

Nissan Gift Matching Program Guidelines

HOW DOES THE PROGRAM WORK?

All active, full-time U.S. employees of Nissan North America (NNA):

Nissan Americas locations NNA-HQ

NNA Nissan and Infiniti Regional Offices

Nissan Design Americas

Nissan Motor Acceptance Corporation

may participate in the Gift Matching Program. Nissan will match \$1 for every \$1 of qualifying contributions up to \$2,000 per fiscal year per employee; the minimum contribution is \$25.

ELIGIBLE ORGANIZATIONS:

For more than 30 years, Nissan has supported numerous charitable groups throughout the United States and continues to provide hope to a wide variety of organizations.

Nissan provides matching funds to qualifying organizations for monetary gifts made by active, full-time Nissan employees. Qualifying organizations include public or private colleges, universities, graduate schools and other institutions of higher learning. To qualify for matching gift funds, the educational institution must be listed in Barron's Profile of American Colleges. Public or private elementary schools, junior high and high schools are also eligible. Schools operated primarily for a religious purpose, such as Sunday schools, Hebrew schools or Bible schools, are not eligible.

This program also includes organizations that are tax exempt under Section 501 (c)(3) of the Internal Revenue Code and that are supported by the general public for purposes of social welfare or for promotion of culture, education, the arts, health or physical fitness. Qualifying organizations of this type include charities, social welfare organizations, museums, public libraries, performing arts organizations, amateur athletic organizations, and accredited hospitals.

EXCEPTIONS AND RESTRICTIONS:

The following contributions are not eligible under the Nissan Gift Matching Program:

1. Churches, religious or denominational groups and programs operating primarily to promote religion or religious education do not qualify for matching funds. (Non-religious programs produced for the welfare of the general public may be eligible for matching funds despite their sponsorship by a religious organization.)
2. Political contributions to a candidate for public office. Political action committees ("PACs"), lobbying organizations or other groups seeking to influence, promote, or initiate government legislation do not qualify for matching funds.
3. Contributions to federated funds (e.g., United Way).

4. Fraternal, social, political, union or veteran groups such as Rotary, Kiwanis, Veterans of Foreign Wars, Lions and Shriners.
5. Bequests, insurance premiums, tuition fees, class dues, alumni fees and all other payments that are not direct gifts do not qualify. Payments made to secure a direct benefit for an employee, or for his or her family, do not qualify. Payments made by employees to qualifying organizations for the purpose of purchasing premiums, goods or tickets to events also are not eligible. Any donations used for unrelated business income (UBI) purposes are not included in the Gift Matching Program as they are non-charity activities. UBI is not tax deductible.

ADMINISTRATION:

The Gift Matching Program is administered by NNA Corporate Social Responsibility. The company maintains the right to amend or terminate this program at any time. In the case of termination of this program, any gifts made prior to the date of termination will be matched under the terms of this program. All gifts must be made using cash, a personal check, cashier's check or credit card. Pledges for future contributions are not eligible. Nissan will match employee contributions until the program's designated funds are exhausted.

HOW DO I PARTICIPATE?

Employees complete Section I of the Gift Matching Authorization Form and mail it along with the contribution to the tax-exempt organization. An organization official will complete Section II of the form and return it to:

Nissan Gift Matching Program
P.O. Box 685001
Franklin, TN 37068
Mailstop A5J

Nissan will then send a matching contribution. When the gift is matched, the employee will receive a confirmation from Nissan. Incomplete or illegible forms will not be processed.

All processing is done on a quarterly basis. After verifying eligibility, the form will be processed and a check will be sent directly to the organization at the end of that payment cycle.

DISBURSEMENT SCHEDULE:

Forms received in April - June will be paid in July
Forms received in July - September will be paid in October
Forms received in October - December will be paid in January
Forms received in January - March will be paid on March 31