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Welcome Guest March 2, 2015

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To encourage and support the generosity of employees, Nokia is proud to offer **Nice** (Nokia initiative for charitable employees) formerly known as the Employee Matching Gifts Program. Through this program, an employee may request a corporate match from Nokia following their act of giving a personal donation to eligible nonprofit organizations.

Employee Community Involvement provides Nokia with an enduring, positive legacy in North America, delivering social projects of genuine value for communities, our Nokia operations and the Nokia brand. By highlighting Nokia's role in social development, community involvement reflects Nokia's values and its "very human" approach in different locations throughout North America.

Eligible Participants

Active full-time employees of Nokia are eligible to participate in the Nokia Matching Gifts Program.

Eligible Organizations

Nonprofit organizations located in the United States or one of its possessions and recognized by the Internal Revenue Service as tax-exempt and designated 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.

Eligible organizations include, but are not limited to: colleges and universities, private and public elementary and secondary schools, arts and culture organizations, health and human services agencies, civic organizations, and environmental organizations.

What Contributions are Eligible?

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- Must be a donation, from the donor's personal funds, which has been paid directly to an approved organization
- The minimum gift eligible for matching is \$20
- The maximum amount matched per employee per calendar year is \$5,000. If the donor makes several contributions, gifts will be matched in the order received, up to the maximum annual donor limit for the calendar year
- The donor's limit is based on the date of the gift
- Gifts must be in the form of cheque or credit card
- You may be asked to provide proof of your contribution in the form of a cancelled cheque, bank statement, or credit card statement

What Gifts are Not Eligible for Matching?

- Gifts made by or through Community Trusts or similar organizations, including Charitable Remainder Trusts, Donor Advised Funds, or Family Foundations
- Gifts made in lieu of tuition payment for services
- Subscription, membership or any other fees for which benefits are received
- Dues to alumni(ae) or similar groups
- Gifts or payments for primarily political or religious purposes, unless specified for a community outreach program, such as a soup kitchen or homeless shelter
- Insurance premiums
- Bequests or life income trust arrangements
- Gifts of real or personal property
- Fundraising
- Cumulative gifts from several individuals reported as one contribution

How Does the Program Work?

Employees may request matching gifts through the Nice website or a paper-form process. The paper based process is as follows:

Employee Instructions

- Employee completes Part 1 of the form
- Employee mails the completed form and any other necessary documentation to the organization

Organization Instructions

- The organization completes Part 2 of the form, verifying that the gift was received
- The form must be signed by an authorized officer of the organization
- The organization mails the completed form to the Nokia Matching Gifts Program at P.O. Box 7109, Princeton, NJ 08543- 7109

All eligible requests are processed on the following quarterly schedule:

Received By: 4/1 7/1 10/1 12/1

Processed By: 4/30/7/31 10/31/12/31

Matching Gifts must be requested within three months of the gift date. Requests received after that time will not be honored. Receipt of gift will be verified by the organization. Nokia grants are designated for unrestricted support.

Tax questions?

We suggest that you visit the IRS website <http://www.irs.gov/publications/p526/index.html> or consult Tax professional regarding TAX treatment of your donation.

The website contains program related information such as Guidelines, FAQs, as well as the ability to view their personal giving history and search for charitable organizations.

If you have any questions, please contact the Nokia Matching Gifts Program via email at nokia@easymatch.com or phone at 1-866-604-5483.

Administrative Conditions

Nokia reserves the right to interpret, apply, amend or revoke the program and/or the guidelines at any time without prior notice. The policies and procedures described above are not conditions of employment nor are they intended to create or constitute a contract between Nokia and any one or all of its employees.

Organizations approved in the past may not qualify for the **Nice** Program in subsequent years if new information is received regarding the loss of their tax status or change in their mission or their programs that indicate the organization now falls outside of the Nokia Matching Gift Program guidelines. However, absent such new information, previously approved organizations are likely to be approved.