

Matching Gifts Rules

BIOGEN IDEC FOUNDATION

U.S. EMPLOYEE MATCHING GIFTS

PILOT PROGRAM GUIDELINES

Thank you for your interest in the U.S. Employee Matching Gifts Pilot Program, part of the Foundation's continuing efforts to fund charitable organizations that improve the quality of people's lives and contribute to the vitality of the communities in which we operate.

Donor Eligibility: The program is open to full-time and part-time employees and Board Members of Biogen Idec Inc. in the United States.

Non-Profit Eligibility: U.S.-based nonprofit organizations in the following categories are eligible to receive matching funds provided they are (1) recognized by the U.S. Internal Revenue Service as tax-exempt public charities described in Section 501(c)(3) of the Internal Revenue Code (other than a non-functionally integrated Type III supporting organization) or recognized as an instrumentality of a federal, state or local government as provided by Section 170(c)(1) of the Internal Revenue Code and (2) fall into one of the below categories:

Arts & Culture - Organizations that promote enjoyment or understanding of the visual arts, performing arts, and the humanities

Civic & Community Organizations - Organizations that promote activities that help individuals, youth, senior citizens and the general public

Educational Institutions - Organizations that meet one or more of the following descriptions:

- Accredited post-secondary higher educational institutions offering courses leading to a recognized diploma or degree;
- Organizations that promote science, technology, engineering and math (STEM) education programs and/or activities for students, teachers or the general public;
- National, regional, or state associations of educational institutions whose sole purpose is to raise funds on behalf of their member institutions (e.g., the United Negro College Fund); or
- Institutions serving children with mental or physical disabilities that are accredited, approved or licensed as educational institutions by an appropriate professional, state or specialized accrediting body.

Environment - Organizations that promote the preservation and protection of the natural environment, including pollution control, conservation, and protection of natural resources (land, water, plant, and energy)

Health & Human Services - Organizations that promote or provide a broad range of social, human, or medical services to individuals or families

Gift Eligibility: The following gifts are eligible for matching:

- Personal gifts made by an employee that have been paid and not simply pledged;
- Gifts may be designated for eligible restricted funds including departments, libraries, building or other capital fundraising drives and scholarship funds. The Foundation's matching portion, however, will be unrestricted.

The following gifts are not eligible for matching:

- Gifts made in lieu of tuition payments, books or other student/alumni fees;
- Collections or cumulative gifts from several individuals, which are reported as one contribution for a charitable event (e.g., a fundraising walk);
- Fees for services;
- Membership fees;
- Dues to alumni groups or gifts made to school athletic associations for tickets or priority seating. All gifts to

- schools must be made payable to, and certified by, the institution and not the alumni or athletic association;
- Gifts made to or through third parties (i.e., family trusts, donor advised funds at community foundations and any contribution that is not the direct gift of the donor's personal funds to the recipient organization);
 - Gifts to private foundations and certain supporting organizations;
 - Gifts of real or personal property;
 - Gifts of stock or other financial securities;
 - Gifts of monies raised from fundraisers or sales;
 - Gifts to organizations that hold promotion of a particular religious faith as an explicit and primary goal except when the activities sponsored by a religious organization are non-sectarian and community-based such as soup kitchens or shelters;
 - Gifts to organizations that have the nomination or election of candidates to political office as an explicit goal;
 - Subscription fees for publications;
 - Insurance premiums;
 - Gifts to organizations that discriminate on the basis of race, color, religion, sex, national origin, age, disability, sexual preference or orientation, veteran or marital status;
 - Gifts to organizations that practice violence as a means to achieve their objectives;
 - Gifts to organizations that actively oppose major public policy positions taken by Biogen Idec (e.g., organizations opposing any use of animal testing in medical research).

Matching gifts cannot be used to satisfy a personal pledge. Any thank-you gifts or donor benefits from an eligible gift must be based solely on the employee's contribution and not on the matching gift from the Foundation.

Processing: All processing of checks is done on a quarterly basis. Checks will be sent prior to the start of the following quarter.

Administrative Considerations: The Foundation reserves the right to discontinue or amend this pilot program at any time. The Foundation also reserves the right to determine whether a contribution qualifies for a matching gift and not to match gifts to any organization that it may determine is not an appropriate recipient for charitable funds. Decisions of the Foundation regarding the interpretation and administration of the U.S. Employee Matching Gifts Program and the eligibility of organizations or gifts are final.

By participating in this program you acknowledge and accept the terms of the program outlined above and agree to verify matching requests only for gifts