

The Doctors Company Matching Gift Program Guidelines

Background

The Doctors Company is recognized as a generous participant in the area of charitable community gifts. The creation of a matching gift program for 2010 would be an exciting new employee benefit.

In recognition of the outstanding need experienced by tax-exempt non-profit organizations and to encourage employees to exhibit generous behavior and participate in their communities, The Doctors Company will create a new matching gift program. This program will have an annual budgeted amount and this will be used to match employee donations dollar for dollar or dollars for hours donated. Administrative policies, rules and procedures will include a definition of eligible individuals, eligible organizations, verification forms, monetary limits per employee, ratio of donation match or hours worked, and restrictions or non-eligible gifts. In addition, senior management reserves the right to decline a request for a matching gift if, in any way, it determines the gift could be detrimental to TDC or its affiliates.

Eligible Individuals

Active full-time or regular part-time employees after completing six (6) months of continuous service are eligible for the program. Employees must have made the contribution or completed volunteer hours (no pledges) while an active employee at The Doctors Company. Community Involvement Fund requests received after an employee terminates will not be eligible.

Eligible Organizations

Non-profit charitable organizations located in the United States and territories, and recognized by the IRS under Section 501 (c) (3) of the Internal Revenue Code are eligible. Unrestricted gifts to the general fund of an accredited educational institution are also eligible. Organizations may provide assistance in health, education, social services, environment, and the arts and culture. Eligible faith-based organization projects include United States based community meal programs, clothing drives, or homeless shelters serving the secular community and not advancing any specific religious views.

Matching Contributions

Eligible employees who make personal, cash contributions to eligible organizations may request The Doctors Company to make a dollar-for-dollar matching contribution to the eligible organizations up to \$3000 per employee, per calendar year. **Match will only be issued if contribution was made by employee. Contributions made by spouse, significant other or others residing in the household do not qualify for the Matching Gift Program.**

Matching Volunteer Contributions

Eligible employees who volunteer their time at an eligible organization may request a contribution to the organization of \$500 for every fifteen (15) hours volunteered in a calendar year, up to a maximum of \$2000 per employee, per calendar year. **Match will only be issued if the volunteered hours were worked by employee. Hours volunteered by spouse, significant other or others residing in the household do not qualify for the Matching Gift Program.**

Restrictions and Non-eligible Organizations

Executive Order 13224 and provisions of the USA Patriot Act prohibit providing support to terrorist organizations. This applies to domestic as well as foreign charities.

The following will NOT be matched:

- *Gifts to personal foundations, trusts, or charitable remainder organizations
- *Gifts to individuals for projects
- *Individual or family memberships
- *Alumni dues
- *Courtesy advertising
- *Payments of cash or volunteer hours that cover the cost of services, tuition, books or student fees or hours required as a parent for family participation
- *In-kind services materials or supplies
- *Tickets for benefit dinners or events
- *Gifts of cash or volunteer time to faith-based organizations
- *Donations of real or personal property

Procedures

Requests for matching dollars or volunteer contributions must be made by January 31 of the year following the calendar year in which the employee contribution is made or volunteer hours are worked. Employees must complete a request form, provide the required documentation and submit both the form and documentation to the Program Coordinator.