

NEWSLETTER



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LEAVING A LEGACY: HOW TO INCLUDE CHARITABLE GIVING IN YOUR ESTATE PLAN

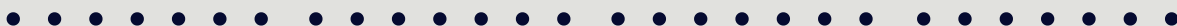
By Matthew T. Haupt

For many people, estate planning isn't just about protecting assets for loved ones, it's also a way to make a lasting impact on the causes they care about. Charitable giving can be a meaningful addition to your estate plan, allowing you to leave a legacy and support the organizations and missions that matter to you. From adding a simple bequest to establishing a charitable trust, there are several ways to include charitable giving in your plan. Here's an overview of the options, benefits, and steps involved in creating a legacy of giving.

Why Charitable Giving Matters in Estate Planning

Including charitable giving in your estate plan allows you to support important causes and leave a lasting impact. Whether it's a favorite charity, a local community organization, or a nonprofit that aligns with your passions, charitable giving can be a way to express your values and continue making a difference, even after you're gone. For many people, this sense of legacy brings a deep sense of fulfillment and purpose to their estate plan.

Example: Sarah has always been passionate



about animal welfare, spending years volunteering at her local animal shelter. In her estate plan, she decides to leave a portion of her assets to fund the shelter, ensuring it has ongoing resources to care for animals. Through her giving, Sarah's legacy will continue to make a positive impact on the lives of animals long after she's gone.

Solution: Charitable giving can be a way to keep your values alive, supporting the causes that are closest to your heart.

Options for Charitable Giving in Your Estate Plan

There are several ways to structure charitable gifts in your estate plan, depending on your goals and the size of your estate. Each option has unique benefits and allows you to direct your giving in different ways.

Bequests in a Will

A simple way to include charitable giving in your estate plan is by adding a bequest to your will. This allows you to leave a specific dollar amount, a percentage of your estate, or particular assets (such as stocks or property) to a charity of your choice. Bequests are flexible and can be changed as your priorities shift.

Example: John adds a clause to his will, stating that 10% of his estate will go to a nonprofit that supports cancer research. This straightforward bequest ensures that a portion of his assets will go toward a cause he cares about, with minimal administrative work involved.

Solution: A bequest is an easy, flexible way to make a charitable impact through your will.

Charitable Trusts

A charitable trust is a more structured way to give, offering potential financial benefits for you and your loved ones. Common types include charitable remainder trusts and

JANINE COCHRAN RETIRES AFTER 46 YEARS AS A PARALEGAL

Throughout her remarkable career, Janine has been a valued member of our firm, known for her professionalism, compassion, and unwavering commitment to our clients and team.

We are deeply grateful for her many years of service and wish her all the best in this exciting new chapter of retirement.

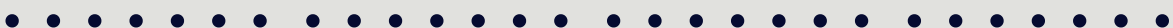


charitable lead trusts.

Charitable Remainder Trust: This trust allows you or a designated beneficiary to receive income from the trust during your lifetime, with the remaining assets going to charity after death.

Charitable Lead Trust: This option directs income to a charity for a set period, after which the remaining assets are passed on to beneficiaries.

Example: Lisa establishes a charitable



remainder trust, designating a local environmental organization as the eventual recipient. In the meantime, she receives annual payments from the trust, benefiting financially while securing a future donation to her chosen cause.

Solution: Charitable trusts can be tailored to provide both income benefits and a legacy gift, balancing personal and philanthropic goals.

Donor-Advised Funds (DAFs)

A donor-advised fund is an account you set up with a public charity that allows you to make tax-deductible contributions and recommend grants to charities over time. You can fund a DAF during your lifetime and include it in your estate plan, allowing your family or representative to continue your giving strategy.

Example: Tom establishes a DAF to support educational programs in his community. He funds the DAF with a portion of his estate, ensuring that his family can recommend grants in his honor, maintaining his commitment to education.

Solution: DAFs are flexible and can be managed by family members or advisors, allowing charitable giving to continue over generations.

Naming a Charity as a Beneficiary

Certain accounts, such as retirement accounts, life insurance policies, and investment accounts, allow you to name a charity as a beneficiary. This is an easy way to direct funds to charity without going through your will or trust.

Example: Maria names her favorite local children's hospital as the beneficiary of her retirement account. Upon her passing, the hospital will receive the funds directly, supporting its mission to provide medical care for children.

Solution: Naming a charity as a beneficiary is a simple, efficient way to provide a legacy gift.

Benefits of Charitable Giving for You and Your Loved Ones

Incorporating charitable giving into your estate plan can offer several benefits for you and your family, from personal fulfillment to potential financial advantages.

- **Personal Satisfaction:** Knowing your assets will support a cause you care about can bring a deep sense of purpose and peace of mind.
- **Potential Tax Benefits:** While specific tax benefits vary by state and individual circumstances, charitable giving may reduce the taxable value of your estate.
- **A Lasting Legacy:** Charitable giving lets you create a legacy that lives beyond your lifetime, supporting meaningful causes in perpetuity.

Example: A family sets up a charitable trust to support their favorite nonprofit while receiving potential tax benefits for the estate. This arrangement ensures that the family's legacy of giving continues and allows them to provide for both loved ones and the organization.

Solution: Charitable giving can align your values with potential financial benefits, creating a win-win for your family and the community.

Choosing the Right Charity and Structuring Your Gift

Selecting a charity that aligns with your values and goals is essential to meaningful charitable giving. Do some research to find reputable organizations that reflect your vision, and consider speaking with representatives to learn more about their mission and needs.



Tips for Choosing the Right Charity:

- **Check Charity Ratings:** Websites like Charity Navigator and GuideStar provide information on nonprofit transparency and effectiveness.
- **Define Your Priorities:** Choose a cause that resonates with you, whether it's health, education, environmental preservation, or another area.
- **Consider Local Organizations:** Local charities often have a direct impact on the community, allowing you to support specific projects or programs.

We're excited to announce the launch of our new website!

Our updated site features a fresh look, improved navigation, and easier access to the legal resources and services our clients rely on. Whether you're seeking guidance, learning more about our practice areas, or getting in touch with our team, we've made it simpler than ever to connect with us.

Click below to visit us online and explore the new experience!



Example: Emma has a passion for education and decides to support a local scholarship fund. After speaking with the organization, she structures her gift to provide annual scholarships for low-income students, creating a meaningful impact close to home.

Solution: By selecting charities that reflect your values, you can make a difference in the areas that matter most to you.

Keeping Your Charitable Giving Plan Updated

As your financial situation and values evolve, it's essential to review your charitable giving plan regularly. Life changes, such as marriage, the birth of a child, or shifting priorities, may impact your charitable goals, so revisiting your plan ensures it reflects your current wishes.

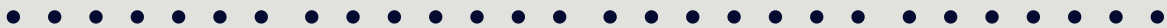
Example: After welcoming a grandchild, David updates his estate plan to include a charitable donation to a children's hospital, supporting a cause close to his family's heart.

Solution: Regular updates ensure your charitable intentions stay aligned with your current circumstances.

Leave a Legacy that Reflects Your Values

Charitable giving is a powerful way to leave a lasting legacy that supports the causes closest to your heart. Whether through a simple bequest, a charitable trust, or a donor-advised fund, including charitable giving in your estate plan provides peace of mind and ensures that your values live on.

If you're interested in creating a charitable giving plan, consult with an estate planning attorney who can guide you through your options. Together, you can design a giving strategy that reflects your values, supports your chosen causes, and makes a lasting impact. ◆



UNDERSTANDING ALIMONY IN MICHIGAN: WHAT YOU NEED TO KNOW

By Monica Rossi Baylis



It is common for financial stability to be at the forefront of your mind when a marriage ends. It is important to be aware if you or your spouse is entitled to alimony, which is when the dependent spouse receives money from the supporting spouse.

The dependent spouse typically is the one that makes substantially less money and relies on the supporting spouse financially and therefore can be entitled to receive money from the supporting spouse. A few reasons why alimony to one spouse may be appropriate is if the couple decided that the dependent spouse would not work a full time job to be available for the children of the marriage, he or she earns significantly less than the other spouse, or he or she has health issues that prevent him or her from supporting themselves. This is not something the courts automatically calculate based upon a strict formula, but something the courts decide based on a number of statutory factors.

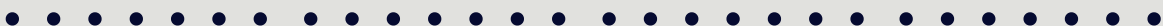
How does a Judge calculate spousal support?

There are 14 factors that the court considers when determining whether spousal support should be awarded and if so, the amount and duration of a spousal support award:

- The past relations and the conduct of the parties;
- The length of the marriage;
- The ability of the parties to work;
- The age of the parties;
- The ability of the parties to pay spousal support;

- The present situation of the parties;
- The income of each of the parties;
- The source of and amount of property awarded to the parties;
- The health of the parties;
- The needs of the parties;
- The prior standard of living of the parties and whether either party is responsible for the support of others;
- The parties' contributions to the joint estate;
- The parties fault in causing the divorce;
- How cohabitation affects a party's financial status;
- General principles of equity.

The objective is to balance the incomes and needs of the parties in a way that will not impoverish either. When the court issues a ruling after a trial regarding spousal support, the court's award is always modifiable in the future based on a change of circumstances. The parties can seek more support, less support, a termination of support, a longer duration of support, etc. if circumstances for either of the parties change since the divorce was finalized. Changes in circumstances include remarriage, cohabitation, changes in need, changes in the ability to pay, and in some cases, retirement. Conversely, if the parties come to an agreement with respect to spousal support, they may decide to make all the terms or some of the terms non-modifiable, something the court cannot do. The court, in turn, must adhere to the non-modifiable support agreement and does not have the authority to modify it regardless of any changed circumstances of the parties in the future.



What are the different types of alimony in Michigan?

Depending on the circumstances and different needs of the parties in a divorce, the court has the power to award different types of alimony options. In Michigan, there are a few different types of alimony that a judge may implement:

Interim Alimony: This is a short-term solution in which the supporting spouse is required to give payment to the dependent spouse while the divorce is ongoing to ensure that both parties can cover living expenses and legal fees. This provides immediate financial stability for the supporting spouse and may be terminated when the divorce is finalized or may turn into a final spousal support order.

Rehabilitative Alimony: While the dependent spouse is becoming self-sufficient, they can receive financial assistance from the supporting spouse. The dependent spouse will need to demonstrate their need for financial support and a plan to show their plan for financial independence. The court considers the age, work history, and education of the dependent spouse, and they will typically limit the duration of this type of alimony. As previously stated, even if the court issues a ruling on duration, it is always considered a “presumptive term” that may be extended or terminated if the moving party shows just need for the modification. The parties can make the duration non-modifiable only by agreement.

Permanent Alimony: This is court-ordered and an ongoing payment that the dependent spouse receives from the supporting spouse until the dependent spouse dies or remarries. This type of alimony typically follows long term marriages (20 + years) and when the dependent spouse is over the age of 50. The retirement of the payor of support may or may not terminate the obligation of permanent alimony.




JEFFREY K. HAYNES



We honor the life and legacy of Jeff Haynes, a beloved member of our Beier Howlett family, whose dedication, commitment to excellence, integrity, and kindness left a lasting impact on our firm and our clients. He will always be remembered with gratitude and respect.



Lump Sum: This is a fixed amount that is paid all at once to help the dependent spouse instead of recurring monthly payments. This type of alimony helps with immediate financial stability and securing future needs and is not subject to court modifications. This can be paid all at once in a cash sum, a transfer of assets, or over a short period of fixed payments.

Divorce is an emotional process for all parties involved, and alimony is not a simple matter. Seeking legal counsel to oversee and help you navigate your specific circumstances is crucial. Our family law attorneys can help you come to a fair outcome for both you and your spouse that will protect a financial future for both you and your families. 



READY FOR SUMMER STAFFING? DON'T OVERLOOK YOUTH EMPLOYMENT COMPLIANCE

By Beier Howlett



The Youth Employment Standards Act (YESA) is a Michigan law that regulates the employment of minors. It establishes rules issuing required work permits, what types of jobs minors can have, the number of hours they are allowed to work, and the times in which they are allowed to work.

The minimum age for minor employment in Michigan is 14, however, there are a few job exceptions allowing children under 14 to work, including:

- Farming & agricultural work
- Golf caddy
- Sports referee
- Domestic work in private home
- Working for parents in non-hazardous situations

Michigan has specific regulations regarding the hours in which minors are allowed to work.

Age 14 & 15

When school is in session (Labor Day to May 31) they may not work:

- More than 3 hours on a school day.
- More than 18 hours during any given school week.

When school is not in session (June 1 to Labor Day) minors may not work:

- More than 8 hours a day.
- More than 40 hours per week.

Age 16 & 17

- No more than 10 hours in a day or 24 hours in a school week.
- Non-school weeks, may not exceed 48 working hours
- School nights, may not work before 6:00am or after 10:30 pm
- Allowed to work up until 11:30 pm on a non-school night.

These restrictions help ensure that minors prioritize education and rest as well as their overall well being.

As of now, schools handle the responsibility of issuing work permits for minors, but starting October 2, 2026, the Department of Labor and Economic Opportunity (LEO) will assume this role. There will be a statewide registration system for minors to register for employment themselves or with a parent/guardian. This new system will help simplify administrative procedures for employers, improve oversight, and ensure legal compliance.


Work permits are required for minors who attend school virtually, who are homeschooled, and even for those that do not attend school. A new work permit is required when the minor changes jobs. When employment ends for the minor, the employer will be required to notify the state. If a minor employee has poor academic performance, then their work permit may be revoked.



The Youth Employment Standards Act prohibits minors from working in particular hazardous jobs, such as:

- Operating specific machinery such as woodworking machines, or machines on construction or excavation sites;
- Working with power driven equipment, tools, or saws;
- Using meat slicers, cleavers, slaughtering or butchering meat; and
- Working with explosives, chemicals, or radioactive substances.

Finally, in order for employers to be able to hire minors, they must register with the LEO. They will have to submit detailed employment information as well as confirm compliance with the laws. The LEO will keep a database of authorized employers. Employers who are non-compliant may lose the ability to hire minors and can be removed from the database. It would be wise for employers to implement a record keeping system to monitor the minors' permit status, wage compliance, and sick leave accruals to ensure the business isn't subject to any possible violations.

For more information and to make sure your business is compliant, our business law attorneys are here to answer any questions you may have. 

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3001 W. Big Beaver Road, Suite 600 Troy, MI 48084

(248)645-9400 www.bhlaw.us.com

