



MATCHING GIFT PROGRAM

PURPOSE

To encourage and support giving and personal contributions by employees of Humanity United to charitable organizations.

GUIDELINES

1. Humanity United will match 2:1 up to \$5,000 in a calendar year. Therefore, if you contribute \$250, we will contribute \$250. We will match your contributions within the fiscal year, of money (paid with cash, personal checks, or by credit cards) or stock (securities that have a quoted market value). The contribution must be paid, not merely pledged, and the minimum amount of contribution to be matched must be \$100.
2. Only personal contributions by Humanity United employees are eligible to be matched. Contributions by spouses, family members, or trusts are ineligible. Contributions from personal or family foundations are eligible to be matched if the Humanity United employee is the sole donor to the personal or family foundation and serves on the governing board of the foundation.
3. Humanity United will process and match Humanity United employee gifts to all domestic charitable organizations with an IRS 509(a) public charity status or to a governmental agency.
4. Humanity United will match only the gift portion of payments to charitable organizations. Any payment for which the donor receives a specific benefit in return (such as meals and entertainment, a premium, acknowledgement gift, auction item or free admissions) must be reduced by the fair market value of the benefit to determine the gift portion of the payment. Likewise, school tuition or fees, subscription fees for publications, or other such payments in exchange for goods and services are ineligible to be matched.
5. Humanity United will only match employee contributions to a religious organization when the gift is designated to an ongoing secular community service program sponsored by the organization which is open to all persons and does not propagate a belief in a specific faith. This program must have a formal mission and separate program budget (examples: homelessness projects, food banks, shelters, immigrant services, and literacy programs).
6. The *Matching Gift Program Request Form* must be completed and approved by the Humanity United Controller. It should be accompanied by a personal check and verification (completion of Part B of the *Matching Gift Program Request Form*, attesting that it is a 509(a) public charity). However, if the donor wishes a contribution to be matched after the personal contribution has been submitted to the charity, a photocopy of the canceled check or credit card receipt must accompany this Form.
7. For situations involving matching in connection with the purchase of a lunch, gala table or tickets for a fund-raising event, the individual must pay the entire portion of the minimum price for the table, tickets, etc. Humanity United is allowed to match the charitable contribution portion, but the match cannot be used as part of the minimum price for the table, tickets, etc.