

The Matching Gift Program:

Matching Gifts are contributions made by Sapient in amounts equal to those made by eligible employees to qualified organizations or institutions. Sapient will match cash contributions, up to \$100 maximum per employee, per fiscal year.

How it Operates:

The employee completes the information on form and sends it with the contribution mails it to the qualified organization or institution.

An officer of the organization or institution completes and signs that section marked "institution" to certify that all requirements of the program have been met. The organization or institution is required to submit its IRS-assigned tax exemption number to verify its non-profit status.

The entire form is then mailed to: Finance Team, Sapient Corporation, One 25 First St., Cambridge, MA 02141. Sapient's matching gift will be sent to the organization or institution upon receipt. The completed form will be returned to the donor upon in which the matching contribution is made.

Institutions or Organizations Eligible for Participation:

All institutions, organizations, associations, and funds must be non-profit, qualified as tax-exempt by the Internal Revenue Service of the U.S. Treasury Department.

Education:

Any primary school, secondary school, college, or university within the U.S., provided that it is accredited by a nationally recognized agency; alumni funds which are an integral part of an eligible educational institution; schools providing special education programs; and associations and funds whose primary goal is financial support of higher education, Massachusetts Institute of Technology, United Negro College Fund, etc. The qualified individual need not have attended the designated institution.

Charitable and Cultural:

If questions occur regarding the eligibility of an institution or organization, it is the responsibility of the employee to provide proof of that eligibility to stated requirements.

Contributions:

Gifts must be contributions made, not merely pledged by the employee, directly to a qualified organization or institution in cash or securities having a quoted market value. Securities will be valued in accordance with IRS regulations.

Sapient will not match:

- Payments for tuition, books or other student fees
- Payments for services for materials received
- Gifts to individuals
- Amounts payable as subscription fees for publications
- Gifts to political organizations or organizations whose primary purpose is political lobbying
- Gifts to churches and other religious organizations and funds
- Insurance premium payments
- Gifts to organizations having illegal or discriminatory practices

Persons Eligible for Participation:

Regular, full-time employees.

Administrative Conditions:

Sapient may suspend, change, or terminate this program at any time. The interpretation, application, and administration of the Matching Gift Program shall be determined by Sapient.

Non-profit charitable and cultural organizations.