McDonald’s Employee Matching Gifts Policy – effective January 1, 2012

McDonald’s has a long and proud tradition of giving back to the communities where we live and do business. One example is the McDonald’s Employee Matching Gifts Program (the “Program”). The Program is designed to encourage employee charitable giving and gives employees the opportunity to double the impact of a charitable donation in support of certain not-for-profit organizations. Employees contribute to a qualified educational, civil, cultural, health or youth organization and McDonald’s matches it – dollar for dollar – under the following guidelines.

The McDonald’s Employee Matching Gifts Policy (the “Gifts Policy”) has been established to identify the parameters under which the Company will match charitable donations made by employees. The terms and procedures outlined in the Gifts Policy are intended to ensure that each matching donation made by McDonald’s will be consistent with our Values and our Brand image.

Donation Limits

The minimum donation matched is $50. The maximum matched per calendar year is $5,000 per employee (non-officers) and $10,000 per employee at the level of Vice President and above. The maximum donation limit is based on the calendar year in which the donation is submitted for matching, not based on the date the donation was made by the employee. For purposes of this Policy, the donation must be made by an individual employee and must be made by cash, check, or credit card. Donations in the form of stock, other equity, or “in-kind” donations will not be matched.

Eligible Employees

- All full-time corporate and U.S. staff employees regularly scheduled to work at least 35 hours per week
- All part-time corporate and U.S. staff employees regularly scheduled to work at least 20 hours per week
- All U.S. salaried McOpCo restaurant management, certified swing or primary maintenance employees regularly schedule to work at least 35 hours per week

Matching Gift Eligibility Requirements

To be considered for a McDonald’s matching gift, the organization:

- Must be located in the United States;
• Must be tax-exempt under Section 501 (c) (3) of the Internal Revenue Code in the categories of education, arts and culture, health and medical research, youth and civic and social agencies;
• Must not address issues, or support others that address issues, by means of adversarial or confrontational tactics;
• Must not be listed on any U.S. Governmental Watch List such as, but not limited to, the Office of Foreign Asset Control (“OFAC”) or Specially Designated Nationals List (“SDN”).

Religious Organizations

Employee donations made to religious organizations including, but not limited to, churches, synagogues or mosques to promote a particular faith or creed are not eligible for a McDonald’s match.

However, donations made to support a program operated by a religious organization that provides services to all participants regardless of the recipient’s faith or creed and which do not require that a participant engage in mandatory religious activities are eligible for a McDonald’s match. Examples of these programs include, but are not limited to, the Salvation Army, World Vision, or local food pantry or homeless shelter run by a religious organization that provides services to a cross-section of the community regardless of the individual’s beliefs.

Donations made to an accredited primary and/or secondary educational institution that is operated by a religious organization will be subject to the criteria as defined below.

Educational Organizations

Generally, employee donations made to accredited primary and secondary educational institutions that meet the other requirements of the Gifts Policy are eligible for a McDonald’s match. Donations made to non-scholastic programs/organizations within an educational institution (such as athletics, arts or booster programs) are not eligible for matching funds regardless of the program or organization’s tax exempt status.

Employee donations made to an accredited primary and/or secondary educational institution that is operated by a religious organization and meet the other requirements of the Gifts Policy are eligible for a McDonald’s match as long as the donation is not made in lieu of payment for tuition or other required fees payable to the institution.
**Political and other Social Advocacy Donations**

Political and other social advocacy donations are not eligible for a McDonald’s match. Such ineligible donations, include, but are not limited to, donations made to:

- political parties, political action committees (PACs) or other political organizations
- support the election or re-election of candidates for public office
- support political advertisements or communications
- support any federal, state or local ballot initiative
- social advocacy organizations or causes

**Other Ineligible Donations**

The following donations are not eligible for a McDonald’s matching gift:

- Payments for admission tickets, sponsorships, raffles, dues and subscriptions
- Donations made in lieu of payment for tuition, medical or other personal or business services
- Donations to fundraisers that benefit an individual or individual family
- Donations made by a group of employees and/or other persons, represented as one gift by the employee (such as walk-a-thons)
- Donations that either alone or with a McDonald’s matching gift, result in the employee or a specified individual, receiving substantial benefits
- Donations to any organization which discriminates with respect to membership in the organization and/or in the provision of services or use of facilities.
- Donations made to an organization that disparages or otherwise runs contrary to the McDonald’s brand image

**Donation Verification Process**

All matching gift requests must be submitted on-line by the employee via Access McD. The submission process will require the employee and recipient organization to verify that the donation adheres to the Gifts Policy. Receipts for employee donations of $250 or more must be uploaded by the employee during the submission process.

Employees have no more than six months from the date of their donation to submit the on-line matching gift request. Once submitted, the employee will receive a notification of a pending matching gift request which the employee must forward to the recipient organization. The recipient organization has no more than three months from the time the employee submits the matching gift request to verify that the organization and the pending matching gift adhere to the Gifts Policy. The recipient organization will perform all verification through the on-line system.
Audit Policy

In determining an organization’s eligibility to receive a matching gift, McDonald’s will independently verify that the recipient has appropriate U.S. tax identification information and is not listed on U.S. Terrorist Watch Lists. McDonald's reserves the right to review any information submitted by the employee and the recipient organization under the terms of the Gifts Policy. The Company may, from time to time, seek return of a matching gift from an organization (and deny the organization future matching gift consideration) if it determines that the McDonald’s matching gift or other support of the organization could be perceived to be contrary to McDonald’s Values.

I ACCEPT                                      I DO NOT ACCEPT

For additional assistance, please call (855) 304 0035 or email mcdonaldssupport@cybergrants.com