

## **WTAS Guidelines**

Beginning January 1, when you donate money to qualifying non-profit 501(c) (3) organizations\*\*, WTAS will match your gift, dollar-for-dollar, up to \$250 annually.

### **Donations eligible:**

- Donations of at least \$25 paid (not just pledged) to a single eligible organization
- Donations made in the form of cash, check, credit card.
- The tax deductible portion of the donation.
- Donations paid during the calendar year and registered no later than the following January 31.
- Event donations in which an employee sponsors more than one participant; this only includes his/her contributions and must be at least a \$25 total value.
- Multiple donations to a single organization are acceptable once the minimum donation has been met, and as long as all donations were paid within the same calendar year.

### **\*III. WHICH DONATIONS ARE INELIGIBLE FOR A WTAS MATCH?\***

- Pledges which are not yet paid.
- Donations collected from another person or pooled from a group of people.
- Donations that receive/provide tangible benefits and value such as through sales of fundraising items, tickets, and events.
- Donations in the form of gifts in kind, bequests, trusts, real estate, personal property, and insurance premium payments.
- Donations made prior to the employee's start date at WTAS.
- Donations made to faith-based organizations for the purpose of fulfilling tithes, pledges, or other financial commitments which include examples such as benevolence and contributions towards capital and remodeling projects.
- Gifts to carry on propaganda, to attempt to influence legislation or the outcome of any public election, to carry on, whether directly or indirectly, any voter registration drive.
- Donations to individuals or private foundations.
- Donations used as dues.
- Tuition payments or donations that otherwise reduce required tuition.
- Payments for ticket purchases to events or performances.
- Payments for insurance premiums or other payments not made as a direct gift to an eligible medical institution.

- Gifts for which the donor, family members or friends receive a direct benefit.
- Gifts made by spouses or other family members.

**\*IV. WHICH ORGANIZATIONS ARE ELIGIBLE?\***

- Tax-exempt charitable organizations (defined as Section 501(c)(3) and 509(a)(1) or 509(a)(2) public charities by the Internal Revenue Service).
- Tax-exempt hospitals or medical centers.
- Tax-exempt, degree-granting two- and four-year colleges, universities, graduate or professional schools, engineering or vocational and technical institutions, accredited by a recognized regional or professional accrediting agency.
- Programs affiliated with a faith-based organization which meet the following criteria: the program 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); the organization does not exclusively use the program to promote any religion; the organization must have its own 501(c)(3) determination letter from the IRS.

**\*V. WHICH ORGANIZATIONS ARE INELIGIBLE?\***

- International organizations/foreign institutions which are not based in the U.S.
- Preschools, elementary schools, middle schools, and high schools.
- Unaccredited academic institutions.
- Fraternities, sororities, alumni organizations, political organizations and advocacy groups.
- Faith-based organizations without a 501(c)(3) status or whose sole purpose is to promote a particular faith.