



Funding the Growth of Emporia State University

Development Reinvestment Fee FAQS

What is the development reinvestment fee?

The development reinvestment fee is a one-time fee applied to non-endowed charitable gifts.

The ESU Foundation implemented the development reinvestment fee on July 1, 2025.

Why are fees necessary?

The development reinvestment fee helps fund essential services provided by the ESU Foundation including fundraising, constituent engagement, donor stewardship and the activities and systems necessary to manage gifts efficiently and effectively.

As state funding for public higher education continues to decline and the cost of supporting institutional

Where Does Your Gift Go?

For a **\$100 Gift**:

- ✔ **\$95:** Supports the purpose you designate
- ✔ **\$5:** Helps cover ESU Foundation operating costs

95% of your gift goes directly toward your chosen purpose. Only a small portion supports the Foundation's efforts to sustain fundraising and donor services.

As state funding for public higher education continues to decline and the cost of supporting institutional priorities increases, charitable support is more important than ever. This fee enhances resources to strengthen and expand fundraising and engagement efforts that advance the mission of Emporia State University.



What are the ESU Foundation's fees?

Development Reinvestment Fee

A **5% fee** applies to all current use, non-endowed charitable gifts and pledge payments.

Endowment Fee

Endowed funds are charged a fee based on their market value. The five-year average for this fee, as of FY2025, was **1.43%**.

These fee structures are reviewed and approved periodically by the ESU Foundation Board of Trustees.

Do other foundations charge similar fees?

Yes. Many of our peer institutions apply similar fees.

According to the **Council for the Advancement and Support of Education's 2022 survey, *Insights on College and University Foundations***, **46%** of surveyed institutions apply fees to non-endowed gifts.

Does this fee affect my tax deduction?

No. The fee does **not** impact the tax deductibility of your gift. You will receive full credit for the total amount contributed.

Are there any exceptions?

Yes. The fee **does not** apply to:

- Gifts-in-kind retained as usable assets by the University.
- Gifts from corporations or foundations (including matching gifts) when pre-existing policies prohibit such fees.

Gift Fees at a Glance

Development Reinvestment Fee

One-time fee

5%

OR

Endowment Management Fee

Annual fee

1.70%*

*Proposed FY 2026 rate