

[admin](#) - Fri, 1/17/2014 - 12:46

On April 5, 2004, the Partnership for Philanthropic Planning (formerly the National Committee on Planned Giving) released its first Valuation Standards for Charitable Planned Gifts. Developed by a PPP task force over a 3-year period, the standards are designed to help charities determine the value of their planned gifts in terms of purchasing power.

The task force recognized that while several other methods for valuing planned gifts already exist, including the IRS charitable deduction, the FASB liability, and CASE gift crediting guidelines, none of these valuation methods addresses adequately the true worth of a planned gift to the charity. The PPP valuation standards are meant to provide this information by estimating the purchasing power of each planned gift in today's dollars.

PPP's valuation standards are intended for internal use only, to aid in program evaluation, resource allocation, goal setting, and budget planning. They are not designed to facilitate the comparison of planned giving programs across charities, nor to equate the value of a particular planned gift to a current outright gift.

[Print](#)

Categories

[Definitions - General Gift Planning](#)