

AssetMark Charitable: Donor-Advised Funds (DAF)



ASSETMARK.

Agenda

What Are Donor-Advised Funds (DAF)

Why DAF, Why Now?

AssetMark Charitable

Advisor Use Case Examples



What Are Donor-Advised Funds (DAFs)?

A DAF is a philanthropic vehicle established by a public charity that allows donors to make charitable contributions, receive an immediate tax benefit, and recommend grants from the fund over time.



DAF Structure

DONOR ASSETS



SINGLE FUND



NONPROFITS



DAFs provide donors the flexibility to contribute a variety of assets and then recommend grants to qualified nonprofit organizations.

Tax Benefits of a Donor-Advised Fund

Donors enjoy an immediate tax deduction when they contribute to a DAF, and the fund is not subject to capital gains tax, allowing for more significant charitable impact.





Administrative Ease

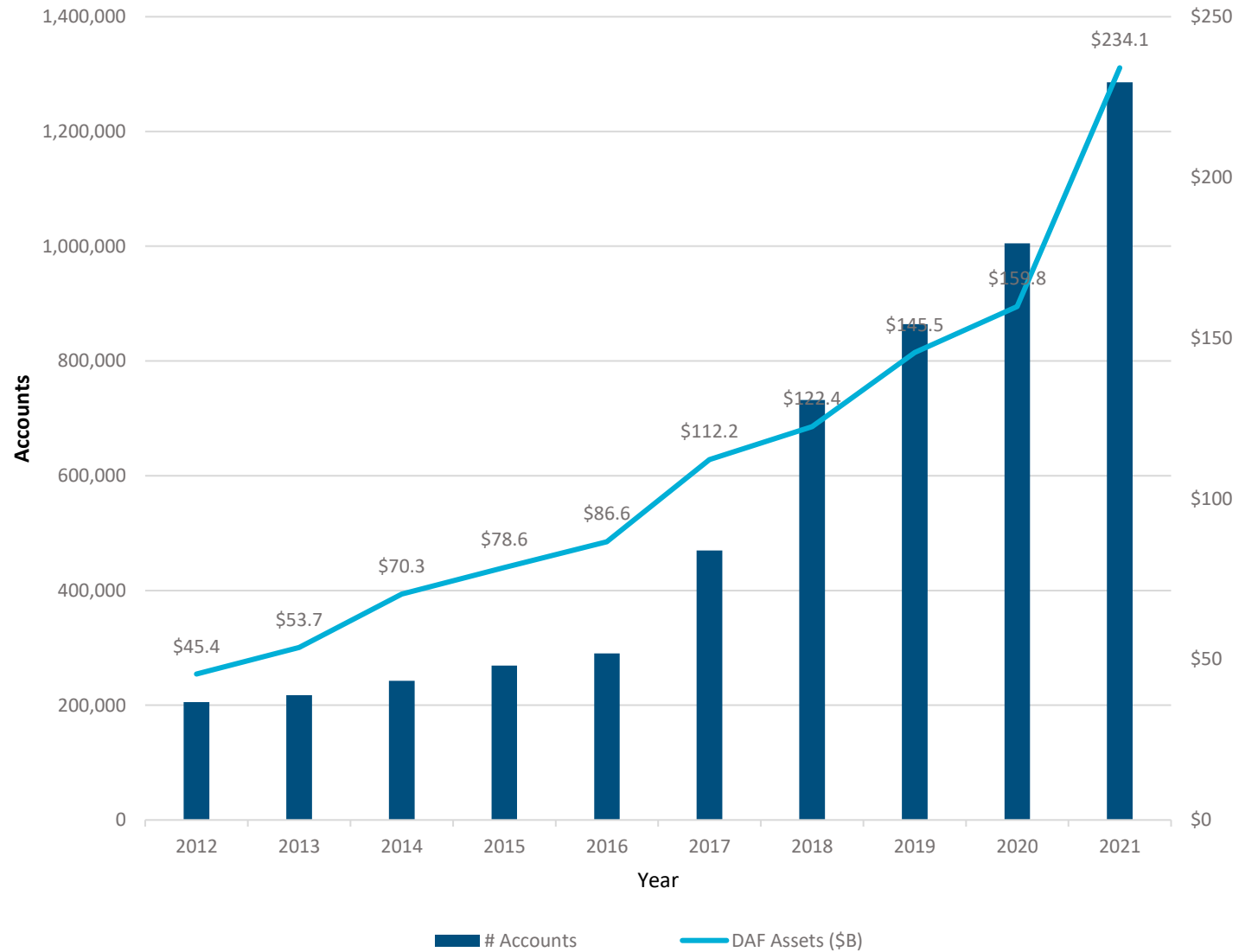
DAFs handle all record-keeping, disbursements, and tax receipts, relieving donors of the administrative burdens associated with direct charitable giving.



DAFs

A Key Tool in Modern Wealth Management

Industry Donor-Advised Fund Assets & Accounts, 2012-2021



¹ Source: NPT's 2013 - 2021 DAF Report. The DAF Report uses data compiled from the previous fiscal year.

DAFs

A Key Tool in Modern Wealth Management

Growth Catalyst	Description
Tax Codes	<ul style="list-style-type: none">• 2017 Tax Cuts and Jobs Act• Raised the standard deduction limit and broadened tax base• Creates a tailwind for donor-advised fund growth
Wealth Transfer	<ul style="list-style-type: none">• Around \$84T in wealth is set to change hands• Next generation of investors' values-driven investing focus
Importance for Wealth Managers	<ul style="list-style-type: none">• Simplify giving• Help investors establish a legacy
Crisis Response	<ul style="list-style-type: none">• Donors continue to give in times of great need• 41% of giving is in response to natural disasters¹

¹ Source: : <https://www.fa-mag.com/news/cerulli-anticipates--84t-wealth-transfer-over-quarter-century-66003.html?print>

Benefits of AssetMark Charitable

FOR ADVISORS



Deepen your wallet share



Demonstrate your added value through diverse solutions



Create an opportunity to begin dialogue with the next generation of investors



Benefits of AssetMark Charitable

FOR END CLIENTS



Realize the total tax savings upfront but give at desired pace



Simplified and completely digital giving experience



Create a shared giving experience for the whole family



Use Case 1: Strengthening HNW Client Relationships

ISSUE

Advisor serving HNW families looking to optimize tax liability with clients managing large charitable gifts with little guidance



SOLUTION

Wants a solution to streamline tax administration and provide comprehensive insights



OUTCOME

Uses AssetMark Charitable to introduce a digital DAF solution to empower families

Use Case 2: Connect with the Next-Gen Clients

ISSUE

Advisor wants to capture a portion of the Great Wealth Transfer



SOLUTION

Introduces the AssetMark Charitable platform to inspire the entire family to engage in the giving experience



OUTCOME

Strengthens primary relationship while developing relationships with next-gen investors

Use Case 3: Engage Mass Affluent Clients

ISSUE

Advisor who serves a mass affluent client base looking for a program with lower entry minimums



SOLUTION

AssetMark Charitable



OUTCOME

Consolidates clients' philanthropic assets while strengthening client relationships

Important Information

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