

THE UPS GIFT MATCHING PROGRAM

Established in 1963, The UPS Foundation's Educational and Cultural Gift Matching Program encourages UPS employees to provide financial support to eligible educational institutions or cultural organizations. Many worthy causes or organizations do not qualify under the guidelines set forth below. They include medical research or health-related organizations, social service/human service organizations, and political organizations which the Foundation supports through other programs.

The UPS Foundation will match - dollar-for-dollar - employee cash contributions (cash, check, credit card, or stock transactions accepted), from \$25 up to \$3,000 per calendar year. All active, full- or part-time U.S.-based employees of UPS or its subsidiaries with 12 months or more of continuous employment can participate in this program.

Eligible Organizations

- **Higher Education Institutions**
 - The General Fund of all accredited nonprofit private and public degree-granting technical schools, four-year and two-year colleges and universities, graduate and professional schools in the United States.
 - A tax-exempt educational fund, such as the United Negro College Fund or Independent College Funds of America, whose sole purpose is raising money for its constituent member colleges that individually are eligible.
- **Kindergarten - 12th Grade Schools**
 - Public schools accredited or recognized by the appropriate governmental educational entity within the state.
 - Private schools accredited or recognized by an appropriate academic accrediting organization.
 - Parent Teacher Associations (PTAs) or Parent Teacher Organizations (PTOs) that are recognized by the Internal Revenue Service as tax exempt under section 501 (c) (3).
 - School district foundations whose sole purpose is raising money for its constituent member schools that are individually eligible.
- **Cultural and Arts Organizations**

Eligible organizations must be open to, and operating for the benefit of the general public and recognized by the Internal Revenue Service as tax exempt under section 501 (c) (3). Organizations eligible for gift matching are limited to the following areas:

- Performing arts companies in dance, drama, opera, and music
- Arts and cultural centers
- Science Centers
- Public Libraries
- Museums
- Botanical gardens
- Zoos
- Environmental or ecological groups whose primary purpose is conservation and education
- Public Broadcasting (television and radio)

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Gifts NOT eligible for Gift Matching

The following gifts will not be matched even though the recipient may be eligible otherwise under the guidelines of the UPS Gift Matching Program. This list is not intended to be exhaustive.

- Tuition payments or payments made in lieu of tuition that are designated by the school as a condition for student enrollment;
- Payments intended to fulfill a person's pledges, tithes, or other church-related financial commitments;
- Payments designated for a specific fund other than the general fund of a college or university (Athletic Fund, Religious, Fraternal or social organizations)
- Gifts that directly benefit the donor, donor's family or anyone designated by the donor, such as memberships, dues, admissions, parking, subscriptions, seating preferences, and other personal privileges.
- Gifts for the private benefit of a specific student or professor, including gifts to provide scholarships or financial aid to individuals designated by the donor;
- Payments for tickets, dinners, lunches, or special events, whether athletic, social or cultural.

PLEASE NOTE: The UPS Foundation will not match any gift that may be applied toward special donor privileges or benefits of more than nominal monetary value. Gifts that result in preferred seating at athletic events or options to purchase such seating, use of athletic facilities, or special parking will not be matched.

How the program works

- Employees complete and sign Section A of the application.
- Employees' manager verifies employment (employee must be active with a minimum of 12 months of service) by completing Section B of the application.
- Employees send the application along with their contribution to the educational or cultural organization.
- The recipient organization completes Section C of the application and attaches all required documentation.
- The recipient organization forwards the application and documentation to The UPS Foundation. Until this happens, The UPS Foundation is not aware of the employee's contribution.
- The UPS Foundation verifies eligibility of the gift and processes the match. Matches are made quarterly and all required information on the application must be complete and necessary documentation attached before a match can be made.

Questions pertaining to the UPS Gift Matching Program or eligibility requirements should be directed to your local Human Resources representative.

The UPS Foundation may revise, suspend, or terminate the Gift Matching Program at any time. It will also rule on any questions regarding the interpretation and administration of the UPS Gift Matching Program, and its decisions will be final.