***The Campaign for ETSU Counting* Guidelines**

* *The Campaign for ETSU* will be active from July 01, 201x through June 30, 202x.
* Pledge payments may extend 5 years from the last date of the active campaign period (through June 30, 202x).
* T*he Campaign for ETSU* will be comprehensive in nature. It will include tax deductible and non-taxed gifts (ex. IRA rollover gifts) for capital, operating, and endowment designations.
* Pledges are defined to include both binding pledges and statements of intent. A **binding pledge** is recorded as a receivable on University Financial statements and is considered to be legally enforceable. A **statement of intent** is not recorded by Foundation Accounting and is merely a statement of intended gifts and is not legally enforceable. Both are considered countable by ETSU for campaign reporting purposes.
* Charitable research grants will be counted by adding detail to the Advancement database on a yearly basis.

**Campaign Credit for Individuals**

* Campaign credit will be shared equally by spouses
* Gifts through businesses, foundations, advised funds, etc., which are soft credited to individuals will be applied in full to one individual or split among multiple persons/family units. (Ex. Family foundation credit being shared by two brothers will be split between the brothers.)