

What is the Matching Gifts for Higher Education Program?

The Matching Gifts for Higher Education Program, sponsored by the Ernst & Young Foundation, matches eligible gifts to higher education with the intended focus on academic opportunity and excellence. The program creates a formal link between the firm's business strategy and its investment in university relations.

Who is eligible to participate?

All partners/principals and employees of the US firm are eligible to participate, whether they're active, on a leave of absence or retired. A contribution may be made directly by a partner/principal or employee or by their spouse or registered domestic partner (including a surviving spouse or registered domestic partner), personal trust or family foundation.

What organizations are eligible to receive a match?

Schools eligible to receive a match include any accredited community college, college, university, graduate school and professional school. Specific requirements include:

- The school must be accredited by an accrediting agency recognized by the U.S. Department of Education.
- The school's main campus must be in a US state, territory or possession.
- The school must be recognized by the Internal Revenue Service as an organization to which contributions are tax deductible under Sections 501(c)(3) and 170(b)(1)(A)(ii) of the Internal Revenue Code (a tax-exempt organization) with its primary exempt purpose as education.

Additionally, the following organizations are eligible:

- American Indian College Fund
- Association of Latino Professionals for America (ALPFA)
- Ascend
- Independent College Fund
- INROADS
- National Association of Black Accountants
- Point Foundation
- United Negro College Fund

What types of donations are acceptable?

Acceptable donations include cash, check, credit card, payroll deduction or negotiable securities that have a publicly listed market value. Donations from a donor-advised fund (DAF) must be made directly to an eligible organization and the organization must be able to verify that the DAF is held by an eligible donor.

Can I donate and request a match to a specific program or fund at an eligible institution?

You are encouraged to donate and request a match to a specific program or fund at an eligible institution. Many schools have active fundraising campaigns for firm personnel. You may want to participate in that campaign. Please contact the campus coordinating partner or lead recruiter. If you choose to give to a different fund, or if you want your match to go to a different fund, you will be able to indicate that when you register your gift to be matched.

What designations, for a gift made to an eligible school, are not eligible for matching?

The Foundation will not match donations to eligible schools that have a designation to athletics (unless it is for an academic scholarship where the gift is designated to an academic department and not the athletic department), alumni associations, alumni activities, memberships, fraternal organizations, tuition fees or subscription fees for publications.

The Foundation reserves the right to decline any requests that do not reflect the firm's strategic support of higher education and the intended focus on academic opportunity and excellence.

How do I make a donation with a check or credit card?

You can make a donation directly to an eligible institution by check or credit card. Information about where to mail your donation, who to make your check payable to or how to pay by credit card generally is found on the school's website or in specific matching gifts communications sent to you by a campus recruiter or a campus coordinating partner.

Is there a minimum and maximum amount that will be matched?

A gift of \$100 or more made by partners, principals, executive directors or directors is eligible for matching; a gift of \$25 or more made by other employee ranks is also eligible. A maximum amount of \$10,000 per donor, per school will be matched in any one program (calendar) year. Contributions by a partner/principal or employee are viewed collectively with contributions made by their spouse, registered domestic partner, personal trust or family foundation, for the purpose of reviewing maximum matching thresholds.

Matching gift funds are contingent upon the combined annual giving from all eligible participants to an eligible organization totaling at least \$2,500 in a calendar year.

When do I have to register my match?

A request for a matching gift must be submitted by January 31 following the calendar year in which the gift was made.

What documentation is required to request a match?

Please make certain that you keep a copy of your receipt from the recipient organization. You are required to submit a copy of the receipt with your matching gift request. The receipt should include the following:

- Date of gift
- Your name
- Name of the eligible recipient organization
- Tax-deductible amount of your gift
- Any designation for the gift

A pledge form, gift form, credit card statement, United Way receipt or a copy of your check are not an acceptable receipts.

When will my gift be matched?

Gifts are matched on a calendar-year basis. The matching payments are made annually in April for the previous program year.

How can I obtain a detailed history of my past matching gifts requests?

This information can be found on the website by clicking “Matching history” on the homepage.

How do I request a donation disbursement from my individualized donor account (IDA) with the Ernst & Young Foundation and register this gift for matching?

If you are a partner/principal or a retired partner/principal and have established an IDA with the Ernst & Young Foundation, you need to complete your Schedule B form to request a donation disbursement from your IDA to an eligible institution. The completed Schedule B form should be sent to the following contacts in Partnership Operations: Justin Borak at justin.borak@ey.com or +1 201 872 1807 or Judy Rubatti at judy.rubatti@ey.com or +1 201 872 2419). You do not need to submit a request for matching. Your match will be automatically processed on your behalf.

How do I request a matching gift between Canada and the US?

If you work in the US but attended a university in Canada (or vice versa), your gift may be eligible to be matched. For cross-border matches to schools in the US, contact Nicole Diaz at +1 732 516 4134. For cross-border matches to schools in Canada, contact Jacqueline McGann at +1 416 943 3605 or Chor Lam at +1 416 943 3285.

Who do I contact if I need help?

If you have questions, please contact a member of the Ernst & Young Foundation team listed below:

Nicole Diaz, Program Manager, nicole.diaz@ey.com or +1 732 516 4134

Catherine Banks, Director of Operations, catherine.banks@ey.com or +1 206 654 7793

Ellen Glazerman, Executive Director, ellen.glazerman@ey.com or +1 201 872 5686