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IN PLANNED  
GIVING  
SUCCESS

# PG Calc Schedule of Fees

Version 2.44

PG Calc  
October 31, 2025

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## Revision History

Name	Date	Reason For Changes	Version
Emi Loveridge	10/12/18	Overhaul	2.0
Emi Loveridge	1/24/19	2019 Pricing for Gift Admin, Clarity for Fee-for-Calcs	2.1
Emi Loveridge	8/27/19	Fixed Reinstatement errors in GW	2.2
Emi Loveridge	12/2/19	State Reg Pricing Update, 2020 Pricing for Gift Admin, update to MS Ad hoc site pricing	2.3
Emi Loveridge	12/30/19	Updated FFC Pricing	2.4
Emi Loveridge	1/13/20	Updated MS Table	2.5
Emi Loveridge	2/12/20	Updating ResVal Pricing	2.6
Emi Loveridge	6/1/20	Updating GW ESM Pricing, added note re: COVID inspired online training	2.7
Emi Loveridge	2/4/21	Update CA State Reg Pricing, Change date on pricing for Gift Admin (no change for 2021), Add new GW module pricing, Add in Designer Proposals	2.8
Emi Loveridge	4/5/21	Take out Frank/Mike from Consulting pricing; edits to enhanced security modules pages.	2.9
Emi Loveridge	10/13/21	Updated consulting rates & added Craig	2.10
Emi Loveridge	12/27/21	Updating Pricing to 2022 for Admin & State Reg	2.11
Emi Loveridge	3/24/22	Added Winston's hourly rate	2.12
Emi Loveridge	8/26/22	Updated Software Pricing	2.13

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Emi Loveridge	8/29/22	Fixed MS Pricing	2.14
Emi Loveridge	8/31/22	Fixed Footnote Typo	2.15
Emi Loveridge	9/23/22	Fixed Mini pricing	2.16
Emi Loveridge	10/14/22	Updated CGA Manual & Gift Admin Pricing	2.17
Emi Loveridge	12/19/22	Updated RESVAL Pricing	2.18
Emi Loveridge	1/18/23	Updated ESM Pricing & Webinar Pricing	2.19
Emi Loveridge	2/2/23	More ESM Updates; SR Updates	2.20/2.21
Emi Loveridge	3/1/23	BatchCalcs Hourly Fee Change	2.22
Emi Loveridge	3/28/23	Updated Software Customization Pricing	2.23
Emi Loveridge	6/28/23	Updated State Registration Pricing	2.24
Emi Loveridge	8/3/23	Updated MS Pricing	2.25
Emi Loveridge	10/2/23	Updated Gift Admin Pricing	2.26
Emi Loveridge	10/17/23	Updated Sub-Accounting Pricing	2.27
Emi Loveridge	12/5/23	Updated Fee-for-Calcs Pricing	2.28
Emi Loveridge	12/18/23	Updated CGA Man & RESVAL Pricing	2.29
Emi Loveridge	6/6/24	Added Appraisal Pricing	2.30
Emi Loveridge	6/7/24	New PGM, BCs Pricing	2.31
Emi Loveridge	6/14/24	BCs Pricing Change	2.32
Emi Loveridge	6/26/24	Updated RESVAL Pricing	2.33
Emi Loveridge	6/27/24	Updated Appraisal Pricing	2.34
Emi Loveridge	7/15/24	Removed Program Start Bundle, updated Cons Retainer Minimum	2.35
Emi Loveridge	7/17/24	Updated ESA + PGM Pricing	2.36

## PG CALC SCHEDULE OF FEES

Emi Loveridge	7/18/24	Updated Training Pricing	2.37
Emi Loveridge	10/15/24	Updated State Registration Pricing	2.38
Emi Loveridge	11/18/24	2025 Admin & MS Pricing; Added other webtool widgets	2.39
Emi Loveridge	12/4/24	2025 GW & BQM Pricing	2.40
Emi Loveridge	12/20/24	2025 Annual Filing Pricing	2.41
Emi Loveridge	4/10/25	Removed Ann; Updated ESM section; Made reinstatement section match formatting-wise	2.42
Emi Loveridge	9/29/25	Updated Consulting Fees	2.43
Emi Loveridge	10/23/25	2026 Admin/ESA Pricing + Changed appraisal pricing	2.44

## **Consulting**

### **1.1 Individual Consultant Rates**

The basic hourly rate for consulting services is \$295 per hour.

Project work (e.g., program reviews) is usually contracted for a fixed fee based upon the hourly rate.

### **1.2 Retainers**

Under “continuous guidance” on the website, having us on retainer starts at \$1,000/month (based upon an expected average of three to four hours per month over the course of 12 months). Contact the consulting team for more information.

### **1.3 Appraisals**

The fee for a standard appraisal is \$900, which includes an Appraisal Report and calculations meeting IRS requirements for a qualified appraisal and IRS Form 8283 signed by the appraiser. Additional work, if required, is billed at \$295 per hour. Circumstances that could require additional hourly billing include: multiple charitable beneficiaries requiring separate Forms 8283, missing or partial information, extended delays in gathering required information, or multiple donors.

## 1.4 Gift Annuity State Registrations – PG Calc Fees (per state)

The tables below describe fees for state registration services.

State	No Existing CGAs in State	Previously Issued CGAs in State
AL	\$1,200	\$1,200
AR	\$1,200	\$1,200
CA	\$2,250	\$3,500 <sup>1</sup>
FL	\$1,000	\$1,000
HI	\$1,200	\$1,200
MD	\$1,400	\$1,800
ND	\$1,000	\$1,000
NJ	\$1,875	\$1,875 <sup>2</sup>
NY	\$1,550	\$2,300 <sup>1</sup>
TN	\$1,200	\$1,200
WA	\$1,800	\$2,500 <sup>1</sup>
AK, CT, GA, ID, IA, MS, MO, NV, NH, NM, NC, OK, TX, WV	\$3,500 (all 14)	\$3,500 (all 14) <sup>3</sup>

Pricing for creating sets of Prototypes: \$350 for each state, except WA, which is \$500

<sup>1</sup> Assumes up to 5 existing contracts issued in the state. If more than 5 contracts, \$50 per additional contract.

<sup>2</sup> Annual statement required; PG Calc can prepare for additional cost (pricing varies; please inquire for details).

<sup>3</sup> Pricing for all 14 notification states; if less than all, \$500 for one state, and \$300 for each additional.

## State Application Fees

State	Fee
CA	\$4,656*
TN	\$675
ND, NJ	\$100
AL (per agent)	\$70
WA	\$25

\* The total application fee with the registered agent fee is \$4,735 for non-CA charities.

## Gift Annuity State Registrations – Additional Information

There are 2 states that, as part of their annual filing, require a charity to pay a “per annuity” fee, and as such it can come in to play with a charity that is registering having already issued in the state.

For California, it is \$60 per annuity – paid once, in the year that the annuity is entered into. If a charity registers in CA having issued CA annuities, they must pay \$60 for each annuity. This is an easier fee “quote” to give a client, since it’s basically # of CA annuities x \$60.

For Washington, the fee is \$5 per annuity, again paid once, in the year that the annuity is entered into. If a charity registers in WA having already issued annuities in the state, they will be subject to a fine, in lieu of and significantly more than the per annuity fee. There’s no set “schedule” for determining the amount of the fine – it varies based on circumstances, taking into account how many existing WA annuities a charity has, over what time period were they issued, how recently they issued, etc. Beginning in Fall 2019 WA has been looking at how it handles non-compliant activity, and at present we’re holding off on submitting applications where charities have existing WA CGAs; it is likely that fines may be higher than they’ve been in the past, so it’s best not to try to give an estimate.



## 1.5 Annual Filing

State	Fee
Alabama	\$550
Arkansas	\$1,075
California	\$3,150 <sup>1</sup>
Florida	\$550
Hawaii	\$800
Maryland	\$550
New Hampshire	\$550
New Jersey (if not NY)	\$2,000 <sup>2</sup>
New Jersey (if also NY)	\$550
New York	\$2,750 <sup>2</sup>
Tennessee	\$825
Washington	\$1,975 <sup>3</sup>
Georgia, North Dakota, Oklahoma	\$550 (whether for 1, 2 or all 3)

<sup>1</sup>Includes quarterly filings; if detail work on form (relating to reserve fund activity) is not handled by PG Calc, fee is \$1,450; if quarterly filings not needed, applicable fee is reduced by \$650.

<sup>2</sup>If detail work on form (relating to reserve fund activity) is not handled by PG Calc, fee is \$800.

<sup>3</sup>Includes PG Calc handling 990 and AFS uploads and incorporates fee for required actuarial verification.

\*There is a cap of \$10,000 on the total fee.

## 2. Marketing Services

### 2.1 Website and Collateral Packages

Items		Setup	Annually
		Each	Each
Website	Planned Giving Websites	\$1,000	\$4,200
Print	Print Newsletters		\$1,750
	Print Direct Mail w/Reply		\$950
	Print Direct Mail (Postcard)		\$550
	Print Buck Slip Inserts		\$550
Digital	Digital Newsletters		\$950
	Digital Direct Mail		\$750
	Digital Versions of Print Pieces		\$550
	Donor Surveys		\$3,250
	Social Media Posts		\$550
Collateral	Booklets		\$1,250
	Brochures		\$950
	Print Info Sheets		\$1,000
	Articles & Copywriting		\$550
	Advertisements (Full Page/Half/Quarter)		\$900/\$600/\$300
	Estate Planning Guide		\$2,500

## 2.2 Widgets

Service	Setup Fee	Annual Fee	Reinstatement Fee
<i>GiftCalcs*</i>	\$295	\$435	\$75
Find Best Gift	\$295	\$435	\$75
Find Best Asset	\$295	\$435	\$75
Give From Your DAF	\$295	\$435	\$75
QCD Widget	\$295	\$435	\$75

*\*All widgets are included in all website packages*

### 3. BatchCalcs

- \$750 for up to 500 records.
- \$0.40/record for each record over 500.
- Hourly services: \$225/hour
  - Drafting solicitation letter
  - Merging solicitation letter with *BatchCalcs* file

From	To	Per	Total
1	500	n/a	\$750
501	5,000	\$0.40	\$1,800
5,001	10,000	\$0.30	\$1,500
10,001	15,000	\$0.20	\$1,000
15,001	+	\$0.10	+

Example:

# Records	Fee
250	\$750
500	\$750
1,000	\$950
5,000	\$2,550

## 4. Proposals and Calculations

### 4.1 Software for Gift Calculations and Proposals

National organizations and regional associations may be eligible for our discounted Affiliate Program. The license fee is a one-time fee; the service contract is renewable annually.

<i>Planned Giving Manager</i>	License Fee	Annual Service	Total FY	Reinstatement
Primary Copy	\$1,255	\$925	\$2,180	<a href="#">Reinstatement Grid</a>
Additional Copies	\$300	\$300	\$600	\$75

<i>Gift Annuity Manager*</i>	License Fee	Annual Service	Total FY	Reinstatement
Primary Copy	\$300	\$285	\$585	\$75
Additional Copies	\$95	\$130	\$225	\$25

<i>Mini Manager*</i>	License Fee	Annual Service	Total FY	Reinstatement
Primary Copy	\$495	\$575	\$1,070	\$100
Additional Copies	\$200	\$175	\$350	\$75

*\*Starting June 2024, no new copies of Gift Annuity Manager and Mini Manager are being sold, and will no longer be supported.*

## 4.2 Designer Proposals

Option	Fee/Rate
<i>Designer Proposals</i>	\$1,500
Add custom proposals	Refer to Bill for quote

*Designer Proposals* is an optional module to add to *PGMA*. The fee is the same regardless of the number of users. Clients who have both *PGMA* and a Marketing Services website get *Designer Proposals* for free.

## 4.3 Software Customization Options

Option	Fee/Rate
Insert your logo into diagrams	\$100
Add custom documents, letters, or contracts to the software	\$225/hour
Include custom gift annuity rate table	\$225/file

## 4.4 Call-In Service for Gift Proposals (Fee-for-Calcs)

Service	Fee/Rate
CGA proposals, CRT projections, or other deduction calculations	\$150/each*†
Closing Documentation after Calculation	\$100/each*†
Closing Documentation without prior Calculation	\$250/each*†
Unusual or complex gift situations	\$225/hour
Proposal & Closing Documentation (including agreement)	\$250/each*

\* If this gets overly complex, it will move to the rate of \$225/hour.

† Free dependent on previous H&R Contract

## 5. Education

### 5.1 Group Training and Seminars

Gift Planning, Gift Administration, Planned Giving By The Numbers, and Lead Trust School.

Attendees/Options	Fee/Rate
First person from an organization	\$295/day
Each additional person from an organization	\$265/day
Retake / "Refresher Discount"	\$195/day
Computer rental (option)	\$150/day

In response to COVID-19, we have begun to offer this training online. This may be a temporary measure, or it may become permanent. Please check the [website](#) for the current cost for the online versions.

### 5.2 Custom Group Training (PG Calc office, Cambridge)

Attendees/Service	Fee/Rate
Develop and produce custom training materials	\$225/hour
Up to ten students from one organization	\$225/hour

### 5.3 Custom On-Site Training (Client site)

Attendees/Service	Fee/Rate
Develop and produce custom training materials	\$225/hour
Full day	\$2,000
Half day	\$1,000*
Additional fees, including air fare, hotel, meals, cab or car rental, tolls, and mileage	As incurred

\* There is a one-day minimum.

### 5.4 Distance Learning (Virtual Training)

Service	Fee/Rate
Develop and produce custom training materials	\$225/hour
Additional fees, including printing, shipping, etc.	As incurred
One or More Students	\$225/hour

### 5.5 Charitable Gift Annuities: The Complete Resource Manual

Format	Price	Annual Support
Print Edition	\$250	\$150
Additional Copies	\$250	\$150
Electronic Edition	\$150	\$75
Additional Copies	\$50	\$25
Print & Electronic Combo	\$350	\$200
Additional Copies	\$300	\$150



## 5.6 Webinars

Webinars	Price
Live Session*	\$45
Live Session – 2 <sup>nd</sup> Person at Organization	\$25
Online Recording Only	\$60
Live Session + Online Recording	\$95
Annual Series (12 Monthly Webinars) – Live Sessions Only**	\$270
Annual Series (12 Monthly Webinars) – Live Sessions and Recordings†	\$595

\* Retainer clients paying \$800+/month get one registration for the series for no additional charge.

\*\* Annual series– Live Sessions Only is available for a 50% discount

† Annual series– Live Sessions and Recordings is available with a \$545 discount.

## 5.7 Private Audience Live Webinars

Previously conducted Webinars are available to be delivered live via GoToMeeting to an unlimited audience for \$495.

## 6. Gift Administration Software

### 6.1 GiftWrap Software

Prices are for one concurrent user and assume up to 200/500 gift records and two organizations for Charity clients and five organizations for Service Provider clients.

<i>GiftWrap</i>	License Fee	Annual Service	Total FY	Reinstatement
Charity	\$1,090	\$880/\$985	\$1,970/\$2,075	<a href="#">See Reinstatement Grid</a>
Service Provider	\$1,610	\$1,495*	\$3,105*	<a href="#">See Reinstatement Grid</a>

\*The first tier-break for Service Providers is 501 records.

### 6.2 Payment & Tax Module

Prices are for one concurrent user and assume up to 200/500 gift records and two organizations for Charity clients and five organizations for Service Provider clients.

Payment & Tax	License Fee	Annual Service	Total FY	Reinstatement
Charity	\$195	\$350/\$440	\$545/\$635	\$50
Service Provider	\$615	\$800	\$1,415	\$50

### 6.3 Advanced Analysis Module

Prices are for one concurrent user and assume up to 200/500 gift records and two organizations for Charity clients and five organizations for Service Provider clients.

Advanced Analysis	License Fee	Annual Service	Total FY	Reinstatement
Charity	\$195	\$200/\$251	\$395/\$446	\$50
Service Provider	\$615	\$500	\$1,115	\$50

### 6.4 Workflow Module

Automates the administrative tasks associated with managing planned giving programs.

Workflow	License Fee	Annual Service	Total FY	Reinstatement
Charity	\$195	\$235	\$430	\$50
Service Provider	\$615	\$450	\$1,065	\$50

### 6.5 Document Storage Module

Provides a centralized digital repository for all documents of record. Price includes 150MB of storage (approximately 500 – 1,000 documents). Additional storage is available at \$10 per 100MB.

Document Storage	License Fee	Annual Service	Total FY	Reinstatement
Charity	\$195	\$130	\$325	\$50
Service Provider	\$315	\$350	\$665	\$50

## 6.6 Pooled Fund Administration Module

Prices assume one concurrent user and up to 2 pools and up to 200/500 gift records for Charity clients and up to 5 pools and up to 500 records for Service Provider clients. Performs unitization, allocates income, and produces payment checks/ACH and K-1 tax reporting letters.

Pooled Fund Administration	License Fee	Annual Service	Total FY	Reinstatement
Charity	\$2,450	\$1,500/\$1,725	\$3,950/\$4,175	<a href="#">Reinstatement Grid</a>
Service Provider	\$3,450	\$3,250	\$6,700	<a href="#">Reinstatement Grid</a>

## 6.7 Death-Index Screening Module

Prices assume up to 200/500 gift records and 2 organizations for Charity clients and up to 500 gift records (regardless of organizations) for Service Provider clients.

Death-Index Screening	License Fee	Annual Service	Total FY	Reinstatement
Charity	\$195	\$350/\$440	\$545/\$635	\$50
Service Provider	\$615	\$800	\$1,415	\$50

\* DIS is more service than module, but in keeping with the other add-ins for GW, it's called a module.

## 6.8 Bequest Manager Module

Prices assume up to 50/100 bequest records.

Bequest Manager	License Fee	Annual Service	Total FY	Reinstatement
Charity	\$165	\$265/\$372.50	\$430/\$537.50	\$50
Service Provider	\$315	\$675/\$780	\$990/\$1,095	\$50

## 6.9 *Bequest Manager* Standalone Software

Prices assume up to 50/100 records. When adding modules Advanced Analysis, Workflow, and Document Storage, the license fee from GW is discounted 50%.

<i>Bequest Manager</i>	License Fee	Annual Service	Total FY	Reinstatement
<b>Charity</b>				
<i>Bequest Manager</i>	\$165.00	\$265/\$372.50	\$430/\$537.50	\$125
Advanced Analysis	\$97.50	\$200.00*	\$297.50	\$50
Workflow	\$97.50	\$125.00	\$222.50	\$50
Document Storage	\$97.50	\$60.00	\$157.50	\$50
Total Package	\$457.50	\$650/\$757.50	\$1,107.50/\$1,215.00	\$275
<b>Service Provider</b>				
<i>Bequest Manager</i>	\$315.00	\$675/\$780	\$990.00/\$1,095.00	\$125
Advanced Analysis	\$307.50	\$500**	\$807.50	\$50
Workflow	\$97.50	\$125	\$222.50	\$50
Document Storage	\$157.50	\$60	\$217.50	\$50
Total Package	\$877.50	\$1,360/\$1,340	\$2,237.50/\$2,217.50	\$275

\*The first break is 201 records.

\*\*The first break is 501 records

## 6.10 Additional Concurrent Users for *GiftWrap* and Modules

<i>GiftWrap</i>	License Fee	Annual Service	Total FY	Reinstatement
Charity	\$315	\$300	\$615	\$75
Service Provider	\$415	\$1,095	\$1,510	\$125

Pooled Fund Administration	License Fee	Annual Service	Total FY	Reinstatement
Charity	\$315	\$615	\$930	<a href="#">Reinstatement Chart</a>
Service Provider	\$415	\$1,425	\$1,840	<a href="#">Reinstatement Chart</a>

<i>Bequest Manager Standalone</i>	License Fee	Annual Service	Total FY	Reinstatement
Charity	\$195	\$195	\$390	\$125
Service Provider	\$315	\$945	\$1,260	\$125

## 7. Enhanced Security Modules

### Standard Pricing

	One-Time	Annual	2nd App Setup	2nd App Annual
Hosting				
Silver	\$1,750	\$4,500	\$750	\$1,800
Gold	\$3,500	\$25,000	\$1,500	\$10,000
Platinum	\$3,750	\$45,000	\$1,500	\$20,000
Double Platinum	\$4,250	\$50,000	\$2,700	\$20,000
Test Server	\$5,000	\$8,000	\$2,000	\$3,200
IP Filtering	\$250	\$500	\$100	\$200
Full Data Masking ( <i>GiftWrap</i> only)	\$250	\$500	n/a	n/a
2-Factor Authentication *(up to 5 users/each block above 5)	\$250	*\$860/\$360	\$100	Included
Hardware Token Option				\$20 each
SSO	\$2,000	\$1,000	\$500	\$500
Secure Key Management (KMS)	\$2,500	\$1,500	\$1,000	\$600
IAM or Business Data Feeds	\$2,500	\$1,500	\$1,000	\$600

## 8. Reinstatement Fees:

### Time-Dependent Reinstatement Fees

YEARS				
From	To	PGM Primary	GW Primary	GW PIF
6mos	2	\$250	\$250	\$250
2	4	\$350	\$350	\$350
4	6	\$450	\$450	\$450
6	8	\$550	\$550	\$550
6	8	\$650	\$650	\$650

### Non-Time-Dependent Reinstatement Fees

Product	Fee
PGM Additional Copies	\$75
GAM	\$75
GAM Additional Copies	\$25
GW Additional Copies	\$75
GW Modules	\$50
BQM	\$125
GiftCalcs	\$75
CGA Manual	\$50



## **9. Gift Administration Services**

*Gift Administration Services* include all the back-office functions that PG Calc performs to support charitable gift annuity programs, charitable remainder trust programs, and pooled income fund gift programs, including maintaining records, producing payments, and tax work.

There are price sheets for CGAs, Trusts, PIFs, Endowment, and RESVAL.

Confidential

## 9.1 CGA Admin Rates 2026

**Initial Setup Fee:** \$525 (plus data entry fee above 20 gifts if not already in *GiftWrap*)

**Annual Fees:**

Number of Gift Records (per organization)	Basic Services <sup>1</sup>	With Payment Processing <sup>2</sup>
None	\$0	\$700
up to 5	\$2,370	\$3,720
up to 10	\$2,640	\$4,100
up to 15	\$2,860	\$4,480
up to 25	\$3,360	\$5,180
up to 35	\$3,700	\$5,740
up to 45	\$4,030	\$6,280
up to 55	\$4,390	\$6,920
up to 65	\$4,730	\$7,300
up to 75	\$5,090	\$7,840
up to 100	\$6,020	\$9,150
101 +	Please call for quote	

### 1. Basic Services:

- Create a database for annuitant and gift records, or migrate existing *GiftWrap* database
- Maintain annuitant biographical and gift information
- Produce and mail 1099-R tax forms to annuitants
- Electronically file 1099-R tax information with IRS
- Track current value of assets backing each annuity contract (quarterly)
- Provide payment summaries each period
- Send one each of standard *GiftWrap* calculation reports per year as requested (FASB, State Reserves, Cash Flow Projections, Gift Years Remaining, and Overview and Statistics reports)
- Research deceased annuitants daily using Death Verification Service

### 2. All Basic Services plus Payment Processing Services:

- Print and mail checks or advices to annuitants and notify of returned mail
- Reconcile independent checking account and notify of uncashed checks
- Direct deposit processing via ACH and notify of failed deposits

### Additional Services:

- |   |                              |
|---|------------------------------|
| • Processing of new gifts   | \$55 each                    |
| • Processing terminations of each gift record                       | \$125 each                   |
| • Data entry for setup (over 20 gifts) manual or data conversion    | \$35 each or \$195 / hour    |
| • Custom services (custom mailings, updating historical values)     | \$195 per hour               |
| • Remote read-only access to <i>GiftWrap</i> software               | \$484 per year               |
| • Additional standard <i>GiftWrap</i> reports (beyond one per year) | \$100 each                   |
| • Consulting and reports to analyze risk                            | Call                         |
| • Actuarial verification (dependent on number of gifts)             | Call                         |
| • Annual State Filing   | Call                         |
| • Federal withholding (payments to IRS & annual tax forms)          | \$875 setup / \$875 per year |

## 9.2 CRT Admin Rates 2026

**Initial Setup Fee:** \$525 (plus data entry fee above 3 trusts)

### Annual Fees:

Per Gift	Basic Services <sup>1</sup>	With Payment Processing <sup>2</sup>
Standard CRTs – Fee per Gift	\$300	\$400*
All Net Income CRTs – Fee per Gift	\$500	\$650*

\*Assumes existing processing relationship with PG Calc, otherwise higher fees apply

#### 1. Basic Services:

- Create a database for beneficiary and gift records
- Maintain beneficiary biographical and gift information
- Compute payments for each CRUT based on updated market values
- Provide payment summaries each period
- Send one each of standard *GiftWrap* calculation reports per year as requested (FASB, Cash Flow Projections, Gift Years Remaining, and Overview and Statistics reports)
- Research deceased beneficiaries daily using Death Verification Service

#### 2. All Basic Services plus Payment Processing Services:

- Print and mail checks or advices to beneficiaries and notify of returned mail
- Direct deposit processing via ACH and notify of failed deposits
- Reconcile independent checking account and notify of uncashed checks

#### Additional Services:

- Processing of new gifts \$55 each
- Processing terminations of each gift record \$125 each
- Prepare each CRT Federal Tax return (includes K-1) \$1,025
- Prepare each CRT State Tax return, if applicable \$450
- Data entry for setup (over 3 trusts) \$55 each
- Custom services (e.g. custom mailings) \$195 per hour
- Remote read-only access to *GiftWrap* software \$484 per year
- Additional standard *GiftWrap* reports (beyond one per year) \$100 each
- Federal withholding (payments to IRS & annual tax forms) \$875 setup / \$875 per year

### 9.3 PIF Admin Rates 2026

**Initial Setup Fee:** \$650 (plus data entry fee above 20 gifts if not already in *GiftWrap*)

**Annual Fees:**

Number of Gift Records (per Pooled income Fund)	Basic Services <sup>1</sup>	With Payment Processing <sup>2</sup>
None	\$0	\$700
up to 5	\$3,240	\$4,620
up to 10	\$3,560	\$5,030
up to 15	\$3,970	\$5,500
up to 25	\$4,160	\$6,170
up to 35	\$4,510	\$6,670
up to 45	\$4,810	\$7,240
up to 55	\$5,220	\$7,930
up to 65	\$5,750	\$8,420
up to 75	\$6,350	\$8,910
up to 100	\$7,110	\$10,340
101 +	Please call for quote	

**1. Basic Services:**

- Create a database for beneficiary and gift records, or migrate existing *GiftWrap* database
- Maintain beneficiary biographical and gift information
- Provide payment summaries each period
- Calculate annual rate of return
- Provide annual report
- Send one each of standard *GiftWrap* calculation reports per year as requested (FASB, Cash Flow Projections, Gift Years Remaining, and Overview and Statistics reports)
- Research deceased beneficiaries daily using Death Verification Service

**2. All Basic Services plus Payment Processing Services:**

- Print and mail checks or advices of payment to beneficiaries and notify of returned mail
- Direct deposit processing via ACH and notify of failed deposits
- Reconcile independent checking account and notify of uncashed checks

**Additional Services:**

- Processing of new gifts or additions \$55 each
- Processing terminations of each gift record \$125 each
- Federal Tax return preparation (includes K-1) \$1,095
- State Tax return preparation, if applicable \$450
- Data entry for setup (over 20 gifts) manual or data conversion \$35 each or \$195 / hour
- Custom services (e.g. custom mailings) \$195 per hour
- Remote read-only access to *GiftWrap* software \$484 per year
- Additional standard *GiftWrap* reports (beyond one per year) \$100 each
- Federal withholding (payments to IRS & annual tax forms) \$875 setup / \$875 per year

## 9.4 Sub-Accounting Admin Rates 2026

### Initial Setup Fee:

- A one-time setup fee of \$500 includes the first 100 sub-accounts.
- For more than 100 sub-accounts, the fee is \$1,200.

### Annual Fees:

Sub-Accounts	Reporting Frequency			
	Monthly	Quarterly	Semiannual	Annual
1 - 10	\$4,370	\$2,500	\$2,080	\$1,250
11 - 25	\$5,930	\$3,750	\$2,710	\$1,880
26 - 50	\$7,490	\$5,000	\$3,540	\$2,400
51 - 100	\$9,050	\$6,240	\$4,370	\$3,750
101 - 200	\$11,240	\$7,490	\$5,830	\$4,580
200+ (each)	\$56.00	\$38.00	\$29.00	\$23.00

These fees are per organization and presume a single investment strategy for all sub-accounts.

### Included Services:

- Analyzing investment statements and interpreting the gains/losses, income, fees, and additions/withdrawals for the period.
- Allocating gains/losses, income, fees, and expenses to each sub-account and booking values and units for transfers and additions/withdrawals for any sub-account with activity in the period.
- Assisting with implementation and accounting for routine spending rules.
- Delivering a roll-forward summary statement with detail about all the sub-accounts and their transactions on a frequency of your choosing (monthly, quarterly, semiannual, or annual).
- Sending detailed “one-page-per-sub-account” reports (i.e., donor reports).
- Producing the “Changes in Endowment Net Assets” audit footnote report annually.
- Reports are available in PDF and/or Excel formats.

### Optional Services (not typical):

- Multiple investment strategies: 10% for each additional investment strategy offered after the first. Note: this fee does not apply for consolidated statements for the same investment strategy.
- Custom reports including general ledger upload files: start at \$500. The exact fee will be quoted once details are known. Note: simple column and row labels can be changed at no charge.
- Use of a portal or the segregation of information for different entities: call for quote.
- Distribution of reports to participating organizations via email or hard copy: call for quote.

### Clients are responsible for:

- Providing sub-account starting values and details. Note: If these values are not known, PG Calc can be engaged to compute starting values using historical statements and records for a \$175 per hour fee.
- Arranging for statement access (online access is preferred) at setup.
- Sending details about new funds, changes to fund names or purposes, transfers, and gifts/distributions for each period (copies of emails for low volume are acceptable; Excel files for transactions are preferred).

## 9.5 RESVAL Prices 2025

### **Initial Client Setup:**

\$150 plus \$20/gift

### **Report Fees:**

Number of Gift Records	FASB Liabilities		State Reserves		
	CGA	CRT	Unverified	Verified First State	Verified Per Additional State
<b>up to 50</b>	320	340	315	570	175
<b>51- 100</b>	330	355	320	595	175
<b>101-200</b>	345	375	345	620	175
<b>201-300</b>	370	400	370	675	185
<b>301-400</b>	400	425	400	705	185
<b>401-600</b>	425	450	425	755	200
<b>601-800</b>	450	475	450	820	200
<b>801-1,000</b>	475	500	475	875	225
<b>1,001-1,250</b>	510	525	500	950	225
<b>1,251-1,500</b>	530	560	530	1,060	250
<b>1,501-2,000</b>	550	585	550	1,120	275
<b>2,001-2,500</b>	580	615	580	1,275	275
<b>2,501- 3,000</b>	610	645	610	1,380	325
<b>3,001+</b>	640	700	615	1,410	325

### **Additional Fees**

Re-verified reports (if due to client error):

½ First State Cost

Re-run unverified reports (if due to client error):

\$150 per report

Commuted payment gift annuity calculations:

\$100 per report

Flexible deferred gift annuity calculations (if start dates not elected):

\$100 per report

Data changes sent after valuation date\*

\$20 per gift

**Please allow 15 business days from approval of data for verified reports and 5 business days from approval of data for non-verified reports.**

\*We request that you provide all data changes (including new gifts, severances, and deaths) as they occur throughout the year. Please email [support@pgcalc.com](mailto:support@pgcalc.com) with these changes. Clients who choose to hold their data changes until after their fiscal year end will be charged \$20 per gift. Making data changes throughout the year allows us to better serve clients and meet reporting deadlines during high volume times. We appreciate your understanding.