

MATCHING GIFTS PROGRAM PROGRAM GUIDELINES

ABOUT THE RSR PARTNERS MATCHING GIFTS PROGRAM

RSR Partners believes in supporting our employees' acts of giving and the organizations that inspire them by matching dollar-for-dollar up to \$1,000 annually per employee donations made by cash, personal check or credit card to eligible organizations.

RSR Partners Matching Gifts Program is designed to honor the diversity of employee giving at RSR Partners by supporting a broad spectrum of organizations and institutions. RSR Partners will process and match employee gifts to all eligible domestic charitable organizations with a U.S. Department of Treasury 501(c)(3) public charity status and educational institutions. In addition, public libraries and governmental programs will be considered.

Eligible Employees

All RSR Partners employees who have been employed full time for at least 3 months are eligible to participate in the RSR Partners Matching Gifts Program. Interns, temporaries and contractors are not eligible to participate in this program.

Matching Limits

RSR Partners will match up to \$1,000 per calendar year in contributions you make to eligible charitable organizations or educational institutions. RSR Partners will match donations of cash, personal checks or credit cards. Contributions by eligible employees must be made as personal gifts of \$50 or more, and the contributions must be actually paid, not merely pledged before they are matched. Matching gift requests which are less than \$50 will be returned to the employee.

Eligible Organizations and Institutions

Education: Private and public degree-granting colleges and universities, two-year colleges, graduate and professional schools, technical and specialized schools, seminaries and theological schools, publicly and privately supported primary and secondary schools. RSR Partners will also match gifts to tax-exempt alumni funds, foundations, and associations whose exclusive purpose is the support of one of these educational institutions. Parent Teacher Associations (PTA), recognized by the IRS as tax exempt under section 501(c)(3), are also eligible. *Please note: Only charitable contributions to these institutions are eligible for matching gift. Tuition payments cannot be matched through this program. The Matching Gift Program will verify with the institution that your donation was not for tuition purposes.*

Arts: Non-profit arts/cultural organizations primarily focused on activities that are open to and operated for the benefit of the general public (for example, museums, libraries and theaters).

Environmental: Non-profit environmental organizations primarily focused on activities that are open to and operated for the benefit of the general public (for example Nature Conservancy and World Wildlife Fund). Environmental organizations that conduct significant lobbying and/or litigation activities are ineligible.

Health and Hospitals: Hospitals: non-profit voluntary hospitals accredited by the Joint Council on Accreditation of Hospitals. Health care services: non-profit organizations whose primary purpose is to provide health care services in

the prevention or treatment of diseases/disorders (for example, community health center, rehabilitation centers, blood banks and hospices).

Medical research: non-profit organizations whose primary purpose is to conduct medical research (for example, the American Cancer Society and American Heart Association).

Human Service: Non-profit organizations that promote or provide a broad range of restorative and preventive, social psychological or employment-related services.

Civic: Non-profit organizations that help individuals and the general public address issues of public concern.

Funding Federations with a 501(c)(3) public charity status, such as United Way, that provides financial support and advocacy for a group of member non-profit organizations are also eligible to receive a matching gift from RSR Partners.

All organizations must be recognized by the Internal Revenue Service as tax-exempt and designated a public charity under Section 501(c)(3) of the Internal Revenue Service Code.

Non-Eligible Organizations and Institutions

RSR Partners does not match gifts to private foundations, charitable gift funds, political organizations, or religious organizations.

- Organizations classified as private foundations by the Internal Revenue Code
- A pledge for payment not yet made
- Deferred gifts (for example, annuities and charitable remainder trusts), bequests, and insurance premiums that name the organization as the beneficiary
- Payments for tuition fees, loan repayments, books or other special fees
- Dues payable to national or local alumni groups
- Athletics (for example, youth or adult athletic programs, scholarships, and community leagues)
- Gifts that benefit a particular student or group of students (such as trips, choirs, bands, tours, and internships)
- Gifts that result in an employee or a family member receiving a benefit (for example, dinner, raffle, sporting event tickets, parking privileges, club dues, memberships and any other direct services)
- Subscription fees for publications
- Student exchange programs, fellowship programs, educational seminars
- Gifts made by spouses of employees, personal or family foundations
- Gifts intended to fulfill a person's pledges or other church related financial commitments
- Gifts to fraternities or sororities
- Gifts made into Donor Advised Funds. The distribution made from those funds in the associate's name to qualified organizations are eligible for matching
- Gifts made jointly by several individuals and pooled
- Political organizations and activities
- Religious organizations (for example, churches and synagogues). Some secular community service programs such as soup kitchens, shelters for the homeless, job banks, food banks and literacy programs are eligible, even when sponsored by religious groups. RSR Partners will only process and match employee gifts to religious organizations when the gift is designated to an ongoing *secular community service program* sponsored by these organizations which is open to all persons and does not propagate a belief in a specific

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faith. These programs must have a formal mission and separate program budget. Further, the benefits of this gift must not be limited exclusively to the organization's members.

DESIGNATING AN RSR PARTNERS MATCHING GIFT

Donor. Your donation can be made with cash, personal check or credit card. Your matching gift request is made by completing the information on the Matching Gift Form and sending it with your donation to the eligible organization.

Organization. Your recipient organization will complete their section of the RSR Partners Matching Gift Form and return it to our office to process the matching gift.

The matching donations are distributed to the organizations on a quarterly basis.

GROUP DONATIONS AND SPECIAL PROGRAMS

Walk-A-Thons and Group Fund-Raisers

If you are a participant in a walk-a-thon, dance-a-thon, bike trek, etc., RSR Partners will match gifts made by *RSR Partners employees only*.

For all other Group Donations including those for disaster relief & response, memorial funds, etc, please send email to the Matching Gifts Program Administrator to ask about the best way to proceed.

FOR MORE INFORMATION

If you have questions about the matching gifts program, please e-mail llattarulo@rsrpartners.com or call 203-618-7000.