PricewaterhouseCoopers Matching Gift Program:

The PricewaterhouseCoopers Matching Gift Program is designed to enhance and encourage a spirit of financial responsibility toward the firm's college recruiting sources among active and retired partners and principals, and active and retired staff members.

Eligibility

You are eligible to participate in the program if you are a:

- Full-time employee, partner or principal of the United States firm of PricewaterhouseCoopers
- Full-time employee, partner or principal on leave of absence from the United States firm of PricewaterhouseCoopers
- Part-time employee, partner or principal scheduled to work a minimum of 1,250 hours per year
- Eligible retired partner or principal and retired staff or administrative staff member

Organization Eligibility

Recipients of matching gift funds must be tax exempt under the U.S. Internal Revenue Code and should provide a Tax Identification Number. Private foundations are not eligible under this program. Eligible organizations consist only of colleges and universities on PwC's' current U.S. recruiting sources as identified on the current Approved School Listing.

Matching Policy:

PricewaterhouseCoopers LLP matches gifts of active and retired partners and principals, from a minimum of \$500 per gift to an aggregate maximum of \$10,000 in any fiscal year ending June 30; the firm also will match gifts of staff members (including retirees) from a minimum of \$50 per gift to an aggregate maximum of \$10,000 in any fiscal year ending June 30. The Firm will not match a gift to any institution that is not named on the list of approved strategic recruiting sources. (The HR Sourcing team will work with the Markets to determine those institutions to be included on the list of designated strategic recruiting sources. The list will be updated from time to time in the sole discretion of the Firm.)

To qualify, gifts must be personal contributions actually paid, not merely pledged. Contributions must be made in cash, by credit card authorization or with securities having a readily ascertainable market value. Gifts must be made directly to the college or university the partner, principal or staff and not through a third party organization or trust account. In an effort to make a more significant impact at the firm's recruiting sources, PricewaterhouseCoopers LLP may determine the match designation.

Caution: Multi-year gifts up to the maximum yearly amount of \$10,000 are allowed and will be matched (e.g. \$50,000 over 5 years). The donor must submit the matching gift request each year after payment is made to the receiving institution in order to receive the match. Please note that the Firm reserves the right to modify its matching gift policy at any time in its sole discretion. However, where a formal and binding multiple-year commitment has been made to a school which is subsequently impacted by a policy change, the donor will have the opportunity to submit a request to honor a previously approved multi-year gift to the PwC Academic Foundation Board for review and approval.

What Gifts Do Not Qualify?

The following gifts do not qualify for matching under our program:

- Bequests
- Dues or gifts to national or local alumni groups, clubs or fraternities
- Institutional memberships or subscription fees for publications
- Donations for benefit events, raffle tickets or any other fund-raising efforts which may involve a value returned to the donor
- Contributions to athletic departments, athletic scholarships, non-academic student organizations, tuition, student fees, or alumni dues
- Insurance premiums or other such payments of which the institution is a beneficiary
- Gifts made by surviving spouses
- Gifts made by dependents of eligible donors
- Gifts made through any other third-party or trust accounts
- Gifts made more than one year before submission of the match request to the matching gift service center

To Have Your Gift Matched

Note: Individual contribution information will be shared with the Matching Gifts Administrators of PricewaterhouseCoopers in order to have your gift matched. Your contribution information will also be shared with the Firmwide Relationship Partner (FRP) and Recruiter of your Institution for University Alumni Management. If you would not like your contribution details shared with the FRP, please contact <u>paul.and.peters@us.pwc.com</u>. Requests for additional information should be directed to <u>pwc@matchgift.com</u>.