



GE Foundation Matching Gifts Program



GE FOUNDATION MATCHING GIFTS PROGRAM

I. OVERVIEW

The GE Foundation created the concept of a corporate matching gift program in 1954 to support employees in their personal philanthropy by providing a dollar-for-dollar match. Today, the GE Foundation Matching Gifts Program continues to serve as an important element of the Foundation's portfolio.

II. ELIGIBLE GE PARTICIPANTS

Eligible participants are limited to:

1. Employees of the GE Company or a majority-owned affiliate on the date(s) the gift was made and registered. A valid GE SSO ID is required to register a gift.
2. Employees who have retired directly from the GE Company. Retiree status must be current on the date(s) the gift was made and registered. A valid SSO ID is required to register a gift.
3. A surviving spouse of an eligible retiree (as defined in item 2 above) on the date(s) the gift was made and registered. A valid SSO ID is required to register a gift.
4. Directors and Directors emeriti of the GE Company on the date(s) the gift was made and registered.

III. RECIPIENT ORGANIZATION ELIGIBILITY

A. Eligible Recipient Organizations

1. Participating organizations must be one of the following (excluding those listed in the "Ineligible Recipient Organizations" section):
 - a. Recognized by the United States I.R.S. as a 501(c)(3) charitable organization; or
 - b. Accredited Public PreK-12 Schools or School Districts to which contributions are tax deductible under the Internal Revenue Code of the United States; or
 - c. Accredited Public or Non-Profit Colleges and Universities to which contributions are tax deductible under the Internal Revenue Code of the United States.
2. All organizations must be approved by the GE Foundation and must confirm compliance with program criteria to participate in the program.

B. Ineligible Recipient Organizations

Ineligible organizations include, but are not limited to, the following (please note that this list is representative of frequent questions and may be expanded or amended by the GE Foundation):

1. United Ways (e.g. United Way of Metropolitan Atlanta, United Way of King County, etc.).
2. Political organizations.
3. Organizations primarily promoting religious purposes; requiring participants to be of a certain faith or to



participate in programs or receive services; or delivering social services with prayer, proselytization or other specifically religious activities.

4. Donor advised funds, private foundations, personal trusts.

5. Organizations that do not comply with GE's non-discrimination policy (i.e. organizations that discriminate on the basis of a person's race, color, religion, national origin, sex (including pregnancy), sexual orientation, age, disability, veteran status or other characteristic protected by law).

6. Organizations that do not comply with the USA Patriot Act.

7. The GE Foundation reserves the right to examine and exclude organizations and gifts as it deems appropriate.

IV. GIFTS

A. Eligible Gifts

1. Gifts must be a tax-deductible contribution of U.S. \$25 or more and must be paid directly by the GE donor to the eligible organization or institution (please note exceptions in "Ineligible Gifts" section). Any non-deductible portion of a gift will not be matched.

2. Gifts must be current contributions from the GE employee/retiree's own assets. Gifts must be made, not merely pledged. A matching gift cannot be used to satisfy a personal pledge (e.g. a pledge of \$2,000 cannot be satisfied by \$1,000 from the donor and \$1,000 from the GE Foundation match).

3. Gifts may be made via cash, check, credit card or stock. Gifts may also be made by current payment from an entity such as a personal foundation or donor advised fund if that entity has been funded solely by the eligible GE participant (note that gifts made to such an entity cannot be matched).

4. Eligible GE participants will be matched up to \$50,000 in each calendar year.

5. Gifts made within the calendar year must be registered by the donor by the following April 15. The recipient organization or institution must confirm receipt of a gift within 12 months of the donor registering the gift.

B. Ineligible Gifts

The GE Foundation will not match the following:

1. Charitable contributions made as part of a United Way campaign and/or made via payroll deduction.

2. Charitable contributions supporting activities for religious or political purposes.

3. Charitable contributions made as bequests or through entities such as charitable remainder or lead trusts or charitable gift annuities.



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4. Real estate or in-kind charitable contributions.
 5. Contributions, or portions thereof, that are not tax-deductible.
 6. Contributions that are required (e.g. tuition or registration/program fees) or that directly benefit the GE donor (or any member of his/her family).
 7. "Group gifts" — each GE donor must register his/her own contribution for matching.

V. GIFT MATCHING PROCESS

A. Register your Gift with the GE Foundation

1. Go to the GE Foundation Matching Gifts website (www.gefoundation.com/matchinggifts).
2. Click on the "GE Participants" button to log in using your GE SSO I.D. and password. You will need to select the appropriate recipient organization and enter the amount, type and date of your gift.
3. You will have the ability to print a confirmation of your gift registration.
4. Gifts made within the calendar year must be registered by the donor by the following April 15.

Note that gifts may also be registered by phone using a valid GE SSO ID by calling the Matching Gifts Customer Support Center (1-800-305-0669). Questions may be directed to the Customer Support Center at this same number or by email to gesupport@cybergrants.com.

B. Gift Confirmation

1. The recipient organization/institution must confirm receipt of a gift within 12 months of the donor registering the gift. Gifts as reported by eligible GE participants are available immediately to each recipient organization/institution for review and confirmation within the Matching Gifts website. Note that the recipient organization/institution must also confirm compliance with eligibility criteria upon logging into the system.
2. Once confirmed by the organization and subsequently approved by the GE Foundation, a gift will be recorded as eligible for the match.

C. Matching Gift Distribution

1. GE Foundation matching gift checks will be sent directly to the recipient organization or institution.
2. Payments will be made on a quarterly basis unless otherwise noted.

VI. ADMINISTRATIVE CONDITIONS

The GE Foundation Matching Gifts Program is not part of the GE employee/retiree benefits program, but rather is offered as a public service by the GE Foundation, the charitable foundation established by GE. The GE Foundation determines all aspects of the program including participant and recipient eligibility, and may amend or terminate the program at any time.