



## Casey Matching Gifts Program FAQs

### Why does the Annie E. Casey Foundation offer a Matching Gifts Program?

The Casey Matching Gifts Program is a way for the Foundation to recognize and value the philanthropic commitment of all Foundation staff. The Foundation hopes that the Casey Matching Gifts Program will encourage charitable giving and provide staff members with a more direct connection to our philanthropic mission.

### Why should I participate in the Casey Matching Gifts Program?

Through its 2:1 match to qualified institutions, the Foundation effectively triples your contribution. The Program's website is designed to make the matching gifts request process easy and convenient.

### Who is responsible for the guidelines?

The guidelines have been approved by Senior Leadership and will be reviewed on an annual basis. If you have any suggestions or questions about the guidelines please send e-mail to [Casey@easymatch.com](mailto:Casey@easymatch.com).

### How much will the Foundation match per year?

The **maximum** amount matched per staff member per calendar year is **\$6,000**; therefore an employee can donate up to \$3,000 to qualified institutions and request the 2:1 match.

### Who is eligible to participate in the Casey Matching Gifts Program?

All active, benefit-eligible full-time and part-time employees of the Annie E. Casey Foundation may participate in the Casey Matching Gifts Program. Consultants, temporary employees, interns, and spouses or other family members of eligible employees are ineligible.

### What types of organizations are eligible to receive matching gifts?

Eligible recipient organizations must:

- be a nonprofit organization located in the United States or one of its possessions and have a current determination letter or be covered by a group ruling from the Internal Revenue Service recognizing its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and classified as a public charity under Section 509(a)(1), (2), or (3)(B)(i) or (ii) of the Internal Revenue Code, or
- be an instrumentality of a federal, state or local government as provided by Section 170(c)(1) of the Code.

Matching funds may be used only for charitable, scientific, literary or educational purposes and are subject to the Internal Revenue Service private foundation rules. Contributions to religious organizations must be for non-religious purposes (e.g., soup kitchens, daycare centers, low-income

housing, community development programs, and homeless shelters) to be eligible.

#### What is a 501(c)(3)?

501(c)(3) is a section of the Federal Tax Code that establishes the criteria for nonprofit charitable organizations to qualify for exemption from federal income taxation. An organization must have 501(c)(3) status (be recognized by the IRS as tax-exempt) in order to receive matching funds. Note that not all 501(c)(3) organizations qualify for the program.

#### Are all gifts to eligible organizations matched?

Not necessarily. Even if an organization is eligible, certain types of gifts are not. The Foundation reserves the right to determine whether or not a staff member's gift is eligible for a matching gift under the program and its decision is final. Types of gifts that are not eligible for matching include:

- Gifts to private foundations
- Fees for service or tuition payments
- Membership fees for which benefits are received
- Dues to national or local alumni groups, fraternal, social and veterans organizations, political organizations, or similar groups
- Gifts to organizations that violate the USA Patriot Act by supporting terrorist activities
- Payments for athletic, social, or recreational activities
- Gifts or payments for primarily religious purposes, unless specified for a community outreach program, such as a soup kitchen or homeless shelter
- Dues and subscription memberships except for the portion of the contribution that is tax deductible
- Gifts to non-domestic charities, or to domestic charities which serve only to pass funds through to a specific international organization
- Cumulative gifts from several individuals reported as one contribution
- Insurance premiums
- Payments for events such as benefits, conferences, or dinners
- Bequests or life income trust arrangements
- Gifts to any organization whose primary purpose is to sponsor, promote or monitor legislation or influence the political process or affect the selection or election of political candidates or gifts to any organization earmarked for such purposes

#### How do I determine the tax deductible portion of my donation?

A charitable gift for which the donor receives nothing in exchange is fully tax deductible. The portion of a charitable gift that covers any goods or services received in exchange for a donation is not tax deductible. Examples include tickets, dinners, promotional items, subscriptions, etc. The charity can tell you what portion of your gift is considered tax deductible if you are in doubt.

#### How is the annual donor limit determined?

The annual donor limit is determined by the actual date of the donor's contribution to the recipient organization. For example, if you make a donation of \$1,000 on Dec 31, 2007 to an eligible institution, and you submit your matching gift form to the Program in January 2008, if approved, the matching gift award will be "charged" to your 2007 limit.

#### How do I submit a request?

Use the website at <http://www.easymatch.com/Casey> to submit a request electronically.

#### When will the organization receive the Foundation's match?

Matching Gifts disbursements will be made on a quarterly basis to eligible organizations according to the following schedule:

<b>Received By:</b>	<b>3/1</b>	<b>6/1</b>	<b>9/1</b>	<b>12/1</b>
<b>Processed By:</b>	<b>3/31</b>	<b>6/15</b>	<b>9/30</b>	<b>12/31</b>

[Will I be notified when the Foundation matches my gift, or if it is not approved?](#)

Employees may visit the web site to find out the status of their matching gifts request. Yes, donors will be notified if the matching gifts request has been declined.

[How long do I have to request a match once I've made a donation by cash, check, credit card or stock?](#)

Matching gifts requests must be submitted within twelve months of the date of payment by cash, check, credit card, or traded securities. Requests submitted after that time will not be eligible.

[Why do I have to initiate a separate online transaction for each gift made over a period of time to the same institution?](#)

Each gift is a separate transaction. One transaction per gift helps ensure that every gift donation is matched appropriately. Separate transactions also facilitate record keeping and comply with the Casey Matching Gifts Program's audit requirements.

[Why is it necessary to provide the exact date of my gift?](#)

The Casey Matching Gifts Program requires the exact date of gift in order to determine whether or not the gift is eligible to be matched and which limit year the matching gifts award is to be "charged." The Foundation's policy is not to match gifts that are more than one year old.

[Can money donated by my spouse/partner be matched?](#)

No. For tracking purposes, all donations must be made in the name of a Foundation staff member.

[What User Name and Password do I use to log in to the Casey Matching Gifts Program website?](#)

Please use your first initial, last name, and day of birth as your User Name. For example, if you are John Smith and were born on 1/26/76, your User Name would be **jsmith26**. The first time you log on to the system, use the last four digits of your social security number as your Password. You will then be prompted to change this Password. Every time you log in, you will need to provide your User Name and personal Password to access the site.

[What if I have questions about the program?](#)

Please contact the program administration office via email at [casey@easymatch.com](mailto:casey@easymatch.com) or call 1-866-788-1247.

[Back to Top](#)