



Returns for philanthropy

This approach is appropriate for people who would like to donate part of their assets to philanthropic purposes, but not (yet) give the actual assets. This means that this portion of the assets is made available temporarily for philanthropic purposes.

The usufructuary concludes a usufruct agreement with the Rütli-Foundation for a defined period in relation to a portion of his or her assets. The assets remain in his or her possession, while the returns on these assets fund the desired philanthropic purpose in accordance with the usufruct agreement.

The usufruct agreement should be concluded for a period of at least three years. If the agreement is terminated, the usufruct capital – a maximum of the nominal amount originally contributed – becomes the usufructuary's private property once more.

Advantages

- The assets are at the Rütli-Foundation's disposal for a defined period, i.e. they are made available with an option to withdraw. This solution is appropriate for sustainable projects with repeated contributions.
- Returns arising out of the usufruct are allocated to the stipulated individual philanthropic purposes in accordance with the usufruct agreement.
- Donations may be made anonymously or by name.
The assets handed over to the Rütli-Foundation for usufruct as well as the returns arising therefrom are tax-exempt.
- The Rütli-Foundation reports annually to the relevant supervisory authority.