

The Birkman International Matching Gifts Program Guidelines

Birkman International, Inc. (the Company) is pleased to join in supporting the nonprofit organizations that are special to you. Thanks for helping to make our communities better.

Matching Funds Available Through Direct Giving

The Company will match gifts to eligible nonprofit organizations at a ratio of 1 to 1. The minimum gift eligible for matching is \$25 for contributions made by check or credit card. The maximum amount of gifts eligible to be matched by the Company is \$5,000 per individual, per calendar year, for all methods of giving combined. Gifts must qualify as charitable contributions under the U.S. Internal Revenue Code. Gifts must be made from the individual's own funds but not merely pledged, and must pass to the organization without reduction in value. *Only the tax-deductible portion of a contribution will be matched.* To qualify for a match through direct giving, your request must be received by the Company no later than thirty (30) days after a gift has been made. Matching Disbursements are made at the end of each calendar month. The minimum disbursement threshold is \$100 per charitable organization for the Company matching. At the end of the month, if the total funds from all donors for an agency are less than \$100, the funds are held until the accumulated amount reaches the minimum threshold or payments for a pledge year is completed. Setting this minimum reduces administrative expenses for both the Company and the recipient charitable organizations.

Eligible Donors

- Active full-time employees of Birkman International, Inc.
- Active part-time employees of Birkman International, Inc. (working 20 hours or more per calendar week)
- Current members of the Board of Directors

Ineligible Donors

- Spouses or relatives of employees or surviving spouses of deceased employees
- Inactive employees on leaves of absence or long-term disability

Eligible Recipient Organizations

The philanthropic programs of Birkman International, Inc., its owners, and affiliates support nonprofit, charitable organizations and programs whose mission and operations are broad and nondiscriminatory or whose activities address social needs or benefit underserved groups and communities. The right of religious organizations to maintain their identity is respected, but only their outreach efforts in the broader community are eligible to participate in the Foundation and Company programs. Most nonprofit organizations are eligible donees, provided they are located in the United States or one of its possessions and recognized by the Internal Revenue Service as tax-exempt and designated a public charity under Section 501(c)(3) of the IRS Code or as an instrumentality of a federal, state or local government as provided by Section 170(c)(1) of the Code. The donor's gift may be designated for eligible restricted funds including departments, libraries, building or other capital fundraising drives, scholarship funds, and class or alumni drives. However, the Company's matching portion will be unrestricted.

Ineligible Recipient Organizations

Any religious, political, veterans, fraternal or service organizations; alumni or athletic associations; honor societies, professional associations, or private foundations are ineligible.

What Types of Gifts Qualify?

Personal check, money order, cashier's check or credit card payment – gifts must be drawn against personal funds.

Ineligible Gifts

- Contributions to scholarship funds where the scholarship recipient is designated by the donor; contributions in support of athletic programs, or athletic scholarships; payments in lieu of tuition, class dues, books or other student or alumni fees.
- Gifts made to or through third parties. This includes gifts made using family trusts, donor advised funds at community foundations and any other contribution, which is not the direct gift of the donor's personal funds to the recipient organization.
- Gifts made, in whole or in part, with funds received from other people. This includes funds raised in walkathons and similar fundraising events. Only the donor's personal contribution can be matched.
- Gifts, which have not actually been made, for example, pledges. Once the gift has been completed, it is eligible for the program if it meets the guidelines.
- Other ineligible restricted funds include: dues for clubs; publication subscription fees; gifts to social, religious or political groups; gifts to honorary societies; bequests; church-related financial commitments; athletic programs; and other personal obligations.
- Gifts to Private Foundations

Matching Gifts Procedures and Timetable

Donor completes Section I and forward *The Birkman International Matching Gifts Program* form with his/her initial contribution directly to the non-profit recipient organization. The non-profit recipient organization will complete Section II and send the completed form to the Company Finance Office. Payments by the Company will be made on the following schedule:

Direct gifts received and confirmed by the 15th of the month will be processed on the last day of the month.

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For further information, please contact:

The Birkman International Matching Gifts Program

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