

**Americas - Corporate Responsibility****Matching Gifts Program**

## Matching Gifts Program

**Matching Gift Form****I. OVERVIEW**

The Charitable Committee of CIC Americas created the concept of a corporate matching gifts program to support employees in their personal philanthropy by providing a dollar-for-a dollar and a half match. ING Financial Services LLC's (INGFS) Matching Gifts Program continues to serve as part of our commitment to the community in which employees live and work. The Charitable Committee does not accept requests from employees in regards donations to non-profit organizations or institutions. It donates corporate funds to various cultural institutions, assists INGFS' adopted schools - PS111 and Harlem Children's Zone and US Fund for UNICEF; in line with ING Group's mission of improving education for primary aged school children.

**II. ELIGIBLE ING PARTICIPANTS**

Eligible participants are limited to employees who have been employed by INGFS for more than six-months.

**III. ELIGIBLE NON-PROFIT RECIPIENTS****A. Eligible Recipient Organizations**

Participating organizations must be:

- Recognized by the United States I.R.S. as a 501(c)(3) public charity (excluding the organization types listed in the "Ineligible Recipient Organizations" section)
- Accredited public or non-profit schools, school districts, colleges, and universities to which contributions are tax deductible under the Internal Revenue Code of the United States (excluding the organization types listed in the "Ineligible Recipient Organizations" section)
- Organizations must be approved by the Gifts Matching coordinator (Aracelis Lora, Human Resources) and must confirm compliance with program criteria to participate in the program.

**B. Ineligible Recipient Organizations**

The following are not eligible to participate:

- 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.
- Political organizations.
- Donor advised funds, private foundations, personal trusts.
- The INGFS' Charitable Committee reserves the right to examine and exclude organizations and gifts as it deems inappropriate.

**IV. GIFTS****A. Eligible Gifts**

- Gifts must be a tax-deductible contribution of \$25 or more and must be paid directly by the ING employee 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.
- Gifts must be current contributions from an ING employee'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 \$2,500 cannot be satisfied by \$1,000 from the donor and \$1,500 from the ING Matching Gifts Program).
- Gifts may be made via cash, check, credit card or online.
- Eligible ING employees can donate up to \$2,000 in any calendar year, January 1st through November 30th. INGFS will match 1.5 dollars up to a maximum of \$3,000 in the same calendar year.
- Employees must complete an application and have the recipient organization verify the gift. This information must be received by the Matching Gifts Coordinator, Aracelis Lora, by December 10th in the year in which the gift was given.
- The recipient organization or institution must confirm receipt of the gift by completing and submitting the ING Gifts Matching Program form to the Matching Gifts Coordinator, Aracelis Lora, by December 10th. This may be done by fax to fax # 646-424-7348.

#### B. Ineligible Gifts

The ING Gifts Matching Program will not match the following:

- Charitable contributions supporting activities for religious or political purposes.
- Charitable contributions made as bequests or through entities such as charitable remainder or lead trusts or charitable gift annuities.
- Contributions, or portions thereof, that are not tax-deductible.

#### V. GIFT MATCHING PROCESS

- Employees must fill in the **ING Matching Gift Form** and submit with their donation/gift to the recipient organization or institution.
- Every dollar gift the employee makes will be matched one-and a-half times. This means that each employee can donate up to \$2,000 per year and his/her designated charity, or charities, will receive up to \$3,000 from the Matching Gifts Program.
- The recipient organization or institution will have the employee's gift matched after the ING Gifts Matching form is returned to the ING Gifts Matching Coordinator, c/o Aracelis Lora, Human Resources, 1325 Avenue of the Americas, New York, NY 10019.
- "Group gifts" - each ING employee donor must register his/her own contribution for matching. "Group Gifts" are only applicable to employee donations and "other donors" are not matched. NOTE: If an employee has sponsored an employee's fund raising activity, the fund raising employee is responsible for obtaining the donor employee approved ING Gifts Matching Form and is responsible for submitting the form to the recipient organization or institution for which he/she raised funds.
- ING's matching gift checks will be sent directly to the recipient organization or institution.
- The matched amount is charged to the employee's cost center.

#### VI. ADMINISTRATIVE CONDITIONS

The INGFS Matching Gifts Program is not part of any other ING Americas, ING Foundation or ING (US) Financial Services benefits program, but rather is offered as part of INGFS' commitment to corporate social responsibility. INGFS Charitable Committee determines all aspects of the program including participant and recipient eligibility, and may amend or terminate the program at any time.

Please contact INGFS' Gifts Matching Coordinator, **Aracelis Lora**, if you have any questions.

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Disclaimer: ING does not have a commercial banking license in the U.S. and therefore is not permitted to conduct commercial banking business in the U.S. ING does offer a full array of wholesale financial products such as commercial lending and a full range of Financial Market products and services through its wholly owned subsidiary ING Financial Holdings LLC, and its affiliates in the U.S.