

Matching Gifts

The Sallie Mae Fund
Sallie Mae Employee Contribution Program



G u i d e l i n e s

Eligible Organizations

All organizations must be located in the United States or one of its possessions, must be recognized by the Internal Revenue Service (IRS) as tax-exempt under Section 501(c)(3) of the Internal Revenue Code, and classified as a public charity under Section 509 (a) of the Internal Revenue Code, or as an instrumentality of a state or local government as provided by 170(c)(1) of the Code.

Eligible Donors

In order to receive matching contributions, donors must be eligible for Sallie Mae's benefit programs and have at least three months of service. Retirees are not eligible to participate.

Contribution Limits

The Sallie Mae Fund will contribute two dollars for each dollar contributed to an institution of higher education by the employee up to a total Sallie Mae Fund contribution of \$10,000 per year. The Sallie Mae Fund will contribute one dollar for each dollar contributed to a primary or secondary educational institution or a civic community, health or human services organization by the employee up to a total Sallie Mae Fund contribution of \$5,000 per year. The Sallie Mae Fund will contribute one dollar for each dollar contributed to an arts, cultural or environmental organization by the employee up to a total Sallie Mae Fund contribution of \$2,500 per year.

Notwithstanding the above limits per category, aggregate matching contributions by The Sallie Mae Fund are limited to \$10,000 per employee in any single plan (calendar) year. Contributions will be posted against the \$10,000 limit based on the date on which the employee's gift was mailed.

For contributions made in stock, The Sallie Mae Fund will calculate the value of the matching gift based on the closing price of the stock on the date of transfer. The Sallie Mae Fund will match only gifts of stock of publicly traded companies.

Higher Education (Match 2:1)

- Accredited two-year or four-year public or private colleges, universities, graduate or professional schools.
- Higher education scholarship programs managed by a non-profit organization.

Primary and Secondary Education (Match 1:1)

- Pre K-12 public and private schools.
- Pre K-12 scholarship programs.

Health and Human Services Organizations (Match 1:1)

Civic and Community Organizations (Match 1:1)

Arts and Cultural Organizations (Match 1:1)

Environmental Organizations (Match 1:1)

Ineligible Gifts

- Contributions which result in the donor or family member receiving a tangible return including goods or services (e.g. dinner, subscriptions, raffles, prizes, sporting event tickets, participation in golf tournaments, memberships, etc.);
 - Contributions made to fulfill legal obligations of the donor;
 - Contributions made by a spouse or partner;
 - Contributions to religious organizations whose program's principal purpose is to promote a particular faith, creed or doctrine;
 - Payments for tuition, books, student fees;
 - Contributions to political organizations, causes or campaigns;
 - Dues to alumni groups, clubs, fraternities, sororities, etc.;
 - Funds collected from others and submitted by an eligible donor to be matched;
 - Gifts-in-kind, other than securities;
 - Deferred gifts (e.g. annuities, charitable remainder trusts, etc.), bequests and insurance premiums that name the organization as beneficiary; and
 - Any other contribution not permitted by law to be matched.
- The Sallie Mae Fund, in its sole discretion, reserves the right to audit, amend or decide in its sole discretion any questions of eligibility under the Matching Gifts Program.

Administration

- Contributions must be at least \$25.
- Forms must be processed within one year of the date of the gift. After one year, the gift is no longer eligible for matching.
- Matches will be processed and paid quarterly, after receipt of the form from the charity. Completed forms received from the charity will be batched and processed as follows:

Received by:	3/31	6/30	9/30	12/31
Processed by:	4/30	7/31	10/31	1/31

The original signature of the organization's representative must be included on part 2 of the attached form.

For additional information:

Call: 1-877-756-8513 (toll free)

Fax: 1-609-799-8019

E-mail: salliemaeFund@easymatch.com

Matching Gifts

The Sallie Mae Fund
Sallie Mae Employee Contribution Program

The Sallie Mae Fund®

F o r m

Part I - To Be Completed By Donor

Complete Part I and forward to recipient organization.

For questions or additional *Matching Gifts* forms please call 1-877-756-8513 (toll free).

Please indicate your position:

- Employee
- Officer of Sallie Mae
- Director of SLM Corporation



Donor ID Number

Donor Name

Donor Address

City

State

Zip

Daytime Phone

Gift Date

Match Ratio - 2:1, 1:1

(Indicate Match Ratio. See guidelines for matching ratio info)

- Enclosed is my check for \$ _____
- Enclosed is my receipt for an online donation of \$ _____
- Enclosed is my gift of _____ shares of _____ stock
Stock Symbol
- I do not have a receipt. I made a phone donation on _____ for \$ _____
Date

Name of Recipient Organization

City/State of Recipient Organization

Program and/or Employee Designation, if any (e.g. Business School, name of AIDS Ride team member, etc.):

I hereby confirm that I have been an employee of SLM Corporation and/or its subsidiaries ("Sallie Mae") for at least three months and that the above contribution is not for payment of tuition, payment for any services or benefits received or for any other prohibited purpose under the Matching Gifts Program listed on the first page hereof under "Ineligible Gifts." I authorize the recipient organization to report my gift to The Sallie Mae Fund for the purpose of applying for a matching contribution under the Matching Gifts Program.

Employee Signature

Date

Part II - To Be Completed By Recipient Organization

Organization Federal Tax Identification Number

Organization Name

Organization Mailing Address

City

State

Zip

Organization Phone

E-mail Address

Web Site Address

Gift Amount

Tax Deductible Gift Amount

I hereby certify that the gift described above was received and that this organization is recognized by the Internal Revenue Service as tax-exempt under Section 501(c)(3) of the Internal Revenue Code and classified as a public charity under Section 509 (a) of the Internal Revenue Code, or as an instrumentality of a state or local government as provided by 170(c)(1) of the Code. I also certify that the gift was not for payment of tuition, payment for any services or benefits received or for any other prohibited purpose listed on the first page hereof under "Ineligible Gifts." **A receipt, including the amount and date of the contribution is required for all contributions. For gifts made in the form of stock, The Sallie Mae Fund will calculate the value of the match based on the closing price of the stock on the date of transfer.**

Officer's Signature

Officer's Name

Officer's Title

Date

Donor: complete Part I and send to recipient organization. Recipient organization: complete Part II and send completed form with 501(c)(3) certification to:

**The Sallie Mae Fund
Sallie Mae Employee Contribution Program
Matching Gifts
Box 8498
Princeton, NJ 08543-8498**