

Dell Guidelines

Guidelines

What is eligible

- Nonprofit organizations that are certified as tax-exempt by the U.S. Internal Revenue Service under Section 501(c)(3) and 509(a)(1, 2 or 3) of the Internal Revenue Code.
- Eligible organizations and contributions include:
 - Public and private colleges, universities, junior colleges, secondary and elementary schools. Nursery schools and kindergartens if they are part of a qualified elementary school. Alumni associations must have a 501(c)(3) and 509(a)(1, 2 or 3) letter separate from the school.
 - Scholarship funds, public radio and TV stations.
 - Environmental, child care, literacy, AIDS and drug prevention programs; hospitals and health care organizations; museums, libraries, performing and visual arts organizations; botanical, historical, zoological and literary societies.
 - Contributions out of a charitable gift, donor advised, community foundation or family fund to an eligible nonprofit distributed from an established fund set up by the employee in his or her name.
 - Ongoing and independently run programs affiliated with religious organizations if the gift is restricted to a nonsectarian project that provides needed social services to the community at large on a nondiscriminatory basis without any religious teaching, directive or requirements to receive services (e.g., a soup kitchen, a homeless shelter, a food bank, etc.).

What is not eligible

- Contributions from P2 advisors, retired P2 advisors, spouses, consultants, interns and temporary employees.
- Contributions which result in you or a family member receiving a benefit (e.g., boosters, auction items, dinner, raffle and/or sporting event tickets, dinner/journal ads, sponsorships, golf tournaments including participation, parking privileges, memberships, tuition, etc.).
- Gifts to houses of worship (e.g., churches, synagogues, etc.).
- Contributions to religious programs or organizations whose principal purpose is propagating a particular religious faith, creed or doctrine (e.g., ministries, missions, church planting projects, religious orders, etc.).
- Dues and subscription fees.
- Gifts to fraternities, sororities, their affiliated foundations, political organizations and individuals.
- Grouped and pooled donations (e.g., contributions made by a group of employees or other persons, and claimed as one gift from a single eligible donor).
- Contributions earmarked to an already established or to establish an employee's charitable gift, donor advised fund, community foundation or family fund.
- Deferred gifts (e.g., annuities, charitable remainder trusts, etc.), bequests and insurance premiums that name the organization as beneficiary.

- Tuition fees, loan repayments and payments in lieu of tuition.
- Organizations, private foundations or programs that fund terrorist groups or activities.