

Matching Gifts Program **Guidelines**

DONOR ELIGIBILITY

- Active, full-time, U.S.-based employees of U. S. Steel
- Active members of the U. S. Steel Board of Directors

ORGANIZATION ELIGIBILITY

100% match rate:

Higher Education

Any accredited institution listed in the Higher Education Directory published by Higher Education Publications, Inc.

50% match rate:

Gifts must be made after March 1, 2013 to be eligible for a match.

• Private Secondary Education

Any non-public secondary education institution (grades 9-12) that is recognized by one of the six regional accrediting bodies.

• Special Education

Any non-public special education institution (grades K-12) that is recognized by state certification or one of the six regional accrediting bodies.

Arts & Culture

Eligible organizations include museums, libraries, performing arts organizations (music, theater, dance), cultural arts centers, historical societies, parks, zoos and public broadcasting organizations that are open to and operated for the benefit of the public.

Environment

Eligible organizations include those whose primary focus supports conservation or environmental stewardship and preserving the earth's natural resources.

DISASTER RELIEF

In times of national or international disaster, the Foundation may match gifts at the 50% match rate to the Disaster Relief Fund and/or International Response Fund at the **National American Red Cross** in Washington, D.C. Notification will be posted on the Foundation section of <u>ussteel.com</u> (ussteel.com > About Us > Foundation) when an event is recognized as eligible by U. S. Steel for this type of matching gift and eligibility may extend up to 90 days following the disaster.

Please note that nonprofit organizations eligible under the above categories must be organized and located within the United States or its possessions; be recognized as tax-exempt by the Internal Revenue Service under Section 501(c)(3) of the Internal Revenue Code, or a tax-exempt state instrumentality; and must not be a private foundation. All organizations must also be in compliance with the USA Patriot Act.

CONTRIBUTIONS ELIGIBLE FOR MATCHING

- Contributions must be personal gifts which have been paid, not merely pledged, in support of charitable activities.
- The minimum contribution eligible for matching is \$50.
- The maximum amount matched per donor per calendar year is \$10,000. This amount may be contributed to one or more eligible organizations. The donor's annual limit is based on the date of gift.
- Contributions must be made in advance to the organization in the form of cash, credit card, or securities with a quoted market value.
- The value of securities contributions is based on the last sale price of the securities prior to the date of the gift. The Foundation's determination of the value of securities shall be final and binding.
- The donor may be asked to provide proof of the contribution in the form of a canceled check, bank statement, credit card statement, or a transfer of stock certificate.
- The donor may make an unrestricted contribution or designate a purpose except those defined as ineligible.

CONTRIBUTIONS INELIGIBLE FOR MATCHING

- Pledges for future contributions
- Payment of tuition, books, student or group membership fees
- Payment for which any goods, services or benefits are received
- Payments for sponsorships, event tickets/tables, season subscriptions or auction merchandise
- Designations to scholarship funds, unless the educational institution administers the fund
- Contributions supporting political causes
- Contributions to programs for a religious purpose
- Contributions to the United Way
- · Contributions to a Charitable Gift Fund

U. S. Steel reserves the right, at its sole discretion, to examine and exclude any organizations and gifts as it deems appropriate.

HOW THE PROGRAM WORKS

Once your donation has been made to the organization of your choice, a match may be requested online at the United States Steel Foundation Matching Gifts Program website.

Upon receiving the request, the program administrator will contact the organization to verify receipt of the gift.

Board of Directors*:

First time users, please call Janet Domencic at 412.433.2937 for log in information, then log in to business.uss.com and click the Matching Gifts link.

Non-Represented Employees*:

For website access, please log in to <u>business.uss.com</u> and click the Matching Gifts link.

Represented Employees*:

First time users, please contact the Global Service Desk at 1-800-552-2730. You will be provided with an account to access business.uss.com. Once access is granted, please log in and click the Matching Gifts link.

*A paper form is also available by request at 1-855-547-8405.

Requests are processed on the following quarterly schedule:

Received by:	2/1	5/1	8/1	11/1
Processed by:	2/28	5/31	8/31	11/30

Matches must be requested within <u>one year</u> of the gift date. Requests after that time will not be honored. Also, even if the request is made while the donor is still eligible, it will not be honored if the donor ceases to be eligible (other than due to retirement) prior to payment of the matching gift.

For more information or to view your personal giving history, please visit the program website.

ADMINISTRATIVE CONDITIONS

This program supersedes any previous matching gift programs of U. S. Steel. All matters relating to interpretation, application and administration of provisions of this Program, or otherwise relating to the Program, shall be determined by the Foundation and its determination shall be final and binding. Trustees of the Foundation reserve the right to amend, suspend or terminate this Program at any time.

CONTACT INFORMATION

For questions, please contact the United States Steel Foundation Matching Gifts program administrator via email at ussteel@easymatch.com or phone at 1-855-547-8405.