

# **John Deere's Matching Gift Guidelines**

John Deere's foremost responsibility is to operate a successful business. Business success, in turn, provides a means for John Deere employees to be increasingly productive and engaged members of society by giving generously of their time, talent, and resources to causes and organizations important to them.

To encourage and reward John Deere employees for their personal philanthropy and giving, the John Deere Foundation has significantly expanded its Matching Gift Program to provide each eligible John Deere employee with up to \$1,000 each fiscal year to match their personal contributions to charitable organizations recognized by the U.S. Internal Revenue Service, subject to specific restrictions. Previously, the Matching Gift Program was limited to higher education institutions and KickStart.

## **Employee Eligibility**

The following active U.S. John Deere employees are eligible to participate:

- Full-time salaried employees
- Salaried employees in the Part-time Employee Program
- Full-time wage employees

Eligible employees must be actively working at the time of their donation to qualify.

Eligibility does not extend to the following:

- Student employees
- Part-time employees other than salaried employees in the Part-time Employee Program
- Employees of non-wholly owned subsidiaries
- Spouses, surviving spouses and other family members of employees
- Retirees

## **Match Terms**

The Program is funded and administered through the John Deere Foundation, subject to these terms:

- Match – 1:1
- Maximum match – USD\$1,000 per eligible employee, per John Deere fiscal year, ending 31 October
- Minimum match – USD\$50 per eligible organization
- Multiple donations per eligible employee – allowable, subject to minimum and maximum
- The John Deere Foundation reserves the right to determine whether a matching gift shall be made based on eligibility criteria
- The John Deere Foundation may suspend, amend, or discontinue this program at any time
- If a grant is at any time found to have been generated by an ineligible person or organization, the John Deere Foundation will expect return of the gift and may report the issue to the Center For Global Business Conduct
- A gift from the John Deere Foundation does not constitute an endorsement by Deere & Company to the recipient organization

## Eligible Charitable Gifts and Organizations

To qualify for the John Deere Matching Gift Program, an eligible employee gift must be made to an organization recognized by and registered with the US IRS as a 501(c)(3) charitable organization. The organization must also complete an Affirmation of Compliance before funding will be paid.

## Match Payment Requirements

To qualify for a Program match, employee gifts must:

- Be paid before a match is paid – pledges do not qualify
- Be paid in cash, by check or credit card
- Qualify as a deductible charitable contribution by the U. S. Internal Revenue Service;
- Be personal contributions by employees only – funds cannot be collected from others and pooled for Program match purposes

## Exclusions

In addition, eligibility does **not** extend to the following gifts, activities, initiatives, or organizations:

- Gifts, or portions thereof, to organizations that are not charitable or tax-deductible, or that could otherwise potentially jeopardize the John Deere Foundation's tax-exempt status
- Gifts to organizations that could potentially violate restrictions on self-dealing between the John Deere Foundation and Deere & Company by creating a direct or indirect benefit for Deere & Company (e.g. supporting organization purchase of John Deere equipment or services)
- United Way, including charitable contributions made to a local United Way, as part of a United Way giving campaign, and/or made via payroll deduction – United Ways and their giving campaigns are matched separately by the John Deere Foundation under special programs
- Charitable contributions made as part of a John Deere Foundation disaster relief campaign with the American Red Cross or similar organization – such campaigns are matched separately by the John Deere Foundation under special programs
- Initiatives for the benefit of an identifiable individual or family, including education and healthcare-related expenses and memorial funds
- Political organizations (partisan organizations or those supporting specific candidates or political positions) or campaigns
- Religious organizations (churches, synagogues, mosques and other houses of worship), or other organizations promoting religious purposes. Other faith-motivated community service or development organizations may be considered eligible, at the sole discretion of the John Deere Foundation, if the organizations and their programs: are open to all individuals regardless of religious belief; serve solely a secular purpose, such as food pantry, homeless shelter or education; and do not involve participation in ministry, prayer, worship or other religious activities as a component of receiving service(s) offered
- Foundations existing solely for the purpose of creating or increasing an endowment
- Fraternities, sororities and alumni groups
- Animal advocacy organizations
- Medical or health organizations engaged in controversial activities

- Gifts to organizations creating some personal benefit for the donor, including goods, services, or anything of financial value (e.g., "Teams in Training" where a portion of the funds are used to pay for travel and lodging expenses)
- Private foundations and supporting organizations
- Any other organization or gift that the John Deere Foundation, in its sole discretion, considers non-compliant with the law, controversial, or otherwise incompatible with the Foundation's mission
- Certain types of employee gifts are not match-eligible:
  - Non-cash donations of real or personal property
  - Works of art
  - Personal time
  - Bequests and deferred gifts
- Employee gifts for the following are not match-eligible:
  - The employee or designee receives a direct material benefit
  - Made in lieu of a pledge
  - Made in lieu of tuition payments
  - Dues, subscription fees, insurance premiums and similar uses
  - Intercollegiate athletic programs
  - Fundraising tickets, meals and events, whether athletic, cultural or social
  - Preferred consideration for the donor, such as exclusive seating at athletic and social events
- Gifts for memorials