

Matching Gift Program Guidelines

Matching gifts are contribution made by Waters Corporation in amounts equal to those made by eligible employees to qualified non-profit organizations or institutions. Waters will match contributions up to a \$1,000.00 annual total per employee, with a \$25.00 minimum per gift. Matching Gift requests must be received by Waters Matching Gift website (<https://givingprograms.com/waters>) by January 31 directly following the year of the donation.

Persons Eligible for Participation

All full-time, part-time employees and retirees of Waters Corporation are eligible.

Organizations Eligible for Participation

Non-profit organizations located in the United States and recognized by the Internal Revenue Service (IRS) as a tax-exempt public charity under Section 501(c)(3) of the IRS Code or as an instrumentality of a federal, state or local government as provided by Section 170(c)(1) of the Code. Examples include: educational organizations, colleges and universities, health and welfare organizations, arts and culture agencies, environmental organizations, etc.

Education

Eligible educational institutions include any primary or secondary school, college or university within the U.S. that is accredited by a nationally recognized accrediting agency, and any alumni fund which is an integral part of an eligible educational institution. Also eligible are associations and funds whose primary goal is financial support of higher education. An employee need not have attended the designated institution to make it eligible.

Hospitals and Health Agencies

Matching gifts may be made to hospitals, health agencies, health care services, physical rehabilitation programs, alcoholism and drug abuse programs, non-profit nursing homes, and disease research funds.

Social Services

Waters Corporation will match gifts to environmental, conservational, or recreational, headstart and relief agencies.

Cultural

Donations to non-profit libraries, museums, symphonies, theaters, public broadcasting corporations, zoological societies, botanical gardens, and performing arts groups are eligible for a matching gift.

Contributions

A contribution must be made, not merely pledged, by the employee to be eligible for a matching gift.

Waters Corporation will **not** match:

- Gifts where a direct value is received as a result of the donation. Examples include dinner tickets, sporting events, raffle tickets, memberships, etc. Only the tax-deductible portion of a gift will be considered for a Waters match.
- Gifts to private individuals.
- Cumulative gifts from several individuals reported as one contribution.
- Gifts or payments for primarily religious purposes, unless specified for a community outreach program such as a soup kitchen or homeless shelter.
- Gifts made to organizations that discriminate in any way with national equal opportunity policies.
- Gifts for political purposes or whose chief purpose is to influence legislation.
- Gifts made for tuition fees, books or loan repayments or for services in lieu of tuition payments.
- Subscription fees for publications or memberships providing substantial personal benefits.
- Gifts or Dues to fraternities, sororities or similar groups.
- Insurance premiums that name an organization as beneficiary.
- Bequests or life income trust arrangements.
- Gifts of real or personal property other than the securities described above.
- In-kind gifts.
- Gifts made to organizations that would otherwise qualify under the aforementioned guidelines, but promote a cause or mission that may not be in alignment with Waters corporate values.
- Individual "Memorial Trusts" (any 501(c)(3) set up for the explicit benefit of one individual or family).

How It Operates

Log on to <https://givingprograms.com/waters> and follow the prompts.

Information

Questions concerning the Matching Gifts Program should be directed to waters@givingprograms.com or call (855) 295-6014.

Conditions

Waters Corporation may change or terminate this program at any time. The interpretation of the Matching Gift Program shall be determined by Waters Corporation, whose decision shall be final.