

# Procter and Gamble Matching Gift Guidelines

In order to receive funds through the program, an organization must meet all of the eligibility requirements established by the following guidelines:

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## **Donor Eligibility**

- Regular full-time P&G employees worldwide. There is no continuous service requirement.
- Officially recognized P&G retirees worldwide who were full-time when they retired.
- Current and retired outside directors of The P&G Company.
- Please note: An eligible donor may submit a matching gift request for a spouse's gift, which is debited against the eligible donor's \$5,000 fiscal year's limit. A gift from the surviving spouse of a deceased eligible donor is not eligible.

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## **Institution / Organization Eligibility**

- A U.S. or Canadian college/university is eligible if:
  - It has 501(c)3 tax-exempt status from the U.S. Internal Revenue Service or the equivalent, or is listed on Revenue Canada.
  - It confers associate, undergraduate, graduate, or professional degrees. If it confers only a degree unrelated to P&G's core business (e.g., theology, war), however, it is not eligible.
  - A U.S. college/university must also be accredited by one of the six regional accrediting associations; select post-graduate higher education programs must be accredited by a national accrediting agency recognized by the U.S. Secretary of Education. A Canadian college/university must be operated by the Canadian government.
- A higher education institution (United Negro College Fund, Hispanic Association of Colleges & Universities) is eligible if:
  - It has a 501(c)3 tax-exempt status from the U.S. Internal Revenue Service or the equivalent, or is listed on Revenue Canada.
  - Its sole purpose is to raise and transmit tax-deductible gifts directly to an eligible college/university for academic scholarships or other academic needs.
  - Each of its member colleges/universities meets all institution eligibility requirements.
- If a gift is made to P&G Children's Safe Drinking Water Fund or P&G Disaster Relief Matching Fund.

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## **Gift Eligibility**

- Must be a donation, from the donor's personal funds, which has been paid directly to an approved institution.
- A gift may be paid through a donor's donor advised fund, provided the employee/retiree is the sole donor to that fund.
- The minimum gift eligible for matching is \$25 U.S. or equivalent. For installment gifts, each match request must be submitted separately and meet the minimum gift requirement.
- The maximum amount matched per donor per fiscal year is \$5,000 U.S. or equivalent. If the donor makes several contributions, gifts will be matched in the order received, up to the maximum annual donor limit for the July 1 – June 30 fiscal year.
- Gifts must be in the form of check, credit card, or marketable securities with a quoted market value.
- You may be asked to provide proof of your contribution in the form of a cancelled check, bank statement, credit card statement, or a transfer of stock certificate.
- Gifts of securities are valued based on the "close" price on the date of the gift. No other form of personal or real property will be matched. For tax deduction purposes the value will be the average high and low for that day.

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## **What Gifts are not Eligible for Matching?**

- Gifts made by or through entities or funds in which the employee/retiree is not the sole contributor.
- Gifts made by or through any type of fund at a Community Foundation, except Donor Advised Funds. Gifts from a private family foundation are not matched.
- Gifts made in lieu of tuition payment for services.
- Subscription, membership or any other fees for which benefits are received.
- Dues to alumni (ae) or similar groups.

- Gifts or payments for primarily political or religious purposes.
- Insurance premiums, bequests or life income trust arrangements, or, gifts of real or personal property.
- Cumulative gifts from several individuals reported as one contribution.
- Non-academic projects, programs or extracurricular including: campus beautification, athletics, fraternity or sorority, other clubs or organizations.
- Pre-college institutions (pre-schools, daycare, K-12).
- Organizations not related to higher education (hospitals, radio stations, etc.).
- Other organizations that may help children in need ages 0-13.
- Other non-profit organizations such as zoos, museums, civic organizations, etc.
- Primary research (original inquiry, related publications, bench work, etc.).
- Gifts to all other Donor Advised Funds (except for P&G Children's Safe Drinking Water Fund and P&G Disaster Relief Matching Fund)
- Gifts from the surviving spouse of a deceased eligible donor.

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### **How Does the Program Work?**

- Employees and retirees may make a credit card donation directly on the Matching Gift website by visiting [www.pgmatchinggifts.com](http://www.pgmatchinggifts.com). There are no fees charged to the donor or the recipient organization. Once the gift has been made, the donor will receive a confirmation email and the gift will automatically be matched by the P&G Fund, assuming that all guidelines have been met.

An employee or retiree who does not wish to use a credit card may also donate directly to an organization. To receive a match for a non credit card donation, the donor may either print and mail a matching gift form with their donation directly to the organization, or they may visit [www.pgmatchinggifts.com](http://www.pgmatchinggifts.com) and register the gift online. Following receipt of the online request, The program administrator will contact the institution to verify receipt of the gift.

Matching Gifts must be requested within the current fiscal year. In order for a gift to be matched, the gift must be registered within the fiscal year the gift is made (7/1 – 6/30). The gift must be registered online NO LATER THAN 6/30 of the current fiscal year. Requests received after the fiscal year is over (after 6/30) will not be honored.

The P&G Fund has a limited budget for company matching funds for every fiscal year (July 1-June 30). Once this limit has been reached, gifts will no longer be matched for the remainder of the fiscal year. When the limit has been met, an announcement will be posted on the matching gift web site.

For more information, please visit the program web site at [www.pgmatchinggifts.com](http://www.pgmatchinggifts.com). The website contains program related information such as Guidelines, FAQs, as well as the ability to view personal giving history and search for charitable institutions. If you have questions, please contact the program administrators via email at [pg@easymatch.com](mailto:pg@easymatch.com) or phone at 1-866-846-8879.

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### **Administrative Conditions**

- The P&G Fund reserves the right to interpret, apply, amend or revoke the program and/or the guidelines at any time without prior notice. The policies and procedures described above are not conditions of employment nor are they intended to create or constitute a contract between P&G and any one or all of its employees. Institutions approved in the past may not qualify for The P&G Fund in subsequent years if new information is received regarding the loss of their tax status, change in their mission or their programs that indicate the institution now falls outside of The P&G Fund guidelines.