



Lilly U.S. Matching Gifts Program Guidelines

ELIGIBLE CONTRIBUTORS

Eligible contributors can be one of the following:

- an active, full or part-time employee of Eli Lilly and Company ("Lilly"), Lilly USA, LLC, or ImClone Systems Corporation (collectively, "Eligible Company") or a wholly-owned subsidiary of an Eligible Company who is on assignment to the United States; and (b) who is receiving compensation, including temporary illness pay under Lilly's Illness Pay Program or similar short-term disability program, from an Eligible Company for services rendered as an employee, including a person designated as a fixed duration employee by the Eligible Company;
- an active or retired member of the Lilly Board of Directors;
- a person who is currently receiving or eligible to receive benefits under The Lilly Retirement Plan ("Retirement Plan") as a "Retired Employee". For purposes of these eligibility requirements, "Retired Employee" means an individual receiving or eligible to receive such benefits because of cessation of employment upon the attainment of age fifty-five with at least ten years of service (55 and 10), age sixty-five with at least five years of service (65 and 5) or at least eighty (80) points, as determined by the provisions of the Retirement Plan as amended from time to time, assuming eligibility to participate in that plan;
- a person designated by Lilly as an International Service Employee on assignment outside the United States; or,
- an employee of an Eligible Company who is on approved leave of absence under the Family and Medical Leave Act of 1993, military leave under the Uniformed Services Employment and Reemployment Rights Act, or such other approved leave of absence as may be designated as eligible by Lilly.

INELIGIBLE CONTRIBUTORS

Ineligible contributors include, but are not limited to, the following persons:

- a person who is classified as a special status employee by an Eligible Company because his employment status is temporary, seasonal, or otherwise inconsistent with regular employment status for purposes of the Matching Gifts program, including but not limited to summer students, interns, co-op students, etc.;
- a person who is receiving benefits under The Lilly Extended Disability Plan (or substantially similar long-term disability benefit sponsored by an Eligible Company);

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- a person who is a "leased employee" within the meaning of Section 414(n) of the Internal Revenue Code of 1986, as amended, or whose basic compensation for services on behalf of the Company is not paid directly by the Company;
- any person who is not recorded on the payroll records of an Eligible Company, including any such person who is subsequently reclassified by a court of law or regulatory body as a common law employee of the Company. Consistent with the foregoing, and for purposes of clarification only, the term employee or Eligible Employee does not include any individual who performs services for the Company as an independent contractor or under any other non-employee classification; or,
- any other category of employees designated by the Foundation in its discretion.

ELIGIBLE CHARITABLE ORGANIZATIONS

Eligible charitable organizations ("Eligible Recipients") are the educational institutions, cultural organizations and health and environmental organizations defined below that are U.S.-based, tax-exempt public charities under Code sections 501(c)(3) and 170(b)(1)(A), 509(a)(1), 509(a)(2) or 509(a)(3), excepting 509(a)(3) Type III non-functionally integrated organizations, of the U.S. Internal Revenue Code and are not terrorist organizations under Code section 501(p)(2).

An organization organized in a U.S. possession or territory (including Puerto Rico, Republic of Panama, the U.S. Virgin Islands, Guam, Northern Mariana Islands or American Samoa) is not considered "U.S. based."

Eligible charitable organizations must also be in existence as a tax-exempt public charity for at least two years; governed by an independent board of directors, trustees or governors; and should be self-sustaining.

ELIGIBLE EDUCATIONAL ORGANIZATIONS

Eligible educational organizations are those entities organized primarily for educational purposes (K and higher) or those entities organized primarily to support educational organizations. For an organization to be eligible to receive matching gift funding, the educational work must take place in the United States. Organizations that have some educational component do not qualify as eligible educational organizations.

Contributions will be matched if the contribution will be used for the following purposes:

- General scholarship funds;
- General operational funds; and,
- Capital campaigns and building funds.

Ineligible uses include:

- Athletic programs, scholarships or facilities;

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- Payments to extracurricular organizations related to athletics, PTA, PTO, fraternities, sororities, booster clubs, honor societies, campus organizations, alumni foundations and any other supporting organizations;
- Outbound or seasonal educational enrichment programs;
- Contributions made to state scholarship grant or school tuition organizations or for the purpose of additional public school tax credits;
- Tuition, tithing or payments in lieu of tuition or other student fees or expenses;
- Scholarships or financial aid that directly benefits specific, known individuals.

ELIGIBLE CULTURAL ORGANIZATIONS

Eligible cultural organizations include visual or performing arts and public information dissemination organizations. Examples include museums, art councils, botanical or zoological societies, public broadcasting systems, public libraries, symphony orchestras, historical associations, and performing arts companies.

Contributions will not be matched if used for programs or works with obscene or pornographic content, whether visual, audio, or otherwise; programs or works that promote or denigrate one or more religions or religious icons; and certain politically-based programs, whether visual, audio, or otherwise.

ELIGIBLE HEALTH ORGANIZATIONS

The Lilly Foundation specifically matches U.S.-based nonprofit 501(c)3 health organizations that meet the following criteria:

- National in scope;
- Closely aligned with Lilly's therapeutic areas of interest; and,
- Able to demonstrate significant interest for support from a large population of Lilly employees.

Additional factors that are taken into consideration include long-term strategic investment, overall budgetary restrictions for the Lilly U.S. Matching Gifts Program as well as the number of organizations already approved in each therapeutic area.

When taking all of these eligibility qualifications into account, the threshold for approving new healthcare organizations is quite high, effectively limiting the total number of worthy charities that are ultimately approved for participation.

The following is the exclusive list of eligible health organizations:

- ALS Association
- Alzheimer's Disease and Related Disorders Association, Inc.
- American Cancer Society
- American Diabetes Association
- American Foundation for Suicide Prevention
- American Heart Association
- American Lung Association
- American National Red Cross
- Anxiety Disorders Association of America

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- Arthritis Foundation
- Be The Match Foundation
- Cancer Support Community
- Damon Runyon Cancer Research Foundation
- Depression and Bipolar Support Alliance
- Diabetes Youth Foundation of Indiana
- Gleaners Food Bank of Indiana
- Golden Harvest Food Bank (Georgia)
- Hancock County Food Bank (Indiana)
- Heifer International
- Indy Public Safety Foundation
- Juvenile Diabetes Research Foundation International
- Leukemia & Lymphoma Society
- Lung Cancer Alliance
- LUNgevity Foundation
- Lupus Foundation of America
- Make A Wish Foundation
- Mental Health America
- National Alliance for Mental Illness (NAMI)
- National Alliance for Research on Schizophrenia and Depression (NARSAD)
- National Multiple Sclerosis Society
- National Osteoporosis Foundation
- National Psoriasis Foundation
- Outrun The Sun, Inc.
- Pancreatic Cancer Action Network
- Parkinson Disease Foundation
- Partners in Health
- Pet Partners
- St. Baldricks Foundation
- Susan G. Komen Breast Cancer Foundation
- The V Foundation
- Timmy Global Health
- World Federation of Mental Health

Ineligible organizations include hospitals, clinics and their supporting organizations. Donations will not be matched if the contribution is used to pay for individual medical treatment or for purposes that do not further the general operations of the health organization.

ELIGIBLE ENVIRONMENTAL ORGANIZATIONS

Lilly is committed to environmental sustainability. Recognizing the link between a healthy natural environment and human health, the Lilly Foundation will, on a highly selective basis, approve organizations that have a positive impact on the environment and enjoy broad support among Lilly employees.

At this time, the Lilly Foundation has approved The Nature Conservancy. Please note that the Lilly Foundation will not accept any unsolicited requests for organizations to be added to this list.

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MATCH LIMITATIONS

The match limitations for active Lilly employees and board members are:

- \$25 minimum contribution for each match;
- \$30,000 total contribution(s) per year.

The match limitations for retired Lilly employees, board members and affiliate employees who are U.S. citizens are:

- \$25 minimum contribution for each match;
- \$7,500 total contribution(s) per year.

GENERAL INELIGIBLE CONTRIBUTIONS

Ineligible contributions also include any of the following:

- Contributions from community trusts or similar organizations including charitable remainder trusts, donor advised funds, and family foundations;
- Contributions made by an Eligible Contributor in exchange for an equivalent benefit, e.g., tickets, discounts, auction items, memberships, meals, or dues;
- Contributions made to community foundations;
- Bequests;
- Pledges;
- In-kind gifts of real or personal property; life income trust arrangements or life income plan gifts;
- Insurance premiums or proceeds;
- Community fundraisers (raise money by soliciting sponsors);
- Cumulative gifts from several individuals reported as one contribution by an Eligible Contributor; and,
- Cumulative gifts reported as one contribution by an Eligible Contributor to the same charitable organization.

PARTICIPATION

Contributors may request matching gifts through a quick, user-friendly, online request process at the Matching Gifts Program web site:

Lilly Active Employees: <http://www.cybergrants.lilly.com>

Lilly Retirees and Board Members: <http://www.cybergrants.com/lillymg>

As of June 2015, paper matching gift forms are no longer accepted. All requests for a matching gift must be submitted online through the appropriated URL listed above. Donors can contact the contact the customer service support team at lillysupport@cybergrants.com or toll-free at (877) 369-0733 for more information.

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Following the receipt of the match request, the Matching Gifts Program administrator will contact the organization to verify receipt of the gift.

GENERAL INELIGIBLE ORGANIZATIONS AND PURPOSES

Ineligible Organizations and Purposes also include any of the following:

- Organizations or programs that promote hate, discrimination, or engage in illegal activities;
- Contributions made for primarily political purposes or for the purpose of attempting to influence legislation;
- Contributions made primarily for religious purposes; and,
- Contributions used to promote obscene or pornographic work, whether visual, audio, or otherwise.

OTHER GENERAL REQUIREMENTS

The Lilly Foundation will not initiate the Program. An Eligible Contributor must make a contribution to an Eligible Recipient for an eligible purpose before the Lilly Foundation will match such gift. A contribution must be in the form of check, credit card, or marketable securities (with an established market value determined by the average price on the day the contribution is made). The Lilly Foundation will not consider match requests for contributions that are more than six-months (180 days) old.

For additional information regarding funding eligibility, please review the Eli Lilly and Company Foundation Matching Gifts Program's Frequently Asked Questions ([FAQs](#)) located on the program's website.

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