

World of WestLB

Corporate Intranet International Credit Risk Management



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8.6 Matching Gift Program

It is WestLB's practice to support our employee's involvement in philanthropic efforts, encouraging them to participate in and give back to their favorite causes and/or communities. Through our company Matching Gift program, WestLB is able to support the individual personal charitable commitments of its employees.

Company Matching Gift Programs are an arrangement through which employees make a personal donation to an eligible institution and have their contribution matched in cash with a proportional dollar gift from their employer. WestLB will match personal charitable donations at 50 cents to every employee dollar, up to a maximum of \$500 per year per employee (minimum employee donation of \$100 per institution required). Eligible institutions for which WestLB will offer company matches will include all charitable agencies, including educational institutions, that carry a federal tax exempt status and are not affiliated with any political or religious group or cause. WestLB will consider matching gifts to religious organizations when the gift is designated to an ongoing secular community service program sponsored by these organizations and does not propagate a belief in a specific faith. Complete eligibility criterion for philanthropic institutions is listed below.

Guidelines

- WestLB will match personal philanthropic donations at 50 cents to every dollar an eligible employee donates, up to a maximum of \$500 per year per individual.
- Eligible employees include all full employees that are actively employed by WestLB, regardless of tenure with the company.
- Philanthropic institutions that qualify for the WestLB Matching Gifts Program must meet the following criteria:
 - The Charity must be registered with the State Attorney General's office in which the charity resides, and no actions may be pending or have been brought against the organization by the respective Attorney General's office or other governmental organization;
 - The Charitable institution must have federal tax exempt status under section 501(c)(3), be listed as such online in IRS Publication 78, and be able to produce the most recent IRS Form 990 for review or produce a letter from the IRS verifying their tax exempt status;
 - If the institution to which you wish to donate is an educational institution, the organization must have accreditation, licensing or recognition by the appropriate agency to substantiate its purpose. The certificate, degree or service provided by the institution must also be provided;
 - Political or religious groups are not eligible. However, WestLB will consider matching gifts to religious organizations when the gift is designated to an ongoing secular community service program sponsored by these organizations, and does not propagate a belief in a specific faith. These programs must have a formal mission and separate program budget. Further, the benefits of the gift must not be limited exclusively to the organization's members. Some examples of these types of programs are homelessness projects, food banks, shelters and literacy programs;
 - The recipient institution may not use any matching funds for religious or political purposes, either directly or indirectly;
 - Donations will not be restricted for particular uses by the institution.
- The minimum donation that will be matched by the WestLB program will be \$100 per individual donation.
- Only cash contributions will be matched in the WestLB Matching Gift Program. Non-monetary contributions, (e.g. stocks and bonds, real property, works of art, personal property, donated labor, etc.) are not eligible for company matching.
- WestLB will make matching gift payments to qualified institutions at the end of each fiscal quarter.

Procedures

- Employees who wish to apply for WestLB's matching dollars for a contribution to their chosen philanthropic organization must complete a Matching Gift Application Form, available online following this policy, and also through the Human Resource Department.
- Employees who apply for the Matching Gifts Program must provide the Human Resources Department with certain information that supports the charitable status of their chosen Institution. Please see the Matching Gift Application Form for more information.
- Upon receipt of the Matching Gift Application Form, the Human Resources Department will review and approve donations to qualified philanthropic

organizations and draw and send checks to the respective charities at the end of each fiscal quarter.

MatchingGiftsApplicationForm.doc (DOC, 38 K)

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