

## Benefits - Matching Gifts Program

### Supporting the community

KC Southern recognizes the fundamental importance of supporting organizations which contribute to the community in areas such as education, health and the arts. Accordingly, KCS has adopted a matching gifts policy pursuant to which KCS will provide funds to match charitable gifts made by certain employees and directors of KCS and certain of its related entities.

### Plan Details

Eligibility: All current directors of KCS, officers in the position of Vice President or above for KCS or any entity of which KCS owns 75% or more of the entity's voting interests ("KCS Subsidiary"), and full-time employees of KCS or any KCS Subsidiary with more than 90 days of service, are eligible to have their eligible contributions matched.

Eligible Contributions: To be eligible for matching by KCS, a contribution must:

1. Be at least \$20 for employees and be at least \$100 for directors and officers; (this is a change from website)
2. Come from the personal funds of the director, officer or employee;
3. Be designated for an institution which the IRS recognizes as an organization to which contributions are considered to be tax deductible, except none of the following are eligible for matching contributions: churches, other associations organized to promote religion, and private foundations. Specifically, except for churches, other associations organized to promote religion and private foundations, eligible institutions or associations are those listed in the "Cumulative List of Organizations Described in Section 170(c) of the Internal Revenue Code of 1986" or those which can provide evidence of their eligibility to be included in that list.

The director, officer or employee may designate his or her contribution for a specific purpose; KCS' matching gift will be unrestricted except that when the gift is being made to an educational institution it must be used for educational purposes.

Contributions to educational institutions for the following purposes are not eligible for a matching gift:

- Tuition, fees or other charges fixed by a school as a condition of enrollment;
- Athletic or other nonacademic, extracurricular activities; and
- Class or alumni dues, insurance premiums, subscriptions or bequests.

Limits: The total amount of contributions which KCS will match in any calendar year with respect to any director, officer or employee is \$15,000. Of this \$15,000 maximum, only up to half (\$7,500) may go to any one organization. KCS directors and officers in the position of Vice President or above of KCS or any KCS Subsidiary are eligible to have their contributions matched on the basis of \$2 for each \$1 of eligible contributions.

Method of Payment: A contribution eligible for matching by KCS may be made in cash, through marketable securities, by check, by money order or by mutual fund shares. KCS will not contribute matching funds for the value of personal services or gifts of personal or real property. Marketable securities must be publicly traded securities with quoted market prices. The market value used for the contribution of marketable securities is the closing price for the securities as quoted by the exchange on which the securities trade or the most recent published bid price on the date the employee, director or officer makes the contribution. The market value used for mutual fund shares is the net asset value of the shares on the date the employee, director or officer makes the contribution.

How to Participate: Eligible employees, officers and directors may have KCS match eligible contributions by completing the [Matching Gifts Application Form](#). You may request additional copies from the KCS Corporate Secretary's office at (816) 983-1237 and sending it, along with the eligible contribution, to:

**Corporate Secretary's Office- KCS Southern, PO BOX 219335, KCMO 64121-9335**

The KCS Corporate Secretary's office will verify your eligibility and the eligibility of the organization to which your contribution is being made. Once verified, your contribution will be sent to the organization you have designated, along with KCS' matching gift, and you will be notified.

Amendment or Termination: KCS reserves the right to suspend, alter, amend or terminate this policy at any time without prior notice.