

Employee Matching Gift Program Guidelines

To encourage and support the generosity and community involvement of employees, Covidien matches employee donations to eligible organizations on a first come, first served basis up to the Company's annual budget. This generous dollar-for-dollar match demonstrates our commitment to supporting charitable pursuits important to our employees and is just one part of the Company's overall corporate charitable giving program, the Covidien Partnership for Neighborhood Wellness.

WHO CAN PARTICIPATE

All active U.S. full-time non-union employees of Covidien. Members of Covidien's Board of Directors are also eligible to participate. Gifts from spouses or surviving spouses are not eligible.

ELIGIBLE ORGANIZATIONS

Eligible organizations must be located in the United States or one of its territories and be recognized by the Internal Revenue Service as tax-exempt and designated as a public charity under Section 501(c)(3) of the IRS Code and designated as: (i) a 'Public Charity' under either Section 509(a)(1) or Section 509(a)(2) of the IRS Code(ii) or be an instrumentality of a federal, state or local government as provided by Section 170(c)(1) of the Code.

Eligible organizations include, but are not limited to: colleges and universities, private and public elementary and secondary schools, civic, arts and culture, environmental organizations and social service agencies. Religiously affiliated social service agencies such as Lutheran Social Services, Catholic Charities, Jewish Federations, YMCA, Salvation Army, Habitat for Humanity and others may be eligible for matches. Social service programs provided by sectarian institutions—churches, mosques, synagogues and temples—are eligible as long as the program receiving funding maintains a separate federal tax-exempt identification, and program beneficiaries are not subject to proselytizing when receiving, or as a condition of receiving, the services

The Covidien matching grant is designated for unrestricted support, except in those cases where restrictions are required for program eligibility, i.e., a religious group's soup kitchen.

WHAT CONTRIBUTIONS ARE ELIGIBLE?

- Must be a personal gift, from the donor's personal funds, which has been paid and not simply pledged. The minimum gift eligible for matching is \$25. For gifts of installments, each installment must be submitted on a separate form and meet the \$25 minimum gift requirement.
- The maximum amount matched per donor per calendar year is \$10,000. If the donor makes several contributions, gifts will be matched in the order received, up to the maximum limit for the calendar year.
- The company match is limited to the portion of the donor's gift that is tax deductible.
- Gifts must be personal contributions made directly to approved organizations.
- The donor's annual limit for company matching funds is based on the date of the gift.
- Gifts must be in the form of cash, check, credit card, or marketable securities with a quoted market value. Gifts of securities are valued based on the average of the high and low on the date of the gift. No other form of personal or real property will be matched.

WHAT IS NOT ELIGIBLE FOR MATCHING?

- Gifts made by or through Community Trusts or similar organizations, including Charitable Remainder Trusts, Donor Advised Funds, or Family Foundations
- Gifts that provide a direct benefit to the donor or donor's family
- Any portion of a gift that is not tax deductible to the donor
- Gifts made in lieu of tuition payment or services
- Fees for service or tuition payments
- Membership fees for which benefits are received
- Dues to alumni (ae) or similar groups
- Gifts for political purposes
- Gifts or payments to sectarian institutions: churches, mosques, synagogues or temples. Social service programs such as a food pantry or homeless shelter provided by a sectarian institution must

have their own established federally recognized tax-exempt identification to be considered. These programs may be eligible as long as program beneficiaries are not subjected to proselytizing when receiving, or as a condition for receiving, services. Tithes or other religion-related financial commitments are not eligible.

- Extremist, terrorist or hate-mongering groups
- Subscription fees for publications
- Insurance premiums
- Bequests or life income trust arrangements
- Gifts of real estate or personal property
- Cumulative gifts from several individuals reported as one contribution
- Gifts and/or designated monies that support athletics and/or sports teams
- Gifts to United Way Federations

HOW THE PROGRAM WORKS

Matching gift requests can be submitted online or by paper form:

By Internet:

Matching gift requests can be submitted electronically at <https://www.easymatch.com/covidien>. In addition to the web-based process being faster and easier, the employee can also find program related information such as Guidelines, FAQs, Your (*up to date*) Personal Giving History and Search for Charitable Organizations.

By Mail:

The donor should:

- Complete Part 1 of the *original* application form.
- Mail the *original* application form including guidelines, with the donation and any other necessary documentation, to the chosen organization that meets the guidelines and criteria. Faxed copies will not be accepted. The recipient organization should:
- Complete Part 2 of the *original* application form.
 - The authorized officer of the charity must verify the donation, sign the application form and return the *original* application form to the Covidien Employee Matching Gift Program, P.O. Box 2195, Princeton, NJ 08543- 2195.

Eligible requests should be processed and matched to organizations on the following quarterly schedule.

| | | | | |
|---------------|------|------|------|-------|
| Received By: | 3/1 | 6/1 | 9/1 | 12/1 |
| Processed By: | 3/31 | 6/30 | 9/30 | 12/31 |

Match requests must be received by the Covidien Employee Matching Gift Program within 6 months of the date of payment by cash, check, credit card, or traded securities. Requests received after that time will not be honored. All gifts must be verified by the recipient organizations in order to be matched by Covidien.

For more information, please contact the Employee Matching Gift Program via email at covidien@easymatch.com or by phone at 1-877-307-5143.

ADMINISTRATIVE CONDITIONS

Covidien reserves the right to interpret, apply, amend or revoke these guidelines at any time without prior notice. Covidien also reserves the right not to provide matching gifts to organizations or programs that in any way, implicitly or explicitly, promote, advocate, or instigate an ideology or environment that is divisive or that uses threats, intimidation or violence to advance its causes, or where a beneficiary is forced to revoke, change or adapt their religious beliefs in order to receive services. The program guidelines and procedures described above are not conditions of employment nor are they intended to create or constitute a contract between Covidien and any one or all of its employees.



Employee Matching Gift Program Request Form

INSTRUCTIONS

Donor:

- Complete Part 1 of this form – one for each gift. *Please print or type.*
- Send the form and a copy of the program guidelines with your contribution to the recipient organization.

Recipient Organization:

- Verify receipt of gift and copy of the guidelines. If you did not receive a copy of the guidelines, please request one from the donor to ensure your gift is eligible for a Covidien match.
- Complete Part 2 of this form. *Please print or type.*
- If this is your first matching gift request to the Covidien Employee Matching Gift Program, please enclose a copy of your 501(c)(3) IRS determination letter and a brief description of your organization’s primary mission statement or purpose.
- Forward form to the address printed below.

PART 1 - DONOR SECTION

DONOR NAME

HOME ADDRESS

CITY/STATE/ZIP

BUSINESS TELEPHONE, INCLUDING AREA CODE

E-MAIL ADDRESS

EXACT DATE OF GIFT

\$ _____ \$ _____
 AMOUNT OF GIFT (MIN \$25) AMOUNT TO BE MATCHED (MIN \$25)

Type of gift: Please check one:

- Cash / Check / Credit Card Stock

IF STOCK, NUMBER OF SHARES AND NAME OF STOCK

NAME OF ORGANIZATION

ORGANIZATION CITY, STATE

RESTRICTION OR PURPOSE (IF ANY)

I certify that neither my family nor I will derive any direct financial or material benefit from this contribution. I authorize the above-named recipient organization to report this gift to Covidien for the purpose of applying for a matching gift. I certify that my gift is a voluntary contribution, that it fully complies with the provisions of the program described herein, and does not represent in any way a fee for a service or benefit. Any misrepresentation by me of the statements made herein will forfeit my rights to any matching contributions and, in addition, may result in violations of law. In addition, I certify that I have not been nor will be reimbursed by anyone for this contribution. I have read and understood the guidelines of the Covidien Employee Matching Gift Program.

DONOR SIGNATURE

DATE

PART 2 - RECIPIENT ORGANIZATION SECTION

EMPLOYER IDENTIFICATION NUMBER (EIN)

ORGANIZATION NAME

ADDRESS

CITY/STATE/ZIP

TELEPHONE, INCLUDING AREA CODE

FAX, INCLUDING AREA CODE

E-MAIL

WEBSITE ADDRESSES (IF ANY)

DATE GIFT RECEIVED

\$ _____ \$ _____
 AMOUNT OF GIFT TAX DEDUCTIBLE GIFT AMOUNT

I hereby certify that this organization/program meets the eligibility requirements of the Covidien Employee Matching Gift Program, and that neither the donor nor Covidien will derive any personal material benefit from this gift or match. The program or service being funded helps people regardless of their religious beliefs, political affiliation, gender, race, ethnic origin, disability, age or sexual orientation even if it conflicts with the values and beliefs of the organization.

AUTHORIZED OFFICER'S NAME (PLEASE PRINT)

TITLE (PLEASE PRINT)

SIGNATURE OF AUTHORIZED OFFICER

DATE

Matching gifts from Covidien are designated as unrestricted support except in cases of support for social services programs provided by a sectarian institution. In those cases, the use of funds must be identified against the specific social service program. If you are a sectarian institution, please identify the specific program by name and ensure that the EIN provided is for this specific program.

PROGRAM NAME

EIN OF PROGRAM

MAIL COMPLETED FORM AND ANY REQUIRED ENCLOSURES TO:

Covidien Employee Matching Gift Program, P.O. Box 2195, Princeton, NJ 08543-2195

Phone: 1-877-307-5143

E-mail: covidien@easymatch.com Web Site: <https://www.easymatch.com/covidien>