



Charitable Contributions Guidelines



Volunteer Day Matching Gifts Program



Cengage Learning Charitable Contributions Guidelines

Cengage Learning's success as a business is credited to its dedicated and talented employees. To encourage and support the generosity and community involvement of our employees, we offer them a Volunteer Day and a Matching Gifts Program. Through this commitment to encourage and support our employees' involvement in the local communities in which they live and work, we endeavor to provide them with a strong foundation and model of our commitment to social responsibility, which we strive to apply at all levels across the organization.

At Cengage Learning, employees are encouraged to support charities or causes that are important to them and meet the goals of Cengage Learning's Charitable Contributions Guidelines. In addition to individual efforts, our employees may champion events or opportunities for others to contribute to and support these organizations. These champions secure resources, time and space, and any others as necessary.

■ Volunteer Day


At Cengage Learning, we are committed to helping the communities in which we live and operate. We are proud of the personal commitment and time our employees spend in assisting local organizations. To fully recognize their efforts and dedication, and to encourage more volunteerism and express our pride, the Company offers paid time off for volunteering.

Cengage Learning provides the opportunity to take off one day per calendar year to those employees who work 30 hours or more a week and have been employed for 90 days. The Volunteer Day must be used to participate in Company recognized volunteer activities or when volunteering for your child's school activities.

Employees may use their one day of paid time off to participate in the following types of volunteer activities:

- Educating the future work force (e.g., youth mentoring, tutoring, etc.)
- Providing arts and cultural experiences to the community
- Developing and strengthening youth, families and communities (e.g., delivering food to elderly or infirmed, building homes through nonprofit organizations, nursing homes or hospitals, homeless shelters, soup kitchens, or food pantries, legal aid/pro-bono work)
- Focusing on environmental issues
- Providing disaster relief to our communities
- Volunteering for your child's school activities





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■ Matching Gifts Program: *Guidelines*

This program provides a dollar-for-dollar Cengage Learning contribution match for cash donations made by employees to nonprofit groups or educational institutions of their choice. By providing company matching funds to the charitable organizations that our employees personally support, we maximize the impact of employee giving.

■ Who is Eligible?

All full-time and part-time employees of Cengage Learning.

■ Eligible Institutions for a Matching Gift

U.S. institutions that are nonprofit and recognized as tax exempt under section 501(c)(3) by the Internal Revenue Service of the U.S. Treasury Department are eligible. In addition, educational institutions must be accredited by a regional or professional accrediting agency. Organizations in other countries should be certified as nonprofit by the applicable authority in their country. Eligible organizations include, but are not limited to, colleges and universities, private and public elementary and secondary schools, cultural arts organizations, museums, libraries, hospitals, human service agencies, and environmental and cultural organizations.

■ Eligible Contributions

- Gifts must be tax-deductible donations of \$25 or greater.
- The maximum amount matched per employee per fiscal year is \$500.
- Gifts must be personal contributions made directly to approved institutions.
- Gifts must be in the form of cash, check or credit card payment via the institution's Web site only.
- Gifts must be paid, not pledged.

■ Restrictions that Apply

Cengage Learning will not match a gift in these cases:

- Gifts from spouses or other family members
- Gifts used as dues payable to alumni groups or other separately incorporated fundraising groups
- Bequests or legacies
- Gifts to fulfill pledges
- Payments that cover the cost of services, tuition, books or student fees
- Subscription fees for publications, payments in lieu of tuition, or other such payments for which the employee receives a benefit (e.g., dinner, raffle, sporting event or performance tickets)
- Gifts-in-kind (e.g., personal or real property, value of personal services)
- Insurance premium payments
- Gifts to religious, fraternal or political organizations
- Gifts to individuals or student groups
- Group or pooled gifts (This program is limited to contributions made only by the individual and does not apply to amounts received from other persons or given for walk-a-thons, bike-a-thons or other sponsored activities.)

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To initiate a Matching Gift, you must complete an Application for Matching Gift Form which can be found on the [CSR site](#) on the Corporate page of **Inside** under the Charitable Contributions Guidelines section. The completed application, together with your contribution, should be forwarded to Human Resources for approval and processing. Human Resources will requisition a Company check to match your gift and send it to the institution of your choice.

■ How Does the Program Work?

The employee should:

- Complete Part 1 of the application, and include your name and address on Part 2.
- Mail Part 2 with the donation and any other documentation requested (including a copy of your receipt if the donation was made by credit card via the web) to the institution of your choice that meets the criteria listed in the guidelines. Faxed copies will not be accepted. The matching amount provided by Cengage Learning will be for unrestricted support.
- Return the completed application (Parts 1 and 2) to your site's Human Resources Department.

The recipient organization should:

- Complete Part 2 of the original application form.
- The authorized officer of the charity must sign and return the original form to the Employee at the address noted in Part 2.
- U.S. organizations must include a copy of their 501(c)(3) determination letter.
- Organizations in other countries must provide written certification by the applicable authority in their country.

■ Deadlines and Administrative Conditions:

Matches are processed quarterly, and the closing date for the fiscal year is June 1. Matches will be applied to the fiscal year during which the completed form from the recipient organization is received by Cengage Learning. Contributions which exceed the \$500 per employee per fiscal year maximum must be approved by the Senior Vice President of Human Resources. Exceptions depend on funding availability and other extenuating circumstances.

Cengage Learning reserves the right to suspend, amend or discontinue the Cengage Learning Matching Gifts Program at any time for any reason. Cengage Learning also reserves the right to suspend or terminate the privilege to participate in the program by employees, or organizations who/that do not comply with the guidelines as outlined in this material.

If you have questions or would like additional details, please contact your site Human Resources Department.



Part 1: (To be completed by Employee)

Please complete Part 1 and then send Part 2 with your check, money order or receipt for an online contribution to the institution designated as the recipient of this gift.

Employee Name <i>(first and last)</i>	
Work Location	
Department	
Office Phone	
Amount of Personal Gift in US\$ and Payment Type <i>(check, money order or credit card payment)</i>	
Date of Gift	
Name of Tax Exempt Organization to Receive Donation	
Organization Address to Send Company Matching Gift <i>(include zip code)</i>	
<p><i>I hereby certify that the above donation is entirely my personal contribution and is not in whole or part the gift of another individual, or the sum of gifts of other individuals. I also certify that all information is accurate, and that the contributions are not in lieu of tuition, fees or other personal obligations. I certify that I have not received personal benefit in exchange (e.g., dinner, raffle, and/or sporting event or performance tickets, parking privileges, etc.) and that I have read and understand the guidelines of the Cengage Learning Matching Gifts Program. I understand that failure to comply may result in suspension of gift matching privileges.</i></p>	
Employee Signature	
Date	

Part 2: (To be completed by Recipient Organization)

Please complete this form and return it with any substantiating information required to the employee requesting this matching gift. Please find his/her address at the conclusion of this form.

I hereby certify that _____ (name of nonprofit organization)
 received a gift of US\$ _____ (amount) on _____ (date)

Tax-Deductible Portion of Gift in US\$		501(c)(3) Exempt?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Name of Employee Donor			
Organization Federal Tax ID Number			
Accrediting Organization <i>(for educational organizations)</i>			

U.S. charities: Attach copy of IRS 501(c)(3) letter. Charities in other countries: Attach nonprofit certification from applicable authority in your country.

As an authorized officer of this organization, I certify that the above-indicated gift has been received and that this organization qualifies as a nonprofit, charitable organization as outlined in Cengage Learning's guidelines, and, if applicable, is accredited. I further confirm that no direct, tangible benefit will accrue to the donor, to any member of his or her family, nor any related third party as a result of this gift.

Name and Title <i>(please print)</i>		
Organization Name		
Organization Address to Send Company Matching Gift <i>(include zip code)</i>		
Phone <i>(for any questions about this application)</i>		
Authorized Signature		
Date		
Please return this form to	Employee Name	
	Employee Address <i>(include zip code)</i>	

Employees: Return the completed forms (Parts 1 and 2) with any substantiating information requested to your site's Human Resources Department. Thank you for participating.