



MATCHING GIFTS PROGRAM

Corporate Practice

Version 01.01

Effective Date: May 21, 2009

1 Document Change Control Log

This table records any changes made to this document and approval of the changes

Version Date	Version Number	Nature of Revision	Section/ Page(s) Revised	Revised by Name and Title	Approved by Name and Title
01/01/2008	01.00	Publish the Practice Document for the Matching Gifts Program	All	Jennifer Farland Director, Leadership Programs and Volunteer Initiatives	Stacey Stewart Senior Vice President of Office of Community and Charitable Giving (OCCG)
05/21/09	01.01	Revise and Publish the Practice Document for the Matching Gifts Program	All	Jennifer Farland Director, Leadership Programs and Volunteer Initiatives	Joy Cianci, Vice President for Grants, Programs, and Volunteer Initiatives, OCCG

2 Documentation

Practice Name	Matching Gifts Program
Version Number	01.01
Practice Identifier	OCCG-PRAC-0003
Superseded Practice(s)	See prior version of Practice document
Date Approved	May 21, 2009
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Practice Approver	Joy Cianci, Vice President for Grants, Programs, and Volunteer Initiatives, OCCG
Practice Author	Jennifer Farland, Director, Leadership Programs and Employee Volunteer Initiatives, OCCG
Practice Owner	Kevin Smith, Director of Compliance, OCCG

Practice Repository	Corporate Policies and Procedures Repository (CoPPeR)
Supporting Documentation	NA

3 Statement of Purpose

This document sets forth Fannie Mae's program for matching the donations of Eligible Participants (defined below) to Eligible Organizations (defined below). Fannie Mae's Matching Gifts Program provides an incentive for Eligible Participants to begin to donate or to increase their donations to Eligible Organizations. Fannie Mae believes that engaging Eligible Participants in this way helps to: (i) strengthen communities and support charitable causes that are important to its employees and board members; and (ii) deepen the impact of Fannie Mae's commitment to its employees.

4 Applicability and Scope

The Fannie Mae Matching Gifts Program matches the financial contributions of Eligible Participants in support of Eligible Organizations.

5 Requirements

Who is an Eligible Participant?

- Full-time employees of Fannie Mae who have successfully completed their New Employee Introductory Period of 180 days and are scheduled to work more than 20 hours per week
- Part-time regular employees of Fannie Mae who have successfully completed their New Employee Introductory Period of 180 days and are scheduled to work more than 20 hours per week
- Members of the Fannie Mae Board of Directors

Who is an Ineligible Participant?

- Employees who have not completed their New Employee Introductory Period
- Employees who are currently on Long-Term Disability status
- Former Fannie Mae and Fannie Mae Foundation employees and retirees
- Spouses, significant others, family members, or friends of Fannie Mae employees
- Former Fannie Mae Foundation and Fannie Mae Board of Directors

What is an Eligible Organization?

- Any nonprofit organization recognized as a United States-based §501(c)(3) public charity by the Internal Revenue Service, with domestic or international programs, which conforms to Fannie Mae policies, practices, and procedures. The eligibility of an organization's IRS status can be verified through the Guidestar Web site www.guidestar.org.
- An Eligible Organization must have received full clearance of the U.S. Patriot Act. Organizations in "Under Review" status or facing sanctions by the Office of Foreign Assets Control (OFAC) may not be considered Eligible.

How does the Matching Gifts Program work?

- An Eligible Participant must submit an online request for a matching gift to Fannie Mae's matching gifts Web portal, identifying the date and amount of the Eligible Participant's donation and the name and address of the Eligible Organization.
- The cumulative match limit for each Eligible Participant is \$10,000 aggregate per calendar year, including any 2:1 matching requests.
- Each year, a total of up to \$500 of an Eligible Participant's gifts may be matched on a 2:1 basis, upon request by the Eligible Participant.
- The Eligible Participant must request either a 2:1 match or a 1:1 match, depending on the balance remaining in the Eligible Participant's match pool.
- Once the above-referenced \$500 threshold has been met, remaining gifts are matched on a 1:1 basis.
- The size of the match request must be a minimum of \$25, in the form of cash, check, credit card, publicly listed securities, or bequests; further, the size of the original gift must be a minimum of \$25 in one gift; gifts may not be aggregated to meet the \$25 minimum.
- Requests to match gifts may be sent at any time during the calendar year, but in order for a gift given in the previous year to be matched, a matching request must be received no later than March 31 of the following year.

What gifts are not eligible?

- Gifts to be used for religious or other sectarian purposes. However, gifts to sectarian organizations may be matched if the organization uses the funds primarily to benefit people outside of its own membership. If an Eligible Participant has made a gift to a sectarian organization for a non-sectarian purpose, the designation field on the registration form must be used to explain the intended purpose. For example, a soup kitchen or a tutoring program that serves a community, not just the organization's own members, will likely be eligible.
- Gifts for which the Eligible Participant or a family member receives a corresponding benefit (*e.g.*, auction items, dinner, raffle and/or sporting event tickets, sponsorships, golf tournaments (including participation), parking privileges, booster clubs, memberships, etc.). The Eligible Organization can indicate if a portion of the gift did not have a corresponding benefit and, therefore, would be eligible for matching.
- Gifts made by spouses, significant others, family members, or friends of Eligible Participants.
- Gift pledges. Matching gift registrations are accepted only after the Eligible Participant's charitable contribution has been made and confirmed.

When will the matching gift be paid?

The Matching Gifts Program operates on a quarterly review and payment process. All requests must be submitted by the Eligible Participant and verified by the Eligible Organization before OCCG will review for final payment. All requests that have been submitted and verified will be reviewed by the following cut-off dates: 3/31, 6/30, 9/30, 12/31. OCCG will use its best efforts to ensure that payments to such organizations are made within 45 days of the cut-off date.

Go to www.easymatch.com/serve for details and submission guidelines.

- If a matching request is denied, the Eligible Participant will receive notification. Decisions by OCCG regarding eligibility, interpretation, and administration of the Matching Gifts Program are considered final. Eligibility rules and program parameters may be amended by the OCCG at any time and without notice. OCCG reserves the right to suspend, amend, or terminate this program at any time.

- The program and payments are administrated through an outside vendor, pursuant to Fannie Mae's Corporate Procurement policies and procedures.

How do I request a matching gift?

- An Eligible Participant must submit an online request for a Matching Gift to Fannie Mae's Matching Gifts Web portal, identifying the Eligible Organization's name, address, and the date and amount of the donation. Please go to www.easymatch.com/serve for details and submission guidelines.