



Giving Benefits

Brochure



SIGMA KAPPA FOUNDATION



Leaving a Legacy of Sisterhood

The Sigma Kappa Foundation has been an important part of the Sigma Kappa tradition for forty years, funding quality leadership programs for our members, supporting the educational goals of our sisters through the scholarship program, promoting philanthropic service among Sigma Kappa members, providing research grants for Alzheimer's Disease and gerontology studies, and supporting the Maine Sea Coast Missionary Society.

As college tuition escalates, more members are applying for Foundation scholarships. As the population ages, the Foundation's contribution to Alzheimer's research becomes increasingly important. As more women look to Sigma Kappa to validate their life values while providing a home away from home, the Foundation must be prepared to meet the challenges facing our collegiate members. The future of Sigma Kappa depends on the continued encouragement and support the Foundation receives from alumnae and friends.

If you have seen the impact of your past charitable gifts to the Sigma Kappa Foundation or you simply enjoyed your Sigma Kappa experience, you may want to consider making a gift to the Foundation as part of your estate plans. By carefully planning your gift, you can give more than you ever imagined possible, while realizing tax benefits and increasing the income available to you and your family.

As you plan for your future, please consider Sigma Kappa. By including the Sigma Kappa Foundation in your estate plans, you are creating a legacy that will last forever.

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Whether you establish a scholarship for your local chapter, create a leadership or educational program endowment, fund a state of the art training center at national headquarters, or make a significant unrestricted gift, you will have the satisfaction of knowing your legacy will make a difference in the lives of thousands of sisters and others.

Purpose

This booklet is intended to provide a brief description of planned and deferred gifts that the Foundation may accept and general information about the tax consequences of those gifts for prospective donors and their advisors. It is not intended to serve as specific legal or tax advice, which can only be provided by your own advisor. The Foundation is pleased to discuss your specific situation with your attorney and to assist you and your attorney in designing or implementing a vehicle to take advantage of the tax laws and rules governing charitable gifts for the maximum advantage of both the Foundation and your beneficiaries.

If you have questions or would like more information, please contact the executive director at the Sigma Kappa Foundation, 8733 Founders Road, Indianapolis, Indiana 46268, (317)872-3275 ext. 1 or via e-mail foundation@sigmakappa.org.



Bequests

It is easy to remember the Sigma Kappa Foundation in your will. You may choose to give a percentage of your estate or a specified dollar amount. In addition to the personal satisfaction of making a charitable bequest, you are allowed a charitable estate-tax deduction for the full amount of your gift.

Gifts of Securities

Gifts of securities carry tax savings which might not be available to you if a gift were made in cash.

Property and Real Estate

The Sigma Kappa Foundation is authorized to accept almost all kinds of property from its donors. Giving assets you might not normally consider can help you give a much larger gift than you may have thought possible. If you are considering giving a gift of property or real estate, please contact the Sigma Kappa Foundation.

Life Insurance

Oftentimes, life insurance is overlooked as a charitable gift. However, if the reason for which the insurance was originally purchased no longer exists, donating the policy as a gift can be very rewarding. Furthermore, if no premiums remain to be paid on the policy, the deduction will equal its replacement value.

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I love Sigma Kappa for what she stands for—the ideals embodied in the word sisterhood, the challenge she offers to her young members to be the very best they can be, the opportunity she gives women to grow and develop their talents, the comfort in the sense of belonging she provides women during their college years and throughout a woman's life if she chooses to accept it as I did.

After more than forty years as a volunteer for Sigma Kappa, which allowed me to work with so many exceptional women throughout the country, along with the pleasure of seeing a beloved daughter and now a cherished granddaughter let this special light into their lives, to include the Sigma Kappa Foundation in my will means that, even after I'm gone, I've done something to help other young women experience our special sisterhood.

Jean Bendslev Teare
Beta Upsilon, Ohio University



Life Income Planning Options

Life income gift plans with the Sigma Kappa Foundation offer you the chance to make a charitable gift of cash or property (including stocks, bonds, or real estate) in return for fixed payments or a fixed percentage of income for life or a specified number of years. Following is a description of the types of gifts the Foundation may accept and the benefits of each type of arrangement.

Charitable Remainder Unitrust

Arrangement between you and the Sigma Kappa Foundation in which the Foundation administers your assets and pays you a fixed percentage of income for life or number of years after which the remaining assets are transferred to the Foundation.

Benefits to You

- Variable income for life
- Flexibility to meet income needs
- No capital gains tax if funded with appreciated property
- Income tax deduction for charitable remainder value of gift

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Charitable Remainder Annuity Trust

Trust in which the Foundation administers your assets to pay a fixed income to you or specified beneficiaries for life or a term of years after which the remaining assets are transferred to the Foundation.

Benefits to You

- Retained life income at a fixed dollar amount
- No capital gains tax if funded with appreciated property
- Income tax deduction for the value of the remainder interest

Charitable Gift Annuity

Agreement between you and the Sigma Kappa Foundation whereby the Foundation pays you a fixed annual income for life in exchange for money or assets transferred to the Foundation.

Benefits to You

- Fixed income for life for you and/or your beneficiary(ies)
- No capital gains tax on the transfer of assets
- Income tax deduction

Charitable Lead Trust

Trust which provides an income stream to the Sigma Kappa Foundation for a term of years after which the remainder is returned to whomever you designate.

Benefits to You

- Secures assets for heirs
- Significantly reduces gift and estate taxes



Planned Giving Program

Horizon Society

The Horizon Society is reserved for Sigma Kappa members and friends who have remembered the Foundation with a bequest, life insurance policy, or other life income instrument. Their investment in Sigma Kappa ensures that the Foundation will be able to provide educational and philanthropic opportunities that motivate and inspire future generations of Sigma Kappa members.

By joining the Horizon Society, members receive:

- Specially designed lapel pin
- Recognition in the Sigma Kappa Foundation's Annual Report which appears in the *Sigma Kappa Triangle* and the *Foundation-Gram*
- Satisfaction of knowing that your gift is sustaining the future of Sigma Kappa

For more information, please contact the director of development at the Sigma Kappa Foundation, 8733 Founders Road, Indianapolis, Indiana 46268, (317)872-3275 ext. 1 or via e-mail foundation@sigmakappa.org.



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