



# BLUESCOPE FOUNDATION, N.A.

## EMPLOYEE MATCHING GIFT PROGRAM

### **1. Eligible Donors**

All regular full-time employees of BlueScope Steel and its affiliates, located within the United States are eligible to participate.

### **2. Eligible Donee Institutions**

The organization must be designated by the U.S. Internal Revenue Service as a non-profit, tax-exempt public charity under Section 501 (c) (3) of the IRS Code. Organizations must be located in the United States and provide services within the United States.

**NOTE:** The Government Printing Office publishes a listing entitled **Cumulative List of Organizations, Publication No. 78**. This listing will be the source of determining eligible institutions.

#### **A. Educational Institutions**

Accredited colleges or universities, both public and private, located in the U.S. are eligible for matching gifts. Graduate schools and junior colleges are also eligible.

#### **B. Cultural Institutions**

Museums, libraries, public broadcasting corporations, zoos, botanical gardens, and the performing and visual arts, including qualified publications (subscriptions excepted), are eligible for matching gifts. The cultural institution must be tax-exempt, located in the U.S. and have trained professional direction and management.

#### **C. Community Organizations**

Organizations that service the community at large in areas such as education, youth programs, housing, employment, social services, cultural enhancement, and economic development are eligible for matching gifts. The organization must be tax-exempt, located in the U.S. and have trained professional direction and management. (See item 7B for exceptions)

### **3. Minimum/Maximum Gifts**

The minimum single gift the Foundation will match per eligible donor is \$25. The maximum single gift or total of gifts to be matched per eligible donor is \$2,000 per fiscal year. Gifts may be cash equivalent or marketable securities only.

The maximum amount of \$2,000 may be given to a single institution, or may be divided among several such organizations in not less than \$25 donations.

The Foundation will match charitable gifts as detailed above until the fiscal year maximum of \$20,000 is reached. Once this maximum level is reached, the Foundation will not be able to match any gifts until the following fiscal year.

### **4. Procedure**

The donor should first determine that the organization is eligible to receive a matching gift. (If uncertain, contact the Foundation office at 816.968.3208).

Next, complete the top portion of the Matching Gift Form (available from your local Human Resources Office or the Foundation Office in Kansas City) and send the Form along with your contribution to the organization. The organization will complete the bottom portion of the Form and return it to the Foundation Office for verification.

The Foundation will verify eligibility and send contributions as appropriate, on a quarterly basis.

### **5. Retroactive Matching**

If a gift was made to an organization within the current fiscal year, but a matching request was not submitted at that time, a copy of the donor's cancelled check and the Matching Gift Form may be sent to the Foundation.

### **6. Qualifying Gifts**

#### **A. Examples of gifts to an educational institution that would be eligible to receive a matching gift are:**

- 1) Separate alumni funds, foundations, or endowment associations which are tax-exempt; also those that are certified as transmitting all funds to an eligible institution or using those funds for its benefit.
- 2) State, regional, or location associations of private colleges.
- 3) National associations of funds soliciting support for education.

Note: Matching gifts to educational institutions from the Foundation are unrestricted except that gifts must be used for educational purposes.

#### **B. Examples of gifts to a cultural or community organization that would be eligible to receive a matching gift are:**

- 1) Gifts that are utilized for general operating expenses or in support of a program.
- 2) Donations that are made during a fundraising event that provide general support to the organization and have no goods or services exchanged for the donation will be matched.
- 3) National associations supporting the arts.

### **7. Nonqualifying Gifts**

#### **A. Examples of gifts that do not qualify for a matching gift are:**

- 1) Any gift, which includes tuition fees or other charges for enrollment.
- 2) Contributions for athletic scholarships or other nonacademic extracurricular activities.
- 3) Class Alumni Dues.
- 4) Insurance premiums, subscription fees for publications, or bequests.
- 5) The value of personal services.
- 6) Gifts of personal (other than marketable securities) or real property.
- 7) Gifts to schools receiving a substantial portion of their support from a church, schools of religion, or theological seminaries.
- 8) Purchase of Tickets of Admission.
- 9) Gifts to Amateur Groups.
- 10) Memberships in Professional Societies.
- 11) Gifts used to purchase tickets for fundraising events or in exchange for any goods or services.

#### **B. Examples of organizations that do not qualify for a matching gift are:**

- 1) Political, fraternal, sports and recreational, professional, and religious groups (except for non-sectarian social service activities available to the broader community).
- 2) United Way chapters.
- 3) K-12 Educational institutions.
- 4) National health organizations (including local chapters).
- 5) Organizations that provide services only to their members.
- 6) Gifts will not be made to fulfill personal pledges made to fund raising campaigns or projects (i.e. walk-a-thons, etc.).