

## **Program Rules, Guidelines & FAQs: Matching Gifts**

*as of March 3, 2008*

The JPMorgan Chase Matching Gifts Program maximizes the impact of employee charitable giving by allowing an eligible employee to suggest that the JPMorgan Chase Foundation make a contribution to an organization to match a contribution they have already made. The program gives eligible participants the opportunity to help target JPMorgan Chase's philanthropic dollars.

Gifts of \$25 or more will be matched on a one-to-one basis up to \$1,000 per employee per calendar year.

Gifts must be made by check, credit card or by negotiable securities that have a publicly listed market value. Gifts of real estate will be matched if an independent appraisal, satisfactory to The JPMorgan Chase Foundation, is submitted.

### **Organization Eligibility**

*Organizations located in the United States or one of its possessions:*

Organizations must be charitable organizations, located in the United States or one of its possessions, having tax-exempt status under 501(c)(3) of the Internal Revenue code and designated a public charity or be a government entity under Section 170(c)(1) of the Code.

*Organizations not located in the United States or one of its possessions:*

Not-for-profit, non-proprietary organizations located outside the United States that are organized and operated for charitable purposes are eligible to receive matching gifts from the JPMorgan Chase Foundation.

### **Employee Eligibility**

Only current permanent full-time and salaried part-time employees of JPMorgan Chase & Co. and wholly owned subsidiaries, whose annual benefits pay does not exceed \$150,000 are eligible; for definition of benefits pay, see "Your Guide to Benefits at JPMorgan Chase" on the HR/Benefits site on Company Home.

Spouses and domestic partners (not surviving spouses/partners); for definition of domestic partner, see the description in the "Domestic Partner Coverage Guide" on the HR/Benefits site on Company Home. A spouse's or domestic partner's gifts are included in the employee's annual cap.

Retirees are not eligible.