



Fee Schedule

Church of the Nazarene Foundation

Effective July 1, 2026

Annual Fees

Charitable Gift Annuities	1.55%
<i>Based on market value</i>	
Charitable Trusts	1.85%
<i>Min. \$1,000/yr</i>	
Donor Advised Funds ¹	1.25%
Endowments ¹	1.45%
Investment Management Agreements ¹	
First \$500,000	1.10%
Next \$1,000,000	1.00%
Next \$1,000,000	0.80%
Thereafter	0.65%
Living/Testamentary Trust Administrative Fee ²	2.00%
<i>Min. \$500/yr, Max. \$10,000/yr</i>	
Pooled Income Funds ¹	1.55%
Single Ministry Funds	
Short-term (≤1 yr) funds ³	0.00%
Long-term (>1 yr) funds ¹	1.25%

One-Time Fees

Access to Online Will & Trust Creation	FREE
Asset Liquidation – After expense reimbursement:	
Non-Liquid (real estate, closely held stocks, non-marketable assets, etc.)	
First \$100,000	5.00%
Thereafter	2.00%
<i>Max. \$20,000</i>	
Liquid (securities, farm produce, commodities, etc.)	1.00%
<i>Max. \$5,000</i>	
Cash Gift Facilitation ⁴	0.80%
<i>Max. \$10,000</i>	
Cryptocurrency ⁵	5.00%
Custodial Beneficiary ⁶	1.50%
<i>Max. \$10,000</i>	

¹Fees are calculated based on Average Daily Balance and assessed quarterly.

²When the Foundation serves as a trustee, the Foundation shall receive an administrative fee as provided in the trust. If a fee is permitted, but not set forth, this fee shall apply to the FMV.

³When short term funds are held in the Foundation's Cash or Cash Equivalent accounts, the Foundation may retain the interest and/or dividends earned in lieu of the fee.

⁴After deducting expenses related to gift processing, this fee is assessed when the Foundation facilitates a cash gift (including ACH, check, credit card) on behalf of another ministry or through a memorial fund.

⁵Includes all transaction fees and third-party appraisal costs.

⁶Assessed against the net distributable amount when the Foundation is named as a custodial beneficiary on an estate, trust, or POD/TOD asset.