



## GIFT MATCHING PROGRAM GUIDELINES

The Federated Insurance Gift Matching Program provides employees the opportunity to direct corporate charitable dollars to eligible non-profit organizations and higher education institutions that they support.

### ***How does the gift matching program work?***

Employees can request one matching gift per year to be given to the eligible organization of their choice. The minimum gift that will be matched is \$25 and the maximum gift is \$250 per calendar year. Unused allocations cannot be carried forward. Matching is based on actual payment received by the organization, not on commitments or pledges for payments in future years. Federated reserves the right, at its sole discretion, to determine eligibility of the gift as well as suspend, change, or terminate the program at any time.

### ***Who is eligible to participate in the program?***

All employees scheduled to work at least 30 hours per week.

### ***What organizations qualify for gift matching?***

Eligible organizations must be a non-profit with a certified tax-exempt status under the Internal Revenue Service Code 501(c)(3).

### ***What organizations do not qualify for matching?***

1. Political organizations.
2. Religious organizations.
3. Social fraternal organizations or auxiliary clubs (e.g., Rotary or Lions Club).
4. United Way (e.g., United Way of Steele County, Valley of the Sun United Way, etc.).
5. Any organization that represents a conflict of interest for the Company in the Company's sole discretion.

### ***What gifts do not qualify for matching?***

1. Charitable contributions made as part of a United Way Giving Campaign. (United Way Giving Campaigns are supported separately by Federated.)
2. Charitable contributions made as part of the Holiday Sharing drive. (Holiday Sharing is supported separately by Federated.)
3. Contributions that are not considered charitable or tax deductible (e.g., event registration, admission fees, auction item value, etc.).

### ***How is the program administered?***

1. The employee completes Part I of Form MISC-1016, found under E-Forms on Federated's Intranet, and sends the form along with the contribution to recipient organization.
2. Recipient organization certifies receipt of contribution, completes Part II, and sends form to Federated Insurance – Director of Public Affairs for processing.
3. Federated's Director of Public Affairs reviews the form for eligibility and completeness.
4. Gifts are processed quarterly; therefore, all Forms must be received no later than March 1, June 1, September 1, or December 1. If approved, the recipient organization is mailed the check and conveyance letter. The gift match notification is sent to the employee.

Please abide by all the Gift Matching Program Guidelines. Only those forms that adhere to the Guidelines will be considered for approval and payout. Eligibility, terms, and conditions of the Program and these Guidelines are subject to change at any time without notice. If you have any questions regarding these Guidelines and how they apply to you or your gift, please contact Federated's Director of Public Affairs.