

## Nasdaq Employee Donation Matching Program

The Nasdaq corporate donation matching program recognizes the interest of our employees to contribute to qualifying charitable organizations and rewards their effort in doing so. This program effectively doubles the impact of all employee cash contributions to charitable organizations, which enables our families, fellow citizens, communities, and resources to thrive. Nasdaq is proud to partner with our engaged employees to make the world a better place.

For 2016, this program is open to U.S. -based full-time employees only.

- \* Employee cash donations are matched by Nasdaq, dollar-for-dollar (1:1)
- \* Minimum donation: \$25
- \* Per-employee annual matching limit: \$1000
- \* Employees may donate to multiple organizations
- \* Nasdaq will only match up to the first \$1000 total per year
- \* Employees must submit their match requests before calendar year-end
- \* Employees retain the tax-deductible benefit of their original donation
- \* Nasdaq retains the tax-deductible benefit of its matching donation

## Organizational Eligibility

To be eligible, all chosen organizations must be recognized by the Internal Revenue Service (IRS) as tax-exempt and designated as a public charity under section 501(c)(3) of the IRS Code, or as an instrumentality of a federal, state or local government as provided by Section 170(c)(1) of the Code. The organization must have no political affiliation and must be open to full nondiscriminatory participation.

These organizational types are generally eligible for corporate donation matching:

- \* Educational institutions
- \* Civic, arts, and cultural groups
- \* Health and human service advocates
- \* Environmental organizations

These organizational types, however, are generally ineligible for corporate donation matching:

- \* Organizations led, managed, or benefitted by a Nasdaq employee
- \* Religious organizations, except when the activities being sponsored by a religious organization are nonsectarian (homeless shelters)
- \* Charitable organizations classified as private foundations
- \* Service clubs, social groups, fraternal and labor organizations, political organizations and lobbying groups
- \* Business or industry associations
- \* Government agencies

## Donation Eligibility

Certain employee donations, while legitimate, are not eligible for corporate matching. These donations may include the following:

- \* Contributions which result in you or a family member receiving a benefit (auction items, event tickets, memberships)

- \* Pledges, tuition, or tithes to a house of worship (churches, synagogues)
- \* Contributions to religious programs or organizations whose principal purpose is propagating a particular religious faith, creed, or doctrine (missions, religious orders)
- \* Dues and subscription fees
- \* Gifts to fraternities, sororities, their affiliated foundations, political organizations, lobbying groups or individuals
- \* Gifts to Donor Advised Funds or Family Foundations
- \* Grouped and pooled donations (contributions made by a group of employees or other persons and claimed as a single donor gift)
- \* Contributions to an established community foundation, charitable gift or family fund, or contributions to create one
- \* Deferred gifts (annuities, charitable remainder trusts, bequests)
- \* Tuition, fees, loan repayments, or payments in lieu of tuition
- \* Travel or other gifts in kind