

# GlaxoSmithKline Foundation Matching Gifts Program



January 19, 2011  
Guidelines (effective June 1, 2009)

GlaxoSmithKline (GSK) is committed to supporting the communities in which our employees live and work. The GlaxoSmithKline Foundation, a U.S.-based charitable trust, forms just one part of GSK's commitment to communities. Through its Matching Gifts Program, the Foundation will match personal contributions of eligible U.S. employees to qualifying Section 501(c)(3) nonprofit organizations, as defined under the U.S. Internal Revenue Code.

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## Eligible Donors

U.S. employees of GlaxoSmithKline plc and its majority-owned subsidiaries who are regular, full-time or part-time employees working a minimum of 20 hours per week. A U.S. employee is an individual who is employed by a U.S.-based subsidiary of GlaxoSmithKline plc.

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## Eligible Contributions

- Gifts must be personal contributions, **not merely pledged**, made directly to eligible organizations in cash, check, credit card, or marketable securities having a quoted market value. Gifts of securities are valued based on the average of the high and low on the date of the gift.

- Each gift must be a minimum of \$25 in order to be matched. For gifts made in installments, each installment must be submitted on a separate form and meet the \$25 minimum gift requirement.
- The maximum amount matched per eligible employee, per calendar year is \$10,000. Qualifying donations made during the calendar year (January 1 through December 31) will be applied to the annual maximum total limit. If the employee makes contributions to several organizations, gifts will be matched in the order received, up to the maximum limit for the calendar year. Contributions are matched on a 1:1 basis.

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### Ineligible Contributions

- Gifts made by retirees.
- Gifts made by an employee's spouse or domestic partner.
- Gifts made by or through Community Trusts or similar organizations, including Charitable Remainder Trusts, Donor Advised Funds, Designated Funds, Undesignated Funds, or Family Foundations.
- Gifts directed for use of a special individual, tuition payment or in lieu of tuition payment, or other student fees and services.
- Membership fees for which benefits are received.
- Dues to alumni associations or similar groups.
- Subscription fees for publications.
- Insurance premiums.
- Bequests or life income trust arrangements.
- Gifts of real or personal property except marketable securities.
- Cumulative gifts from several individuals reported as one contribution.
- Gifts designated to intercollegiate athletic programs (e.g., building and facility campaigns such as athletic venues) and athletic scholarships.
- Gifts entitling the donor to some personal benefit (e.g., payments for tickets for athletic, cultural, or fundraising events).

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### Organization Eligibility

- All recipient organizations must:
  - be incorporated/formed and located in the United States;
  - be recognized as tax-exempt under Section 501(c)(3) of the U.S. Internal Revenue Code, and

- not be a "private foundation" or a "private operating foundation" as defined under Section 509(a) of the U.S. Internal Revenue Code.
- Each recipient organization must be a separate nonprofit entity as designated by the Internal Revenue Service.

## **Examples of Eligible Organizations**

### **Education**

- Accredited, degree-granting public and private two-year junior and community colleges, four-year colleges and universities, graduate and professional schools.
- Accredited, private elementary and secondary schools.
- Private schools of special education for elementary and secondary school children with physical, mental, or emotional disabilities.
- Organizations/foundations whose funds are used exclusively for the benefit of public schools (e.g., PTAs, Public Education Networks).
- National and local education-related foundations and organizations (e.g. Communities in Schools).
- Literacy programs.

### **Health and Human Services**

- All Section 501(c)(3) nonprofit organizations deemed by the IRS as being organized for the exempt purpose of advancing health or human services. Examples include agencies for youth and senior citizens, substance abuse, and disaster relief (e.g., Hospice, American Red Cross, American Heart Association, American Cancer Society, Autism Society, Boys and Girls Clubs).

### **Arts and Culture**

- All Section 501(c)(3) nonprofit organizations deemed by the IRS as being organized for the exempt purpose of advancing the arts or culture. Examples include museums, arts funds or councils, theaters, cultural centers, dance groups, orchestras, libraries, and public broadcasting.

### **Civic and Community**

- Select Section 501(c)(3) nonprofit organizations deemed by the IRS as being organized for the exempt purpose of providing support for community development, justice and law, housing and urban renewal (e.g., Habitat for Humanity, National Urban League).

### **Environment**

- Select Section 501(c)(3) nonprofit organizations deemed by the IRS as being organized for the exempt purpose of being principally engaged in the acquisition, rehabilitation, and maintenance of natural areas, or the preservation of wildlife and research specifically directed toward natural conservation activities (e.g., The Conservation Fund, World Wildlife Fund).

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### Ineligible Organizations

- Public elementary and secondary schools.
- Federated campaigns (e.g., United Way), churches, political, veteran, fraternal, religious organizations, hobby-related organizations (e.g., amateur radio).
- Volunteer fire/EMS companies, except for volunteer fire/EMS companies that are Section 501(c)(3) entities.
- Booster clubs, sororities, and fraternities.
- Community sports.
- Organization, fiscal agent or other intermediary paid in lieu of direct payment to an eligible Section 501(c)(3) organization.

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### Administrative Conditions

- Applications for matching gifts must be received within 90 days of the date of payment of cash, check, credit card or traded securities. The employee and recipient nonprofit organization are responsible for timely submittal of the application.
- The GlaxoSmithKline Foundation will determine if specific Matching Gifts requests comply with the eligibility requirements, application procedures, and intent of the program.
- The GlaxoSmithKline Foundation shall be the sole judge as to the eligibility of institutions and gifts. The interpretations applicable and the administration of this plan shall be determined by the GlaxoSmithKline Foundation and its decision shall be final.
- Although intended as a continuing program, the GlaxoSmithKline Foundation retains the right to suspend, change, revoke, or terminate the Matching Gifts Program at any time.

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## Contact

For more information, please contact the Matching Gifts Program via telephone at 1-866-603-6366.

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