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Employee	Matching	Gift Program

Program Guidelines

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Purpose

To encourage and support the generosity and community involvement of employees, Covidien offers the Covidien Employee Matching Gift Program, which provides matching funds to the charitable organizations employees personally support. To maximize the impact of employee charitable giving, Covidien matches, dollar for dollar, donations made by eligible employees, up to \$10,000 per year, to the eligible nonprofit organizations of their choice.

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Who can participate?

All active U.S. full-time nonunion employees of Covidien and board members. Gifts from spouses or surviving spouses are not eligible.

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Eligible Organizations

Eligible organizations must be located in the United States or one of its territories and be recognized by the Internal Revenue Service as tax-exempt and designated a public charity under Section 501(c)(3) of the IRS Code and designated as: (i) a 'Public Charity' under either Section 509(a)(1) or Section 509(a)(2) of the IRS Code or (ii) or be an instrumentality of a federal, state or local government as provided by Section 170(c)(1) of the Code.

Eligible organizations include, but are not limited to: colleges and universities, private and public elementary and secondary schools, civic, arts and culture, health and human service agencies, and environmental organizations.

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What contributions are eligible?

· Must be a personal gift, from the donor's personal funds, which has been paid and not simply pledged. The

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- minimum gift eligible for matching is \$25. For gifts of installments, each installment must be submitted on a separate form and meet the \$25 minimum gift requirement.
- The maximum amount matched per donor per calendar year is \$10,000. If the donor makes several
 contributions, gifts will be matched in the order received, up to the maximum limit for the calendar year.
- The company match is limited to the portion of the employee's gift that is tax deductible.
- Gifts must be personal contributions made directly to approved organizations.
- The donor's limit is based on the date of the gift.
- Gifts must be in the form of check, credit card, or marketable securities with a quoted market value. Gifts of securities are valued based on the average of the high and low on the date of the gift. No other form of personal or real property will be matched.

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What is not eligible for matching?

- Gifts made by or through Community Trusts or similar organizations, including Charitable Remainder Trusts, Donor Advised Funds, or Family Foundations
- Gifts that provide a direct benefit, to the donor or donor's family
- Any portion of a gift that is not tax deductible to the donor
- Gifts made in lieu of tuition payment or services
- · Fees for service or tuition payments
- Membership fees for which benefits are received
- Dues to alumni (ae) or similar groups
- Gifts or payments for primarily political or religious purposes, unless specified for a community outreach program, such as a soup kitchen or homeless shelter
- Subscription fees for publications
- Insurance premiums
- Bequests or life income trust arrangements
- Gifts of real estate or personal property
- Cumulative gifts from several individuals reported as one contribution
- Gifts and/or designated monies that supports athletics and/or sports teams
- Gifts to United Way Federations

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How the program works

Matching gift requests can be submitted online or by paper form:

By Internet:

Matching Gift requests can be submitted electronically at http://www.easymatch.com/Covidien. In addition to the webbased process being faster and easier, but the employee can also find program related information such as Guidelines, FAQs, Your (up to date) Personal Giving History and Search for Charitable Organizations.

By Mail:

The employee should:

- Complete Part 1 of the original application form.
- Mail the original application form, with the donation and any other necessary documentation, to the organization
 of your choice that meets the criteria listed in the guidelines. Faxed copies will not be accepted. The matching
 grant to be provided by Covidien will be designated for unrestricted support.

The recipient organization should:

- Complete Part 2 of the original application form.
- The authorized officer of the charity must verify the donation, sign the application form and return the original application form to the Covidien Matching Gift Program, P.O. Box 7103, Princeton, NJ 08543-7103.

Eligible requests are processed and matched to organizations on the following quarterly schedule.

Received By: 3/1 6/1 9/1 12/1 Processed By: 3/31 6/30 9/30 12/31

Match requests must be received by the Covidien Employee Matching Gift Program within 6 months of the date of

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payment by check, credit card, or traded securities. Requests received after that time will not be honored. All gifts must be verified by the recipient organizations in order to be matched by Covidien.

For more information, please contact the Covidien Employee Matching Gift Program via email at **Covidien** @easymatch.com or by phone at 1-877-307-5143.

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Administrative Conditions

Covidien reserves the right to interpret, apply, amend or revoke these guidelines at any time without prior notice. The program guidelines and procedures described above are not conditions of employment nor are they intended to create or constitute a contract between Covidien and any one or all of its employees.

Covidien also reserves the right to preclude matching gifts to organizations or programs that in any way, implicitly or explicitly, promote, advocate, or instigate an ideology or environment that is divisive or that uses threats, intimidation or violence to advance its causes.

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