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A person's actuarial age for computing a charitable deduction and choosing an ACGA suggested gift annuity rate is his or her age on the birthday that is closest to the date of gift.

PGM counts the number of days from the date of gift to the donor's next birthday, including the date of gift . If the number of days is less than 183, then the donor's actuarial age equals the donor's age on the birthday following the date of gift. If the number of days is 183 or greater, then the donor's actuarial age for deduction calculation purposes equals the donor's age on the birthday preceding the date of gift.

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