

# Giving Standards and Guidelines

Our commitment: Protect and nurture the vitality of our communities by investing in programs that demonstrate a measurable impact.

In order to insure that our funds are being used and managed responsibly we have created these guidelines to help better govern the giving process, and help ensure maximum impact of our community investment.

## Contribution Eligibility Requirements:

Contributions are made principally in the areas of children, education, and self-sufficiency. Priority is based on the perceived overall benefit to communities in the company's service area.

- Non-profit organizations located in the United States and Canada (or one of its possessions) and recognized by the Canada Revenue Service (CRA) or Internal Revenue Service (IRS) as a tax-exempt public charity under Section 501(c)(3) of the IRS Code or as an instrumentality of a federal, state or local government as provided by Section 170(c)(1) of the Code. For organizations outside the US, UK, Canada & Australia, a reputation check will be conducted.
- Contribution must align with the Company's business goals and objectives, the brand, and other business strategies.
- Contribution must meet demonstrated community need.
- Deliver measureable results (outcomes and impact).
- Organization must be financially sound and have high standards of [accountability and transparency](#).
- A documented gift agreement is needed for gifts of \$100K+.
- Multi-year gift agreements are discouraged, but may be negotiated as necessary/appropriate.

## Selection Process:

- Determination of organization's annual operating budget and annual program costs.
- Establishment of current funding needs.
- Evaluation of opportunities to engage employees through volunteerism.
- Identification of company benefits – i.e. recognition, PR, sponsorship, brand awareness.

## Ineligible Contributions Include:

- Gifts made to organizations that discriminate in any way with national equal opportunity policies.
- Gifts for political purposes or whose chief purpose is to influence legislation.
- Gifts to booster clubs, fraternal or social groups.
- Gifts to private individuals.
- Subscription fees for publications or memberships providing substantial personal benefits.
- Gifts or dues to alumnae, fraternities, sororities or similar groups.
- Bequests or life income trust arrangements.
- Gifts made to organizations that would otherwise qualify under the aforementioned guidelines, but promote a cause or mission that may not be in alignment with the Company's core values.
- Individual "Memorial Trusts" (any 501©(3) set up for the for the explicit benefit of one individual or family).

All organizations are expected to maintain accountability in delivering measurable results of the respective contribution. Both associate driven and company lead efforts will be measured and tracked in accordance with giving standards and guidelines.

Associate Driven
<ul style="list-style-type: none"><li>• Matching Gifts Program</li><li>• Volunteer Reward Program</li><li>• Internal Grant Program</li></ul>

Company Lead
<ul style="list-style-type: none"><li>• Children: Advocacy, prevention, and overall health</li><li>• Education: Early childhood, key milestones, career readiness</li><li>• Independence: Housing, enabelment, hunger</li></ul>

Questions? Contact Garrett Shipman in Corporate Affairs or respective representative within each line of business.  
*Additional guidelines apply to programs such as ECO, Matching Gifts, Volunteer Reward, Internal Grant.*

