As of 2011, the Gift Annuity range is now 4.8% (one life, age 50) to 9.5% (one life, age 90+). Rates are lower for two life gift annuities. In the example, a 70 year-old donor now receives a 5.8% return and a tax deduction of $3,290, with annuity income at $580, regardless of whether the gift was cash or stock. With cash, 73% of each payment is tax free for her life expectancy (compared to 18% if she used her stock). For the Deferred Gift Annuity example, the 60 year-old donor has a tax deduction of $10,730 and annual income at retirement of $3,400.

For the $300,000 Unitrust example, his tax deduction is $120,280, he receives an estimated $307,000 over the life of the trust, and the BSA receives an estimated $393,000 in 15 years.

For the “IRA Unitrust”, the donor's total tax deductions are approximately $135,100, first year income of $51,200, estimated total lifetime income of $986,000 and total gift to the BSA = $705,600. This assumes that the portfolio grows at 7% until retirement, and is then reinvested to distribute 7% annually.

For both Lead Trust examples, the trusts will pay $35,000/year to the council (total income to the BSA = $525,000 over the next 15 years), the tax deduction is $436,500, and the principal plus growth that returns to the original donor is $793,600. For the Family Lead Trust, the tax deduction reduces the tax cost down to $63,500 to transfer $793,600 to the children. For a donor in the 35% estate tax bracket, it requires an equivalent gift of $1,221,000 to make the same net gift to children.

Donors may now make a direct transfer to charity of up to $100,000/year from an IRA without any negative tax implications to the donor. Contact the Foundation for more information and details.

For 2011 and beyond, each person may now give away up to $5 million to a non-spouse either during life OR through their estate without owing gift or estate taxes (at least for 2011 and 2012). This means a married couple may transfer up to $10 million at any time to anyone they choose.

The Annual Exclusion amount is now $13,000/year per person, or $26,000 a year for couples.

The Founders Circle and 1910 Society are now replaced by the Second Century Society. Donors are recognized for both outright and deferred gifts at the $25,000, $100,000, $500,000, and $1,000,000 and up levels. In addition, the Scout Philanthropy Society is now replaced with the President’s Leadership Council, recognizing gifts to or through the BSA Foundation of $1,000,000 or more.

For questions, please contact the BSA Foundation at 972.580.2219, or email paula.rhea@scouting.org. Major Gift Directors are now available through the Foundation, not the regional offices.