

MATCHING GIFT PROGRAM Guidelines



The Lubrizol Foundation was established in 1952 to make gifts to educational institutions and other non-profit charitable organizations on behalf of The Lubrizol Corporation. The Foundation maintains a Matching Gift Program to encourage employee participation. The Foundation matches employee gifts to educational institutions and other charitable organizations, dollar-for-dollar, up to **\$5,000** per employee and **\$2,500** per retiree annually, with a maximum of **five (5)** gifts matched per year. The person making the gift and the institution or organization receiving the gift must both be eligible and the gift must meet certain requirements. The minimum charitable gift eligible for matching is **\$100**.

Eligible Contribution Choices

(\$100 minimum per gift): Contributions must be made in the form of cash, check, credit card or securities having a quoted market value. Securities are valued at the closing market price on the date of your gift. Your gift must be made from your personal resources.

Eligible Participants

To be eligible, the donor must be a regular, full-time or part-time employee of Lubrizol or its wholly-owned subsidiaries, a retiree of such companies or a non-employee director of Lubrizol.

Contribution Limits

- Five gifts per year
- Up to \$5,000 per year per employee or director
- Up to \$2,500 per year per retiree

Eligible Recipient Organizations

- Nonprofit organizations recognized by the U.S. Internal Revenue Service both as tax-exempt under Section 501(c)(3) of the Internal Revenue Code and as public charities.
- Governmental entities such as public libraries, publicly owned and operated museums, municipal zoos, public schools, state colleges and universities and community colleges.

Limitations on Matching

- The Lubrizol Foundation will not provide financial support to any of the following entities: Churches, synagogues, mosques and other houses of worship. Note: The Foundation will consider matching gifts to programs operated by faith-based organizations if those programs (a) are open to all individuals in the community regardless of religious belief; (b) serve a secular purpose, such as a food pantry or a homeless shelter; and (c) do not require participants to join in religious worship as a condition of receiving the services that the charity offers.
- The Lubrizol Foundation will not match gifts that directly benefit the donor, immediate family members or other person designated by a donor, including contributions made in the form of: tickets for athletic, cultural and other benefit events; subscription fees; membership dues; multiyear commitments; deferred contributions; group contributions; payments in lieu of tuition, books or student fees; pledges, unless paid in full during a single calendar year (please note the January 30 completion date when making this kind of gift); charity benefit auction purchases, charity golf tournament registrations, or similar sports benefit events.
- Gifts for extracurricular activities, including athletics do not qualify.
- Gifts to United Way are not matched, since The Foundation makes direct, major grants to such campaigns in principal Lubrizol communities.

Deadline: Completed applications must be received by the Foundation no later than January 30 of the following year.