



**Policy:** Matching Gifts Program

**Date:** March 18, 2011

**Version:** 1

### **I. Eligible Donors**

Participation in the Master Halco Matching Gifts Program is open to all active, regular full-time associates.

### **II. Eligible Gifts**

Gifts must be personal contributions (not pledges) made directly to an eligible organization in cash or by credit card.

### **III. Matching**

Each gift must be a minimum of twenty-five dollars (\$25) in order to be matched. If an associate contributes to several organizations, gifts will be matched in the order received, up to the annual limit of one hundred dollars (\$100) per associate.

### **IV. Eligible Organizations**

Non-profit organizations eligible for matching gifts must be recognized as tax-exempt by the United States Internal Revenue Service—Section 501(c)(3) of the Internal Revenue Code and must not be a private foundation.

Eligible organizations include:

- Accredited educational institutions (Education)
- Non-profit, voluntary hospitals accredited by the Joint Commission on Accreditation of Hospitals/Healthcare Organizations (Community)
- Organizations whose primary focus is the delivery of healthcare, i.e. visiting nurses, or to undertake research (Community, Medical Research)
- Cultural organizations—tax-exempt public broadcasting stations, performing arts groups, symphony orchestras, opera companies, zoos/arborescences, museums (Community, Arts)

### **V. Not Eligible**

- Religious organizations unless they furnish basic human services benefiting the general public
- Political or fraternal organizations
- Education institutions for non-academic purposes, such as athletics, recreational activities, fraternities, sororities or clubs
- Gifts in lieu of tuition, subscription fees, membership dues or other personal financial obligations
- Bequests, memorials
- Professional associations, federal campaigns (including The United Way)

### **VI. Payment**

Matches are paid as they are received.