

# GE FOUNDATION MATCHING GIFTS PROGRAM

## I. OVERVIEW:

The GE Foundation created the concept of a corporate matching gift program in 1954 to support employees in their personal philanthropy/charitable giving by providing a 1:1 match. Since then, many companies have started similar programs. Today, the GE Foundation Matching Gifts Program continues to serve as an important element of the Foundation's portfolio.

## II. GE PARTICIPANT ELIGIBILITY

### Eligible participants are limited to:

1. Employees of the GE Company or a majority-owned affiliate on the date(s) the gift was made and registered. A valid GE SSO ID is required to register a gift for matching.
2. Retirees (U.S.) who retired directly from the GE Company as of 12/31/2017. GE Retiree status must be current on the date(s) the gift was made and registered. A valid GE SSO ID is required to register a gift.
  - a. A surviving spouse of an eligible GE retiree may participate if he/she attained such status as of December 31, 2014. A valid GE SSO ID is required to register a gift.
3. Current Directors of the GE Company and Directors emeriti who retired as of 12/31/2017.

## III. CHARITABLE ORGANIZATION ELIGIBILITY

### A. Eligible Charitable Organizations

1. Participating organizations must be one of the following (excluding those listed in the "Ineligible Recipient Organizations" section):
  - a. *United States:*
    - (a) Recognized by and registered with the United States I.R.S. as a 501(c)(3) charitable organization; or
    - (b) Accredited Public PreK-12 Schools or School Districts in the U.S. to which contributions are tax deductible under the Internal Revenue Code of the United States; or
    - (c) Accredited Public or Non-Profit Colleges and Universities in the U.S. to which contributions are tax deductible under the Internal Revenue Code of the United States.
  - b. *All Other Countries:*
    - (a) Recognized by and registered with the United Kingdom Charity Commission as a charitable organization; or
    - (b) Recognized by Charities Aid Foundation-America as a charitable organization.
2. All organizations must be approved by the GE Foundation and must confirm compliance with program criteria in order to participate in the program.

### B. Ineligible Organizations

Ineligible organizations include, but are not limited to, the following (please note that this list is representative of frequent questions and may be expanded or amended by the GE Foundation):

1. United Ways (e.g. United Way of Metropolitan Atlanta, United Way of King County, etc.) or GE Employee-led charities (e.g. Good Neighbor Fund, Employee Community Fund, Community Service Fund, etc.). These are supported through a separate program.
2. Political organizations (partisan organizations or those supporting specific candidates or legislation).

3. Religious organizations (churches, synagogues, mosques and other houses of worship), or other organizations primarily promoting religious purposes. Other faith-based community service organizations or schools may be considered eligible if their programs:
  - a. are open to all individuals in the community regardless of religious belief;
  - b. serve a secular purpose, such as food pantry, homeless shelter, or education;
  - c. do not require participation in prayer, worship, or other religious activities as a condition of receiving service(s) offered; and
  - d. do not use the individual donation or resulting match for religious purposes.
4. Donor advised funds, private foundations, personal trusts.
5. Organizations that do not comply with GE's non-discrimination policy (i.e. organizations that discriminate on the basis of a person's race, color, religion, national or ethnic origin, sex (including pregnancy), sexual orientation, gender identity or expression, age, disability, veteran status or other characteristic(s) protected by law).
6. Organizations that do not comply with the USA Patriot Act (or other applicable anti-terrorism rules/laws).

#### IV. GIFT ELIGIBILITY

##### A. Annual Maximum

1. Each eligible GE participant has an annual matching maximum of USD\$5,000 (or equivalent) in each calendar year.

##### B. Eligible Gifts

1. Gifts must be a tax-deductible, charitable contribution of USD\$25 (or equivalent) or more.
2. Gifts must be current contributions made directly by the GE donor to the eligible organization from the GE donor's own assets. You may not register funds collected from others.
3. Gifts must be made/donated, not merely pledged. A matching gift cannot be used to satisfy a personal pledge (e.g. a pledge of \$2,000 cannot be satisfied by \$1,000 from the donor and \$1,000 from the GE Foundation match).
4. Gifts may be made via cash, check, debit/credit card or stock. Gifts may also be made by current payment from an entity such as a personal foundation or donor advised fund if that entity has been funded solely by the eligible GE participant (note that gifts made to such an entity cannot be matched).
5. Gifts made within the calendar year must be registered by the donor by the following April 15. The recipient organization must confirm receipt of a gift within 12 months of the donor registering the gift.

##### C. Ineligible Gifts

The GE Foundation will not match the following:

1. Charitable contributions made as part of a United Way Giving Campaign and/or made via payroll deduction (annual Giving Campaigns are supported separately).
2. Charitable contributions for religious purposes or supporting religious activities, commitments, and/or programs (e.g. "Bishop's Appeal" or equivalent), service attendance/collection basket, etc.
3. Contributions, or portions thereof, that are required and/or are not considered charitable or tax-deductible (e.g. event registration, ticket purchases, admission fees/"pay to play," auction item value, etc.). Note that any non-deductible portion should be declared by the GE donor and/or the recipient charity during the registration and confirmation processes.
4. Contributions that directly or indirectly benefit the donor, his/her family, or other person designated by the donor such as:
  - a. Tuition or other student expenses (including books, services, fees, T&L for volunteer trips, etc.); or
  - b. Individual, family or group membership fees/dues, including alumni dues and subscription fees.
  - c. Donations to a university/college athletic association that allow the donor to purchase tickets to a sporting event.

5. "Group gifts" - each GE donor must register his/her own contribution for matching (i.e. you cannot register donations from others and claim them as your own).
6. Charitable contributions supporting political purposes, influencing legislation, or electing candidates.
7. Bequests, insurance premiums, or contributions made through entities such as charitable remainder or lead trusts or charitable gift annuities.
8. Real estate, in-kind, or non-monetary contributions (e.g. services, materials, supplies, etc.).

The GE Foundation reserves the right to examine and exclude organizations, gifts, and participants as it deems appropriate.

## V. GIFT MATCHING PROCESS

Note that the GE Donor should first make the donation directly to charity. The Matching Gifts system is for registration and reporting only, not for making donations.

### A. Register your Gift with the GE Foundation

1. After first making your donation directly to charity, go to the GE Foundation Matching Gifts website ([www.gefoundation.com/matchinggifts](http://www.gefoundation.com/matchinggifts)) to register for matching.
2. Each GE Donor may only register his/her personal donations (i.e. no "group registrations"). Registering donations made by/collected from others is prohibited.
3. Click "GE Participants" to log in using your GE SSO I.D. and password. You will need to select the appropriate recipient organization and enter details such as the amount, type and date of your gift.
  - a. If your donation was made for a specific purpose (e.g. a particular program, department, project, etc.) you may indicate that when you register for matching. Please note, however, that the GE Foundation's matching payments are unrestricted. To inquire or ensure how the match is used, you may follow up directly with the charitable organization.
4. Gifts made within the calendar year must be registered by the donor by the following April 15.

### B. Gift Confirmation

1. The recipient organization must log in and confirm receipt of a gift within 12 months of the donor registering the gift (the organization may take this step as soon as the gift is registered). Confirmation takes place within the Matching Gifts website. Note that the recipient organization must also confirm compliance with eligibility criteria and Program guidelines.
2. Once confirmed by the organization and subsequently approved by the GE Foundation, a gift will be recorded as eligible and matched.

### C. Matching Payment Distribution

1. GE Foundation matching gift checks will be sent directly to the recipient organization.
2. Payments will be made on a quarterly basis unless otherwise noted (the schedule is available in the Matching Gifts website). For charities outside the U.S.: the match will be paid to the recipient charity through our administrative partner, [Charities Aid Foundation](#) (CAF) and therefore may take slightly longer. Also, because there is an additional cost, there is a minimum threshold: payments will be made once a charity has reached a cumulative total of \$250 from all employee activity (if the cumulative payment to a charity is less than \$250, the payment will be held until that amount is reached).

Questions may be directed to the Matching Gifts Customer Support Center at 1-800-305-0669 or by email to [gesupport@cybergrants.com](mailto:gesupport@cybergrants.com).

## **VI. ADMINISTRATIVE CONDITIONS**

The GE Foundation Matching Gifts Program is not part of the GE employee/retiree benefits program, but rather is offered as a public service by the GE Foundation, the charitable foundation established by GE. This Program is not to be construed as creating a balance due from, or legal obligation by, the GE Foundation. If any matching activity is found at any time to have been generated by or for an ineligible person, donation, or organization, the GE Foundation reserves the right to request return of the funds. The GE Foundation determines all aspects of the program including participant, gift and recipient eligibility, and may amend or terminate the program at any time.

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