

## Matching Grants Program Terms and Conditions

### The Program

IBM will match eligible contributions of up to a total of 10,000 USD in gifts per donor for the calendar year, to approved U.S. and Canadian-based colleges, universities, and other post-secondary institutions, pre-K/K-12 schools, hospitals, hospices, nursing homes, cultural and environmental institutions.

IBM matches will be cash matches.

### Cash Match:

Active Employees 1:1

### Persons Eligible for Participation

Regular or regular part-time employees of IBM or one of its wholly owned subsidiaries which is based in the U.S., its territories, or the Commonwealth of Puerto Rico, and Canada (including those on temporary assignment and those on leave of absence or receiving benefits under the IBM Medical Disability Income Plan or the Long Term Disability Plan). Members of the Board of Directors of the IBM Corporation or one of its subsidiaries, including non-employee directors of IBM foreign subsidiaries.

### Institutions Eligible for Participation

Recipient institutions must be based in the U.S., its territories or the Commonwealth of Puerto Rico and Canada and recognized as tax-exempt by the Internal Revenue Service of the U.S. Treasury Department (or by Puerto Rico or territory tax authorities) and Canada Revenue Agency (CRA).

**Note:** Institutions that meet the specified criteria will be considered for participation.

Determination of an institution's initial and continuing participation shall be made at IBM's sole discretion.

### Educational Institutions

Degree-granting graduate and professional schools, universities, four-year and two-year colleges and technical institutes will be considered if fully accredited by a regional or professional accrediting agency recognized by the Council for Higher Education Accreditation (CHEA). Included are the United Negro College Fund, American Indian College Fund and the Hispanic Association of Colleges. For Canadian colleges and universities, they must be registered with CRA. Public or accredited private pre-K/K-12 schools.

### Hospitals/Hospices/Nursing Homes

A hospital will be considered if it is accredited by the Joint Commission on Accreditation of Hospitals, the American Osteopathic Association or the Council on Accreditation of Rehabilitation Facilities. A hospital must provide in-patient services under the supervision of licensed doctors of medicine, psychiatry or osteopathy, diagnostic and therapeutic services for medical and surgical diagnosis and treatment and care of the injured, disabled or sick. Christian Science Sanatoriums are also eligible. A hospice will be considered only if it provides supportive care for terminally ill patients and their families. The hospice must be approved by Medicare and operate on a not-for-profit basis. A nursing home will be considered if it is a not-for-profit, skilled nursing care facility which provides in-patient services (as opposed to health related intermediate/custodial care or residential living) and is Medicare approved.

For Canadian hospitals, hospice and nursing homes, they must be registered with CRA.

### Cultural/Environmental Institutions

A cultural institution will be considered if it is professionally managed, opened to and operated for the benefit of the public. Included are museums, libraries, performing arts groups, historical and cultural preservation societies, and non-religious public broadcasting (NPR, PRI, PBS only) Also eligible are botanical and zoological societies, and certain environmental institutions principally engaged in: the acquisition, rehabilitation and maintenance of natural areas; the preservation of wildlife; research specifically directed toward natural conservation activities; as long as the aforementioned do not engage in legal advocacy as a principal part of their activities.

For Canadian cultural and certain environmental institutions, they must be registered with CRA.

### Memorial Funds

IBM will consider memorial funds established in the memory of deceased employees and/or immediate family members. Memorial funds may only be established by employees and/or immediate family members of a deceased employee at eligible institutions and within program guidelines.

### Not Eligible

Contributions from charitable gift annuities, charitable gift funds, donor advised funds, pooled income funds, IRAs, etc.

Duplicate submissions by IBM spouses for one joint donation made.

Gifts to day-care or nursery schools.

Gifts to school districts, foundations, PTAs/PTOs, etc.

Gifts to school choirs, bands, drill teams.

Dues payable to national or local alumni groups.

Gifts for non-scholastic programs such as athletic booster clubs, athletic scholarship programs and intercollegiate athletic programs.

Gifts to capital campaigns, construction and renovation projects.

Payments that cover the cost of services, tuition, books, student fees, subscriptions, insurance premiums, tickets or other considerations.

Gifts intended to fulfill a person's pledge, tithe or other church-related financial commitment whereby the donor would be relieved of these obligations by transferring a gift to a related eligible institution.

Gifts made as a way of supporting a third-party organization (e.g., gifts made to eligible institutions that are used to offset financial obligations (tithe/dues) to ineligible organizations such as a church, temple, denominational group, athletic, social, religious, fraternal or membership organizations).

Gifts-in-kind (e.g., personal or real property, other than securities; value of personal services).

Bequests.

Gifts to health and medical organizations (e.g., Muscular Dystrophy, March of Dimes, American Cancer Society, etc.).

Gifts to social welfare organizations (e.g., YMCA/YWCA, Scouts, American Red Cross, Habitat for Humanity, MADD, Volunteer Fire/EMS Companies, etc.).

Gifts to religious, political, public affairs, fraternal and social organizations.

Gifts to music and dance schools.

Gifts to film societies, festivals and theaters.

Contributions from collections (e.g., community fund raising, walk-a-thons, etc.).

Humane Societies.

City/town beautification projects.

### **Contributions**

Gifts must be a tax-deductible amount of \$25 or greater.

Gifts must be personal contributions made directly to an eligible institution by credit card, cash, check, or stock.

For Offline Donation requests, donors must provide receipts from receiving institutions with their requests. For Credit Card, Cash, Check, and Stock offline donations, the receipts should be provided by the charity in its normal course of business (e.g., letter, email or form) that include:

- The Donor's Name
- Institution's Name, Address, and Phone Number
- Donation Amount and Date
- Email receipt submissions should include the full send-from email addresses containing the domain names of the organizations.

In the event a receipt is not provided by the charity, a cancelled check (front and back) will be accepted as proof of donation.

Gifts must be charitable contributions, i.e., made as a donation without expectation of personal benefit to the donor, donor's family, or anyone designated by the donor. The amount of the donor's gift should be the determining factor for considerations such as membership, priority seating, etc. and not combined with IBM's match to achieve a higher recognition level.

Contributions must be recognized as tax-deductible under Section 170(c) of the Internal Revenue Code of 1954 or an equivalent section of the tax law of Puerto Rico or a U.S. territory. (Note: Pledges will not be matched until they are paid. Installment payments should be submitted as separate contributions.)

### **Administrative Conditions**

IBM may suspend, change or terminate this program at any time. Donors and/or donees may be requested to supply any supporting records and documentation IBM considers necessary. The interpretation, request and administration of these Matching Grants Program provisions shall be determined solely by IBM, whose decision shall be final. Donors may designate their own gifts for restricted purposes; however, IBM's Matching Grants are unrestricted as to institution use.

### **Application Processing**

The Matching Grants Program for both Canadian and US Employees begins on April 1 and ends December 31, or when funds are expended; whichever comes first. Employees are able to make their Matching Grant requests any time within begin and end dates via the **IBM Volunteering & Giving Portal**, accessed through IBM.org -- <https://www.ibm.org/>

Receipts for all offline donation requests will be required and donors can upload these receipts as part of their requests.

Each request will be reviewed by the *IBM Matching Grants Team*. This team will review the overall request ensuring it adheres to the Matching Grant's Terms and Conditions, and submitted receipts are appropriate and acceptable.

Eligible institutions will have to acknowledge four (4) Affirmation of Compliance Statements before receiving the gifts through disbursements. The Matching Grants Team will contact and provide instructions to institutions that have not agreed to these affirmation statements so that disbursements can occur. For those institutions not meeting the eligibility requirements, the Matching Grants Team may **deny** the request, sending an email to the donor with an explanation.

**Approved** requests will be disbursed 6-8 weeks following the end of each quarter to the institutions (March, June, September and December). Finally, there are rare occurrences where the disbursement to eligible institutions cannot be completed. This may occur for a variety of reasons (i.e., losing its eligibility to receive the gift, etc.). Multiple attempts will be made to disburse the gift to the charity. If these attempts are unsuccessful, the gift will be disbursed to an IBM designated default charity.

**Collection of Personal Data**

This link provides information about collection of data and data privacy: <https://www.ibm.org/support?topicid=data-privacy#FAQ>  
For inquiries, please send an email to [mgrants@us.ibm.com](mailto:mgrants@us.ibm.com).