

MATCHING GIFTS PROGRAM

Corporate Practice

Version 01.08

Effective Date: January 1, 2013

1 Document Change Control Log

This table records any changes made to this document and approval of the changes

Version Date	Version Number	Nature of Revision	Section/ Page(s) Revised	Revised by Name and Title	Approved by Name and Title
01/01/2008	01.00	Publish the Practice Document for the Matching Gifts Program	All	Jennifer Farland, Director, Leadership Programs and Volunteer Initiatives	Stacey Stewart Senior Vice President of Office of Community and Charitable Giving (OCCG)
05/21/2009	01.01	Revise and Publish the Practice Document for the Matching Gifts Program	All	Jennifer Farland, Director, Leadership Programs and Volunteer Initiatives	Joy Cianci, Vice President for Grants, Programs, and Volunteer Initiatives, OCCG
06/18/2010	01.02	Update and Publish the Practice Document for the Matching Gifts Program	All	Jennifer Farland, Director, Community Relations, OCCG	John Gibson, Interim Vice President, OCCG
11/15/2010	01.03	Update made to reflect change to the Matching Gifts Program		Jennifer Farland, Director, Community Relations, OCCG	John Gibson, Vice President, OCCG
01/01/2011	01.04	Update made to reflect changes to Matching Gifts Program		Jennifer Farland, Director, Community Relations, OCCG	John Gibson, Vice President, OCCG
05/02/2011	01.05	Updated to reflect changes in organization	1-4	Jennifer Farland Director, Community Relations, OCCG	Kelli Parsons, SVP and Chief Communications Officer, SVP Communications, Communications and Marketing Services (CoMS)

08/04/2011	01.06	Updated to reflect transparent business practices to the Matching Gifts Program	5	Jennifer Farland, Director, Community Relations, OCCG	Kelli Parsons, SVP and Chief Communications Officer, SVP Communications, Communications and Marketing Services (CoMS)
01/01/2012	01.07	Updated to reflect transparent business practices to the Matching Gifts Program	5	Jennifer Farland, Director, Community Relations, OCCG	Kelli Parsons, SVP Chief Communications Officer, SVP Communications, Communications and Marketing Services (CoMS)
12/06/2012	01.08	Updated to reflect changes to the Matching Gifts Program Updated practice identifier to reflect organization name change - OCCG-PRAC-0003 to CIE-PRAC-0003	6	Rosie Allen Herring, Senior Director, Community Investments & Engagement (CIE)	Lisa Giesler, VP for Business Management & Client Services, SVP Communications, CoMS

Documentation

Practice Name	Matching Gifts Program
Version Number	01.08
Practice Identifier	CIE-PRAC-0003
Superseded Practice(s)	V. 01.07
Date Approved	January 11, 2013
Effective Date	January 1, 2013
Practice Approver	Lisa Giesler, VP for Business Management & Client Services, SVP Communications, Communications & Marketing Services (CoMS)
Practice Author	Rosie Allen Herring, Senior Director, Community Investments & Engagement (CIE)
Practice Owner	Rosie Allen Herring, Senior Director, Community Investments & Engagement (CIE)
Practice Repository	Corporate Policies and Procedures Repository (CoPPeR)
Supporting Documentation	NA

2 Statement of Purpose

This document sets forth Fannie Mae's program for matching the donations of Eligible Participants (defined below) to Eligible Organizations (defined below). Fannie Mae's Matching Gifts Program provides an incentive for Eligible Participants to begin to donate or to increase their donations to Eligible Organizations. Fannie Mae believes that engaging Eligible Participants in this way helps to: (i) strengthen communities and support charitable causes that are important to its employees and board members; and (ii) deepen the impact of Fannie Mae's commitment to its employees.

3 Applicability and Scope

The Fannie Mae Matching Gifts Program matches 1:1 the financial contributions of Eligible Participants in support of Eligible Organizations.

4 Requirements

Who is an Eligible Participant?

- Full-time employees of Fannie Mae who have successfully completed their New Employee Introductory Period of 180 days and are scheduled to work more than 20 hours per week
- Part-time regular employees of Fannie Mae who have successfully completed their New Employee Introductory Period of 180 days and are scheduled to work more than 20 hours per week
- Members of the Fannie Mae Board of Directors

Who is an Ineligible Participant?

- Employees who have not completed their New Employee Introductory Period
- Employees who are currently on long-term disability status
- Former Fannie Mae and Fannie Mae Foundation employees and retirees
- Spouses, significant others, family members, or friends of Fannie Mae employees
- Former Fannie Mae Foundation and Fannie Mae Board of Directors

What is an Eligible Organization?

- Any nonprofit organization recognized by the Internal Revenue Service as a United States-based §501(c) (3) public charity, with domestic or international programs, which conforms to Fannie Mae policies, practices, and procedures. The eligibility of an organization's IRS status can be verified through the Guidestar Web site www.guidestar.org.
- An Eligible Organization must have received full clearance of the U.S. Patriot Act. Organizations in "Under Review" status or facing sanctions by the Office of Foreign Assets Control (OFAC) may not be considered Eligible.

How does the Matching Gifts Program work?

- An Eligible Participant must submit within 30 days of their donation to an organization an online request for a 1:1 matching gift to Fannie Mae’s Matching Gifts Web portal, identifying the date and amount of the Eligible Participant’s donation and the name and address of the Eligible Organization.
- The cumulative match limit for each Eligible Participant is \$2,500 aggregate per calendar year.
- The size of the match request must be a minimum of \$25, in the form of cash, check, credit card, publicly listed securities, or bequests; further, the size of the original gift must be a minimum of \$25 in one gift; gifts may not be aggregated to meet the \$25 minimum.
- Requests for a matching gift must be made within 30 days of the donation being made or December 31, whichever is sooner.

Examples:

Donation date made to an organization	Deadline to submit for a matching gift
March 3, 2013	April 2, 2013

- Upon the receipt of the gift request, recipient organizations will be contacted to confirm the employee’s stated donation. If an organization fails to confirm the donation within 90 days of the request, the gift will be declined and will not be reopened.
- In addition, upon receipt of the gift request, recipient organizations may be contacted to obtain additional information required to process a gift to ensure and validate that each recipient organization complies with Program guidelines and Internal Revenue Service (IRS) regulations. If an organization fails to respond to a request for information within 90 days of the request of information required, the gift will be declined and will not be reopened.
- All eligible matching gift requests will be considered within the limitations of the budget. Once funding has been exhausted for the year, no additional matching gifts requests will be accepted for consideration

What gifts are not eligible?

- Gifts to be used for religious or other sectarian purposes. However, gifts to sectarian organizations may be matched if the organization uses the funds primarily to benefit people outside of its own membership. If an Eligible Participant has made a gift to a sectarian organization for a non-sectarian purpose, the designation field on the registration form must be used to explain the intended purpose. For example, a soup kitchen or a tutoring program that serves a community, not just the organization's own members, will likely be eligible.
- Gifts for which the Eligible Participant or a family member receives a corresponding benefit (*e.g.*, auction items, dinner, raffle and/or sporting event tickets, sponsorships, golf tournaments (including participation), parking privileges, booster clubs, memberships, etc.). The Eligible Organization can indicate if a portion of the gift did not have a corresponding benefit and, therefore, would be eligible for matching.
- Gifts made by spouses, significant others, family members, or friends of Eligible Participants.
- Gift pledges. Matching gift registrations are accepted only after the Eligible Participant's charitable contribution has been made and confirmed.
- Gift requests submitted after 30 days of the donation being made or after December 31, whichever is sooner.
- Gifts requests submitted after the current calendar year's matching gifts budget has been exhausted. Employees will be notified through HomeSite when funds have been exhausted.

When will the matching gift be paid?

The Matching Gifts Program operates on a quarterly review and payment process. All requests must be submitted by the Eligible Participant and verified by the Eligible Organization before CIE will review for final payment. All requests that have been submitted and verified will be reviewed by the following cut-off dates: 3/31, 6/30, 9/30, 12/31. CIE will use its best efforts to ensure that payments to such organizations are made within 45 business days of the cut-off date.

Go to www.easymatch.com/serve for details and submission guidelines.

- If a matching request is denied, the Eligible Participant will receive notification. Decisions by CIE regarding eligibility, interpretation, and administration of the Matching Gifts Program are considered final. Eligibility rules and program parameters may be amended by CIE at any time and without notice. CIE reserves the right to suspend, amend, or terminate this program at any time.
- The program and payments are administrated through an outside vendor, pursuant to Fannie Mae's Corporate Procurement policies and procedures.

How do I request a matching gift?

- An Eligible Participant must submit an online request for a Matching Gift through the [SERVE](#) site, Fannie Mae's Matching Gifts Web portal, identifying the Eligible Organization's name, address, and the date and amount of the donation. Please go to www.easymatch.com/serve for details and submission guidelines.