

Campaign Participation Guidelines

Pledges can be made to any **eligible** 501 (c) 3 tax-exempt organization.

The pledge minimum is \$26 annually or just \$1 per paycheck.

There are three ways to pledge:

- One-time credit card payment, immediately processed upon submission of the pledge
- One-time payroll, full amount of pledge is withheld from the January paycheck
- Recurring payroll, the full amount of the pledge is divided evenly across the 26 pay cycles in 2015

There is no limit to the number of pledges as long as each pledge is a minimum of \$26.

Payroll contributions and company match will be distributed twice in 2015. This is a change from the quarterly distribution of the 2014 campaign.

For answers to other common questions, please see the full FAQ posted on Employee Hub.

What is an eligible nonprofit?

Employees can donate to any *eligible* nonprofit. Most organizations classified by the IRS as 501 (c) 3 tax-exempt organizations will be eligible to receive donations during the campaign. Examples of eligible nonprofits include organizations such as the Boys and Girls Club, American Cancer Society and the American Red Cross. Literally thousands of organizations are eligible to participate.

As is the case for most large public companies, Best Buy does not support religious organizations set up for religious purposes. As a result, houses of worship (churches, synagogues, mosques, etc.) and nonprofit organizations established for religious purposes are not eligible to receive campaign donations.

The one exception is a religious organization that is set up as 501 (c) 3 tax-exempt organization with a specified social service or other stated mission that is not religious. Examples of *eligible* religious organizations include organizations such as Catholic Charities and Jewish Family and Children's Service. Many of these organizations are classified as "Human Services, Public or Social Benefit" under the NTEE (see section on eligible nonprofits below). This may be the case with the religious organizations that are in our site and eligible to pledge.

What's an eligible nonprofit? What criteria does Best Buy use to determine eligibility?

Eligible nonprofits meet the following criteria:

- The organization must have valid 501 (c) 3 status in good standing. This means they've registered as a nonprofit with the IRS and continue to meet all IRS requirements for tax-exempt organizations and are eligible to receive tax-exempt donations.
- Best Buy runs the organizations through a vetting process that requires them to be registered with GuideStar.org. Nonprofits can register with GuideStar at no cost. However, just because an organization is listed on GuideStar does not mean it meets all the other requirements to be eligible to receive campaign donations. To

validate eligibility, log into the pledge site, **BESTBUY.YOURCAUSE.COM**, and search for the organization you would like to pledge. You can live chat with the help desk for assistance in locating the organization.

- Every nonprofit organization also gets categorized according to the National Taxonomy of Exempt Entities (NTEE). While NTEE has more than 600 categories for charitable organizations, the list of major eligible categories is below. Any organizations that are categorized under "Religion Related" or "Unknown" are **not eligible** to participate in the campaign.
- Eligible Categories:
 - Arts, Culture, and Humanities - A
 - Education - B
 - Environment and Animals - C, D
 - Health - E, F, G, H
 - Human Services - I, J, K, L, M, N, O, P
 - Public, Societal Benefit - R, S, T, U, V, W