

## **Qualcomm Foundation Matching Grant and Community Service Grant Policy**

### **Purpose**

The Matching Grant and Community Service Grant Programs are offered by Qualcomm Foundation to provide an opportunity for employees of Qualcomm Incorporated and certain affiliates, as well as members of the Board of Directors of Qualcomm Incorporated, to expand and extend their volunteer time and financial contributions by providing matching grants to qualifying charitable organizations.

Please refer to [the Matching Grant and Community Service Grant website](#).

### **Scope**

This policy applies to the matching of financial and volunteer time contributions made by all regular status employees of Qualcomm Incorporated and certain affiliates (“employees”) who are regularly scheduled to work at least forty (40) hours per week. This policy also applies to members of the Board of Directors of Qualcomm Incorporated (together with employees, the “Eligible Donors”).

### **Policy**

Under the Matching Grant and Community Service Grant Programs, Qualcomm Foundation will:

- (i) match on a dollar for dollar basis financial contributions (under the Matching Grant Program), and/or
- (ii) provide \$250.00 for at least fifteen volunteer hours (under the Community Service Grant Program),

donated by an Eligible Donor to qualifying charitable organizations during a Qualcomm Foundation fiscal year (October 1 to September 30), up to an aggregate maximum Foundation cash grant amount (combined for both programs) of \$1,000; provided that for employees at the level of Director and above, Principal Engineer, and Senior Staff Engineer the annual limit is \$5,000. Additionally, the Qualcomm Foundation may determine other annual limit levels for other levels of employees, officers and members of the Board of Directors of Qualcomm Incorporated.

The above limits apply with respect to the Qualcomm Foundation fiscal year (October 1 to September 30) in which the Eligible Donor made their personal donation of money or volunteer hours. Eligible Donors requesting a matching grant or community service grant must submit a request within 6 months following the donation date or the date of volunteer service, respectively. In each Qualcomm Foundation fiscal year (October 1 to September 30), Qualcomm Foundation will match a maximum of ten tax-deductible donations per Eligible Donor (combined for both programs).

Qualcomm Foundation retains sole and absolute discretion to approve or reject any and all requested grants. Qualcomm Foundation will review the requested grant after the Matching Grant or Community Service Grant request is submitted on-line by the Eligible Donor. Qualcomm Foundation may suspend, amend or discontinue either or both of the Matching Grant and Community Service Grant Programs, or any component thereof, at any time and reserves the right to determine in its sole discretion whether a grant request meets the eligibility criteria set forth herein, and its decision shall be final.

Without limiting the foregoing, in the event an Eligible Donor seeking a Matching Grant or Community Service Grant is also a an officer or member of the Board of Directors of the Qualcomm Foundation, a special approval in respect thereof must first be obtained, and such Eligible Donor must notify the Qualcomm Foundation staff whether any direct relationship between the Eligible Donor and the qualifying charitable organization exists (including without limitation whether the Eligible Donor or its family member(s) sits on the board thereof or is employed thereby). Qualcomm Foundation shall determine, at its sole discretion, whether to approve the Matching Grant or Community Service Grant being requested by such Eligible Donor.

The proceeds of any grant may not be used or earmarked for any non-charitable or lobbying purpose.

## **QUALIFYING CHARITABLE ORGANIZATIONS**

To be eligible to receive a grant, the recipient organization must be a United States public charity which has been granted tax exemption pursuant to Section 501(c)(3) of the IRS Code. Grants will not be paid to any of the following organizations under any circumstances:

- Section 527 political organizations;
- Individuals or fraternal, military, veteran, or labor organizations;
- Schools or other educational institutions that do not have a 501(c)(3) organization affiliated with it (i.e., grants may only be made to a school or other educational institution through its affiliated 501(c)(3) organization);
- Faith-based organizations, unless such organization's programs are broadly promoted (i.e., not limited to persons of any particular faith) and none of its beneficiaries are encouraged or required to learn about, adhere, or convert to any religious or other faith-based doctrine;
- Faith-based schools, unless the school accepts students from all religious and non-religious backgrounds and the students are not required to adhere to or convert to any religious or other faith-based doctrine;
- Sectarian or denominational religious groups;
- Organizations that advocate, support, or practice activities inconsistent with Qualcomm Incorporated's and/or Qualcomm Foundation's non-discrimination policies, whether based on race, religion, color, national origin, ancestry, mental or physical disability, age, gender, gender identity and/or expression, sexual orientation, veteran status, pregnancy, medical condition, marital status, or other basis protected by law; and
- Organizations classified by the IRS as private foundations under Code Section 509(a).

## **MATCHING GRANT PROGRAM**

The Matching Grant Program promotes Eligible Donors' giving by permitting Eligible Donors to request matching grants from the Foundation following their act of giving a personal contribution to eligible, tax-exempt Section 501(c)(3) public charities. The Matching Grant Program is subject to the combined maximum number of donations, maximum amount and request submission timing limitations mentioned above.

### **Minimum Eligible Contribution**

The minimum contribution eligible for a Qualcomm Foundation matching grant is \$50.00.

### **Forms of Eligible Contributions – Cash or Stock Donations**

Eligible Donors' contributions eligible for a Qualcomm Foundation matching grant must be either in the form of:

- cash donations, which must be made by check, money order, or credit card; or
- stock donations, in which case the stock must be publicly traded on a US stock exchange, and the closing price therefor on the day immediately prior to the effective date of transfer to the eligible organization shall be used to determine the value of the stock donation for the purpose of the matching grant.

### **Restrictions**

The Matching Grant Program does not match the following:

- Funds earmarked or to be used for a non-charitable or lobbying purpose;
- Any donation that is made to fulfill any obligation (e.g., an obligation to make or procure donations in connection with serving on a nonprofit board) or which generates a return benefit to the donor or his or her family. This includes any value of goods or services received in exchange for a donation;
- Political contributions;
- Fees for tuition, services, materials received or subscriptions for publications for the donor or his or her family;
- Fees or membership costs paid to organizations (e.g., alumni, fraternal, etc.);
- Pledges, bequests, or insurance premiums;
- Tickets to athletic, cultural, or social events; and/or
- Collective contributions (i.e., multiple employees may not pool contributions to qualify for a matching grant)

Qualcomm Foundation will match qualifying contributions from Eligible Donors' donor-advised funds held by community foundations (e.g., San Diego Foundation) and charitable gift funds (e.g., Fidelity Charitable Gift Fund, Schwab Fund for Charitable Giving) upon payout from the donor-advised fund to the qualifying charitable organization. The grant from the Qualcomm Foundation will be paid directly to the benefiting eligible charitable organization.

## COMMUNITY SERVICE GRANT PROGRAM

After an Eligible Donor volunteers at least fifteen (15) hours of his or her time at an eligible charitable organization during a Qualcomm Foundation fiscal year (October 1 to September 30), he or she can request a \$250.00 grant be awarded directly to the qualifying charitable organization. Eligible employees may apply for additional grants for the same or a different charitable organization, up to the maximum benefit, provided at least an additional 15 hours of volunteer work has been performed. Volunteer hours may not be carried over from fiscal year to fiscal year.

Volunteer service at various eligible charitable organizations that are coordinated through a Volunteer Center will be counted collectively toward the minimum 15 hours of service; the Eligible Donor must specify if they would like the grant to be given to the Volunteer Center or an eligible charitable organization where the employee earned their volunteer service hours.

The Community Service Grant Program is subject to the combined maximum number of donations, maximum amount and request submission timing limitations mentioned above.

### **Ineligible Activities:**

- Activities that do not directly engage the Eligible Donor in hands-on service with a charitable organization;
- Activities for which the Eligible Donor receives compensation;
- Activities conducted for non-charitable or lobbying purposes;
- Volunteer service hours performed by anyone other than the Eligible Donor (e.g., spouse, domestic partner, family member, etc.);
- Travel time to or from the volunteer activity;
- Board service hours are not eligible under the Community Service Grant Program (though they may be eligible under the [Board Service Grant Program](#));
- Volunteer participation for fund-raising activities such as runs, walk-a-thons, bike-a-thons, golfing and other types of sporting events/tournaments, etc.

### Procedure

Please refer to the [Matching Grant and Community Service Grant website](#) for details and instructions on how to request a Matching Grant and/or Community Service Grant.

### Exceptions

Any exception to this policy or program must be approved in writing in advance by the Chair or President of Qualcomm Foundation.