

**BEFORE ANY DECISION**, we encourage you to discuss your options with a financial advisor. Potential tax benefits outlined are applicable to U.S. residents only. Differing levels of tax relief vary by country, if at all. Regardless of financial opportunity, the goal is to establish your industry legacy through funds targeted in perpetuity.



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*THE MPI FOUNDATION*  
***FOREVER FUND***

*FOREVER FOCUSED.*  
***FOREVER FORWARD.***

*From what we get, we can make  
a living. From what we give, we  
can make a life.*

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**Arthur Ashe**



The goal of the **MPI Foundation** is to help grow a confident, capable and caring meeting and experiential event community with the skills to thrive in today's world and fulfill tomorrow's dreams.

In an industry that produces **\$621.4 million in direct GDP** and **over 10.3 million jobs**, the MPI Foundation supports a global community of **15,000 meeting and event professionals** through 65 local chapters. Simply, it advances the meeting and event profession by funding individual memberships, education scholarships, chapter education grants and timely industry research.

## THESE INVESTMENTS ADVANCE THE MEETING AND EVENT INDUSTRY BY



**Strengthening our people**



**Growing our communities**



**Championing our causes**

Since 2009, the MPI Foundation (MPIF) has distributed more than \$5.2 million, making it one of the largest cumulative giving efforts in the meeting and events industry by touching lives, building small business and making an impact across the globe.

**When you help the people who bring people together, you advance one of the most meaningful professions that exists. Because when we *meet*, we change the world.**

Today, the opportunity exists to ensure your corporation, organization, experience and network are highlighted as champions that weathered unimaginable obstacles and created an industry ranked among the top 10 economic drivers in the world

**It's time to create your legacy.**

# *THE MPI FOUNDATION* **FOREVER FUND**

Establishing a legacy through a named endowment gift is among the most important things anyone can do for a professional community. Individual MPI members—and the community as a whole—will enjoy brighter futures filled with greater opportunities because of your generosity.

Through the FOREVER FUND, a named endowment by or for the donor is invested in perpetuity and can serve as a permanent tribute to the donor. It helps to forever secure the impact that MPI has on the meeting and event profession, and forever recognizes the donor for helping to secure that impact.



## ***GIFTS OF A LIFETIME***

For many, supporting the MPI Foundation is how they wish to be remembered. A well-designed plan enables MPI Foundation supporters of all means to meet their financial needs and contribute to an organization's or an individual's long-term philanthropic plans.

By taking the time to evaluate your goals, you can develop a plan that is right for you, your business or your family—one that leaves a lasting impact on the MPI community.

No matter how aspirational the goals, we are available to assist you and your professional advisors in incorporating a gracious gift into your immediate legacy efforts and/or estate plan.

All MPI Foundation gifts and endowments are managed through the MPI Foundation. The MPI Foundation does not provide legal, tax or financial advice to its donors or their advisors. We encourage you to review your gift plans with your legal and tax advisors to determine the best plan for you.

A legacy endowment gift to the MPI Foundation helps ensure the future of the MPI community and ensures that **your name will be remembered, with honor, in perpetuity**. It helps to forever secure the impact that MPI has on the meeting and event profession, and it forever recognizes YOU and your role in securing that impact.

# STEPS TO CREATING YOUR NAMED ENDOWMENT

## 1 PURPOSE: DECIDE THE GOAL OF YOUR FUND

As a donor, you may designate specific distributions based on your interest, or you may ask the Foundation to make grants on your behalf, where community need is greatest.

## 2 IMPACT: DETERMINE WHEN AND HOW MUCH TO GIVE

You can establish a fund with a direct contribution during your lifetime, through a planned gift, or both. A minimum initial gift of \$25,000 in cash, appreciated securities, closely held stock, real estate or other real property is recommended for an endowed fund, but you may start with a smaller amount and make plans to add to it over time.

## 3 SELECT AN INVESTMENT STRATEGY

The MPI Foundation partners with Morgan Stanley to manage its Foundation-approved investments and monitored investment pools in which we invest your contributions for charitable distributions.

## 4 NAME YOUR FUND

Many donors choose to name their fund with their own name or their family's name, or as a memorial to a loved one. If you wish to remain anonymous, we suggest you select a name that reflects your fund's charitable interest. We will protect your identity, if you so choose.



# YOUR PURPOSE

With named endowments, the earned income is designated to the specific interest of the donor, whether it be a scholarship or specific program area.

## EXAMPLES OF THESE FUNDS INCLUDE:

(Your Name) **Family Fund**

(Your Name) **MPIF Leadership Scholarship**

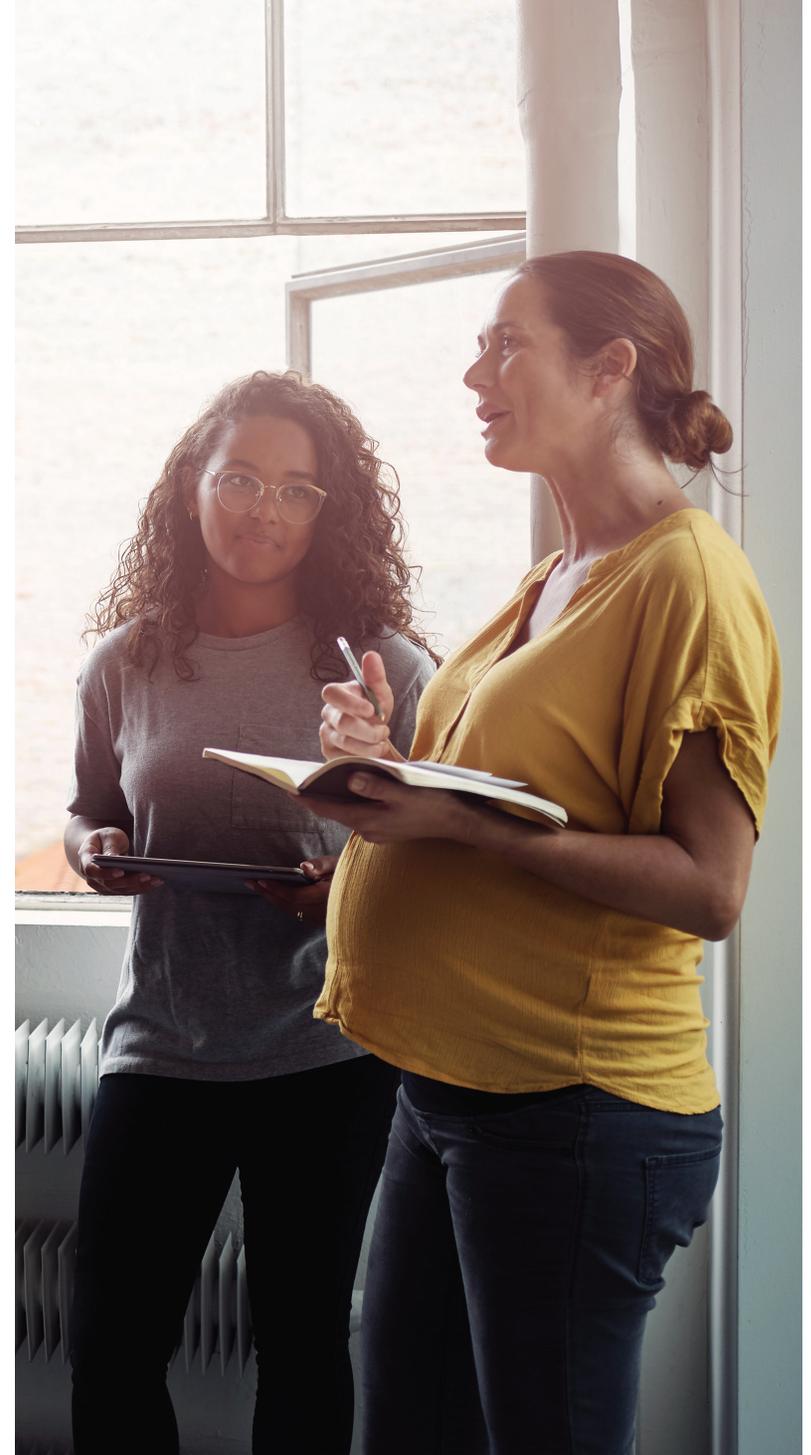
(Your Name) **MPIF Excellence Fund**

(Your Name) **MPIF Career Development Fund**

The endowment description, authorized by the MPIF Global Board of Trustees when the fund is established, states each named fund's purpose.

Each fund is administered by Morgan Stanley as designated by the donor(s). The MPIF Global Board of Trustees and designated MPI executives hold the responsibility to make expenditures from the fund under directions set forth in the endowment description.

If distributions are not used in a given fiscal year, MPIF may carry the balance forward into the next fiscal year for purposes specified in the endowment description; or the unused distribution may be reinvested to principal, thereby securing additional shares. To obtain additional shares, some endowment descriptions automatically require unused distribution or a portion of annual distributions to be returned to principal.



# YOUR IMPACT

Examples of in-perpetuity named endowment scholarships and programs include:

## INDIVIDUAL

Financial aid for MPI membership and membership renewals

**Endowment amount \$25,000+**

Educational conference attendance scholarship, e.g. WEC, IMEX

**\$25,000+**

Certification scholarship, e.g. CMM, CED

**\$50,000+**

Experiential Event Education Series scholarship

**\$50,000+**

## CHAPTER

Education grants, e.g. Diversity & Inclusion, Women in Leadership, Sustainability

**\$100,000+**

## GLOBAL

Annual industry research projects

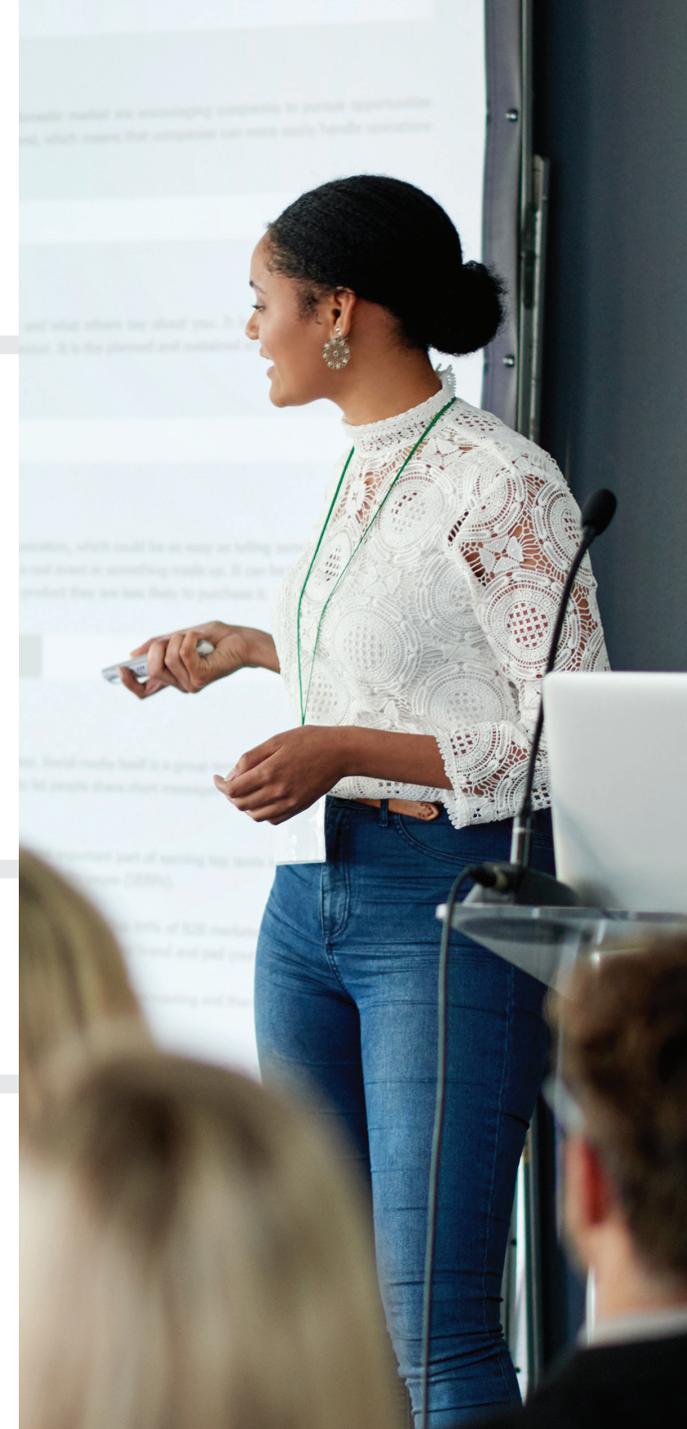
**\$200,000+**

Education program development and deployment

**\$200,000+**

Thought Leaders Summit education

**\$500,000+**



*Scholarships can be provided in half or in full.*

# Gift Comparison Chart **Deciding the Best Way to Give**

<b>Gifts MPI Foundation Can Use Now</b>	<b>Outright: cash appreciated securities, real estate or tangible personal property</b>	MPI Foundation Immediate beneficiary	<ul style="list-style-type: none"> <li>• Makes an impact right away</li> <li>• See the benefits of your giving</li> <li>• Current income tax charitable deduction</li> </ul>
	<b>Charitable Lead Trust</b>	MPI Foundation Immediate beneficiary  Remainder to you or your heirs	<ul style="list-style-type: none"> <li>• May provide income, gift and/or estate tax savings</li> <li>• Freezes tax value of appreciating assets before they pass to beneficiaries</li> </ul>
	<b>IRA Charitable Rollover</b>	MPI Foundation Immediate beneficiary	<ul style="list-style-type: none"> <li>• Makes an impact right away</li> <li>• Eliminate paying income taxes on the distribution</li> <li>• Count the gift toward your required minimum distribution</li> </ul>
<b>Gifts Providing Income to You</b>	<b>Charitable Gift Annuity</b>	One or two annuitant beneficiaries  Remainder to MPI Foundation	<ul style="list-style-type: none"> <li>• Current income tax charitable deduction</li> <li>• May reduce estate tax liability</li> <li>• Capital gains tax savings</li> <li>• Lifetime payments to you or someone you choose</li> </ul>
	<b>Charitable Remainder Trust</b>	One or more beneficiaries  Remainder of MPI Foundation	<ul style="list-style-type: none"> <li>• Current income tax charitable deduction</li> <li>• May reduce estate tax liability</li> <li>• Capital gains tax savings</li> <li>• Lifetime payments to you or someone you choose</li> </ul>
<b>Gifts Taking Effect After Your Lifetime</b>	<b>Charitable Bequest</b>	MPI Foundation	<ul style="list-style-type: none"> <li>• May reduce estate tax liability</li> <li>• Simple to implement</li> </ul>
	<b>Retained Life Estate</b>	MPI Foundation	<ul style="list-style-type: none"> <li>• May reduce estate tax liability</li> <li>• Current income tax charitable deduction</li> <li>• You have lifetime use of property</li> </ul>
	<b>Retirement Plan Assets</b>	MPI Foundation	<ul style="list-style-type: none"> <li>• Avoid payment income tax</li> <li>• May reduce estate tax liability</li> </ul>
	<b>Life Insurance</b>	MPI Foundation	<ul style="list-style-type: none"> <li>• May receive income tax charitable deduction</li> <li>• May allow for larger gift to MPI Foundation</li> </ul>



# *GIFTS TO USE TO **IMPACT TODAY***

## **OUTRIGHT GIFTS**

Outright gifts take the form of cash, appreciated securities, real estate or tangible personal property. These gifts provide immediate funds to support the MPI Foundation and tax benefits to you.

Outright cash gifts are eligible for an income tax charitable deduction of up to 50 percent of your adjusted gross income. Gifts of certain appreciated assets are eligible for a current income tax charitable deduction of up to 30 percent of your adjusted gross income. Cash gift endowments can be established immediately or build over a multiple-year (up to 5 year) part payment plan.

By making a gift of appreciated property, you generally will receive an income tax charitable deduction for the fair market value of the property. In addition, you may avoid capital gains taxes on the property's appreciation.

## CHARITABLE LEAD TRUST

A charitable lead trust makes an annual distribution to the MPI Foundation for a specified term of years or for the lifetime of a designated person, after which the trust assets either revert to you or pass to your children or other loved ones. A charitable lead trust may significantly reduce or eliminate estate and gift tax liability and generate an income tax charitable deduction when the trust is created.

### KEY BENEFITS OF AN OUTRIGHT GIFT:



**Makes an immediate impact to MPIF**



**Creates immediate income tax charitable deduction for you**



**May reduce capital gains taxes on appreciated property**

## IRA CHARITABLE ROLLOVER

The IRA charitable rollover law allows you to transfer up to \$100,000 tax-free directly from an individual retirement account (IRA) to the MPI Foundation without undesirable tax effects.

Under the law, gifts can be made from IRAs. Pensions, profit sharing, 401(k)s, 403(b)s and other forms of retirement funds are not eligible for the tax-free rollover under the law. You can give any amount, as long as it is \$100,000 or less each year. The IRA rollover gift can be used to satisfy all or part of your required minimum distribution.

The donor of an IRA rollover gift is not eligible to receive any benefits or privileges in return for the gift, including life income payments or membership in Patron society.

### KEY BENEFITS OF AN IRA CHARITABLE ROLLOVER GIFT:



**Makes an immediate impact to MPIF**



**Eliminates paying income taxes on the distribution**



**The gift counts toward your required minimum distribution**



# GIFTS PROVIDING YOU **INCOME TODAY**

## CHARITABLE GIFT ANNUITY

A charitable gift annuity (CGA) is an easy and popular way to earn income for life. A CGA allows you to make a meaningful gift to the MPI Foundation now, while receiving lifetime fixed payments and significant tax savings.

A CGA is an agreement whereby the MPI Foundation pays you or your designated annuitants a fixed annuity payment for life in exchange for your gift of cash or appreciated securities. After the lifetime of the last annuitant, the remaining funds from your gift annuity become available for use by the MPI Foundation in an area of your choice.

### KEY BENEFITS OF A CHARITABLE GIFT ANNUITY:



**Guarantees a fixed lifetime payment**



**Creates a current income tax charitable deduction**



**Reduces gift and estate tax liability**



**Potential for a portion of the income stream to be tax-free of capital gains until payments are received**



**If funded with appreciated securities, avoids capital gains taxes on the gift**

## CHARITABLE REMAINDER TRUST

A charitable remainder trust can be funded with cash, securities or other property. The trust pays income to you or named beneficiaries for life or for a fixed term. At the end of that time, the balance of the trust is distributed to the MPI Foundation.

Many donors find this type of gift ideal for funding endowments for scholarships, research funds or other purposes that may bear their names in perpetuity. An income tax charitable deduction is available for a portion of the gift made to the trust in the year the trust is established.

### KEY BENEFITS OF A CHARITABLE REMAINDER TRUST:

 **Provides either fixed or variable income to you or other designated beneficiaries**

 **Avoids immediate capital gains taxes**

 **Creates current income tax charitable deduction**

 **Reduces gift and estate tax liability**





# YES, **GENEROSITY LASTS FOREVER.**

## CHARITABLE BEQUEST

A charitable bequest is a flexible planning tool that can be created or changed with relative ease over your lifetime. A bequest is a gift made at death in a will or trust document. You can provide a specific dollar amount, a specific asset you own, a percentage of your property or a portion of your property that remains after you have made other gifts to family and friends.

You also may choose to designate your bequest to an endowed fund that is permanently invested to generate annual support for the area you specify.

You can donate any type of real estate—personal residence, commercial property, rental property, vacation homes or farms—and direct the proceeds to the MPI Foundation.

## KEY BENEFITS OF A CHARITABLE BEQUEST:

✓ **Easy to implement and revise**

↓ **Reduces gift and estate tax liability**

 **Establishes your philanthropic legacy at the MPI Foundation**

## ***SAMPLE BEQUEST LANGUAGE***

“ I give, devise and bequeath (the sum of \$\_\_\_\_\_, or a specific asset, or \_\_\_\_\_% of my estate or all of the rest, residue and remainder of my estate, both real and personal property of whatever kind and wherever situated, which I may own or have the right to dispose of at the time of my death) to the MPI Foundation, or its successor, XXXXX, XX, to be used for the purpose of \_\_\_\_\_ or as further designated by me in writing to the Foundation. ”

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We strongly recommend that you contact your advisor to provide personalized language relevant to your situation.

## RETAINED LIFE ESTATE

You may make a gift of a personal residence or farm to the MPI Foundation and retain the right to live there for the remainder of your life. You will receive an immediate income tax charitable deduction. Upon your passing, the MPI Foundation can use or sell the property.

### KEY BENEFITS OF GIVING A RETAINED LIFE ESTATE:



**Continued use by donor of property for life**



**Creates a current income tax charitable deduction**



**Reduces gift and estate tax liability**

## RETIREMENT PLAN ASSETS

You can maximize the impact of your retirement funds when you name the MPI Foundation as the partial, sole or contingent beneficiary. Retirement funds directed to family members, other than a spouse, are often subject to a high level of both federal and state income and estate taxes. When you designate your retirement plan assets to the MPI Foundation, your assets can avoid taxation, and the MPI Foundation receives 100 percent of the retirement plan assets.

Retirement plan assets include those held in individual retirement accounts (IRAs) and those held in 401(k), profit-sharing, Keogh, 403(b) and other retirement plans.

### KEY BENEFITS OF GIVING A RETIREMENT PLAN:



**Avoids income tax**



**Reduces or avoids estate taxes**



## LIFE INSURANCE

Life insurance is an excellent tool for accomplishing philanthropic goals while realizing other important financial objectives. You can make a significantly larger charitable gift than may be possible out of your current assets. If you are the insured-policy owner, you simply name the MPI Foundation as the sole or percentage revocable beneficiary.

### KEY BENEFITS OF GIVING LIFE INSURANCE:



**Reduces or avoids estate taxes**



**Makes an immediate impact to MPIF**

# *YOU DESERVE TO BE THANKED!*

Including MPI Foundation in your estate plans demonstrates your enthusiasm for and strong belief in the MPI community. We understand estate planning is a personal matter, yet notifying the MPI Foundation of your intentions can have benefits for you as well.

#### **A FEW FACTS TO CONSIDER:**

**We can help you ensure your gift is fulfilled according to your wishes.**

**We value such a profound commitment and would like the opportunity to thank you.**

**You can modify your plans at any time.**

**You will become a member of the FOREVER FUND 50 Patron Society.**

# RECOGNIZING GENEROSITY

All named endowment gifts to the MPI Foundation are recognized by the FOREVER FUND 50 Patron Society. The Society honors those who have invested in the future of the MPI community in celebration of MPI's 50th Anniversary in 2022.

By notifying us of your gift or gift commitment, you will be included among the patrons recognized by the FOREVER FUND 50 Patron Society.

We are deeply grateful for these gifts, which enable the MPI Foundation and volunteers to create innovative programs and community support that offer a variety of education and development opportunities for individuals, chapters and the community.

## INTEREST FORM

- I would like to learn more about my giving options at the MPI Foundation.
- I am interested in receiving more information about the following gift planning options (please check all that apply):
- Outright Gifts
  - Charitable Lead Trust
  - IRA Charitable Rollover
  - Charitable Gift Annuity
  - Charitable Remainder Trust
  - Charitable Bequest
  - Retained Life Estate
  - Retirement Plan Assets
  - Life Insurance
- I have included the MPI Foundation in my estate plan.

My gift is currently \$ \_\_\_\_\_  
and is designated for \_\_\_\_\_.

By notifying us of your intentions, we can help you ensure your gift will be used in accordance with your wishes. You can modify your plans at any time.

Name \_\_\_\_\_

Spouse/Partner \_\_\_\_\_

Address \_\_\_\_\_

City, State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Phone \_\_\_\_\_ Email \_\_\_\_\_

Please make a copy of this page for your records and send a digital version to [kkirby@mpi.org](mailto:kkirby@mpi.org).



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## *About **The MPI Foundation***

The MPI Foundation seeks to advance the meeting and event profession by strengthening our people and communities. Your gift to The MPI Foundation is an investment in our industry:

- It's shaping and supporting tomorrow's leaders.
- It helps MPI and non-MPI members when they need it most.
- It's leading the industry by partnering with it.

**[mpifoundation.org](http://mpifoundation.org)**