

## **Pfizer Foundation Matching Gifts Program Frequently Asked Questions**

The Pfizer Foundation Matching Gifts program matches U.S. based colleague donations dollar for dollar to any eligible 501(c)(3) tax-exempt organization that meet program criteria, effectively doubling a colleagues' contribution. The program is voluntary, designed to provide participants with an incentive to make periodic contributions benefiting eligible organizations that are important to them.

Effective January 2020, the Pfizer Foundation will match donations up to \$20,000 annually inclusive of any donations made during the Annual Giving campaign. Credit card fees are waived.

### **Colleague Eligibility and Match Limits**

#### **Who is eligible to participate in the Pfizer Foundation Matching Gift Program?**

All regular, full- or part-time U.S. and Puerto Rico-based colleagues are eligible. Retirees are also eligible to participate through December 2020. Retirees must be retiree medical eligible to participate. Temporary colleagues, interns, spouses and contractors are not eligible for the program.

#### **How much will Pfizer Foundation match per year?**

The Pfizer Foundation will provide a maximum of \$20,000 per colleague per calendar year, inclusive of any donations made during the Annual Giving campaign. Donations are matched on a 1:1 basis. The minimum eligible gift is \$25. Eligible retirees are matched at 50 percent up to \$5,000 through December 2020.

#### **How is the annual donor limit determined?**

The annual donor limit is determined by the actual date of the donor's contribution to the recipient organization. For example, if a colleague makes an offline donation of \$5,000 on Dec 31, 2019 and requests a match online in February 2020, the matching gift award, if approved, will be "credited" to the donor's 2019 limit.

#### **Who is responsible for the Matching Gifts Program guidelines?**

The guidelines for the Program are established by the Pfizer Foundation officers and approved by the Pfizer Foundation Board. Guidelines are reviewed on an annual basis.

### **Organization Eligibility**

#### **What types of organizations are eligible to receive a match through the Pfizer Foundation Matching Gifts Program?**

Nonprofit organizations located in the United States and Puerto Rico and recognized by the Internal Revenue Service as tax-exempt and designated a public charity under Section 501(c)(3) of the Internal Revenue Code (the "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, civic, arts and culture, health and human service agencies and environmental organizations.

#### **What is a 501(c)(3)?**

501(c)(3) is the section of the Internal Revenue Code which establishes the criteria for tax exempt charitable organizations. An organization must have 501(c)(3) status (i.e., must be tax exempt) to receive matching

funds. Note that not all 501(c)(3) organizations qualify for the Program; only 501(c)(3) organizations that also are classified as “public charities” are eligible.

**Are all 501(c)(3) organizations eligible for a matched by the Pfizer Foundation?**

Not necessarily. Even if an organization is an eligible 501c3, certain types of donations are not. Types of donations that are not eligible for matching include:

- Gifts made to Charitable Remainder Trusts, Donor Advised Funds or Family Foundations.
- Gifts to houses of worship (e.g. churches, temples, synagogues, mosques) or organizations whose primary mission is religious in nature.
- Gifts made in lieu of payment for services (e.g., tuition payments) or other fees for service.
- Gifts to organizations that discriminate on the basis of race, color, ethnicity, creed, ancestry, religion, gender, sexual orientation, age, gender identity or gender expression, national origin, marital status, pregnancy, childbirth or related medical condition, genetic information, military service, medical condition (as defined by state or local law), the presence of a mental or physical disability, veteran status or other characteristics protected by applicable laws.
- Membership fees for which benefits are received.
- Dues to alumni (ae) or similar groups.
- Gifts or payments for primarily political or religious purposes.
- Subscription fees for publications.
- Insurance premium payments.
- Bequests or life income trust arrangements.
- Gifts of real or personal property.
- Pooled gifts from several individuals reported as one contribution.
- Gifts made by spouses or surviving spouses.
- Tickets for benefit dinners or events.
- Payments to satisfy legal obligations.
- In-kind services, materials, supplies or pledges.
- Gifts made to anti-business organizations.

**Does the Pfizer Foundation match donations to religious organizations?**

The Pfizer Foundation Matching Gifts Program does not match contributions to religious organizations, meaning houses of worship (e.g. churches, temples, synagogues, mosques). However, donations may be eligible for a match if the programs operated by an independent faith-based social service organization that meets the following criteria:

- The organization has a 501(c)(3) determination letter from the IRS; and
- The gift is designated to a particular program that is available and open to all individuals in the community;
- The program is for non-religious purposes (such as a food pantry or domestic abuse shelter) and
- The organization does not use the program to promote any religion.

**Is a soup kitchen operated by a local church eligible for a match?**

No. The soup kitchen must maintain a separate 501(c)(3) determination letter from the IRS to be eligible for a match. It cannot use the determination letter from the church.

**Can colleagues donate money to organizations located outside the United States?**

Organizations must be U.S. or Puerto Rico-based, but may serve needs worldwide.

**How does an organization update its contact information on the YourCause online platform?**

Organizations can update their contact information through the YourCause NPO Portal at [npo.yourcause.com](http://npo.yourcause.com).

**How will a non-profit organization know who sent them a donation?**

Donation checks include instruction for the organization to login to the YourCause NPO Portal in order to view all donor details for a specific check.

**Pfizer Foundation Matching Gift Request: Submission Process, Disbursement and Deadlines**

**How do colleagues submit an online matching gift request?**

- To make a donation and request a match online in one easy step: <https://pfizer.yourcause.com/> and click “donate now” and find the nonprofit you would like to make a donation to. Continue the donation process and be sure to request a match for the donation. Credit card statements will reflect “YourCause” for the charge. Note that the credit card fee is waived; this means that 100% of the donation and match goes to the non-profit organization.
- To request a match online for a donation made offline: <https://pfizer.yourcause.com/> and click “donate now” and find the nonprofit you made the donation to. To continue the donation process, click “log an offline donation.” As part of the request process, an acknowledgment form from the recipient organization must be uploaded to complete the match request. More information on this process can be found in the User Guides, located on the Community homepage.

**Can colleagues submit a donation and match request using a paper form?**

No. Effective January 2019, all match requests must be made online.

**When and why do colleagues have to upload a receipt to request a matching gift?**

Colleagues who make a donation offline must upload the receipt/acknowledgement letter to complete the match request.

**What happens if a colleague does not have receipt of a donation made to an organization?**

If a colleague does not have a receipt of a donation, the colleague must contact the organization and request an acknowledgement letter.

**When will the organization receive the Pfizer Foundation match?**

Matching gift requests are processed daily and disbursed on a monthly basis to recipient organizations on the 15<sup>th</sup> of each month.

**How long do colleagues have to request a match to a donation that has been made by check, credit card or stock?**

All matching gift requests should be made immediately after a donation has been made.

**Is there a deadline to submit a match request?**

The deadline for colleagues to submit a match request is March 1<sup>st</sup> of the year following the donation. For example, if a colleague makes a donation in 2019, colleague must submit an online match request by March 1, 2020.

**Why is it necessary to provide the exact date of a colleagues’ donation?**

The Pfizer Foundation requires the exact date of the donation in order to determine if the donation is eligible

to be matched. The Pfizer Foundation's policy does not match donations that are more than a year old.

**How do colleagues determine the tax deductible portion of a donation?**

If a donor does not receive any goods or services in exchange for a donation, the donation is considered 100 percent tax deductible and is eligible for a 100 percent match. Alternatively, if a donor receives goods or services in exchange for a donation, all or a portion of that donation may not be tax deductible. Examples include dinner sponsorships, tickets, golf tournament events/dinners, etc. If there is any uncertainty, the recipient organization can provide details on what portion of the gift is considered tax deductible.

**Donor Advised Funds**

**What is a Donor Advised Fund?**

A donor advised fund (DAF) is a charitable giving vehicle that allows an individual to make an irrevocable, tax-deductible contribution of personal assets to establish a donor advised fund account at a 501(c)(3) entity (e.g., Fidelity Charitable, a community foundation, etc.). At any time thereafter, the individual may recommend grant distributions from that account to qualified charitable organizations.

**Does the Pfizer Foundation match donations made from donor advised funds, family foundations or charitable gift trust?**

Yes, the Pfizer Foundation matches donations from donor advised funds, private foundations and charitable gift trusts to public charities.

**Does the Pfizer Foundation match donations made into donor advised funds?**

No, the Pfizer Foundation does not match donations into donor advised funds. Since January 2004, the Pfizer Foundation has not matched contributions going into donor advised funds (DAFs), as the Foundation does not have any control over the distribution of the funds once contributed to a DAF. The intent of the Matching Gift Program is to encourage direct philanthropy by colleagues and retirees to charities of their choice within the Program's guidelines.

**Customer Service Contact Information**

YourCause is the service provider for the Colleague Community Engagement portfolio. YourCause is responsible to pledge data collection, website support and first-line customer service.

**What are colleague options for additional customer service?**

Colleagues have three options for additional support.

- Email: [pfizer-support@yourcause.com](mailto:pfizer-support@yourcause.com)
- ☎ Phone: (866) 751-6031
- Live Chat is available Monday through Friday, 7:00 a.m. to 7:00 p.m. CT

**For general inquiries about the Matching Gifts Program:** Please email us at [pfizercolleaguecommunityengagement@pfizer.com](mailto:pfizercolleaguecommunityengagement@pfizer.com)

*The Pfizer Foundation is a charitable organization established by Pfizer Inc. It is a separate legal entity from Pfizer Inc with distinct legal restrictions.*