

CATERPILLAR MATCHING GIFTS PROGRAM

The Caterpillar Foundation is proud to offer the Matching Gifts Program to support our employees, retirees and directors in their contributions to worthy causes. The program matches 1:1 contributions made by employees, retirees and directors to eligible colleges and universities, arts and cultural organizations, as well as public policy and environmental organizations in the United States.

Please review all program rules and restrictions prior to electronic submission of any matching gift request.

HOW THE PROCESS WORKS

- **Step 1:** Employee/Retiree/Director makes donation to eligible Non-Profit Organization. Please note that donation must be paid in full to organization before submitting match request.
- **Step 2:** Employee/Retiree/Director submits matching gift request electronically using the **Donor Request a Match** link and notifies Non-Profit Organization via mail or email with the generated matching gift receipt.
- **Step 3:** Non-Profit Organization receives matching gift request notification via mail or email, sent by the Employee/Retiree/Director. Non-Profit then uses the **Non-Profit Verify a Match** link and verifies the tax-deductible gift amount in the online system.
- **Step 4:** Caterpillar Foundation reviews submitted request and processes matching check to eligible organization. Please note that checks to organizations are mailed annually (April for the previous year's gifts).

IMPORTANT DEADLINES

- **Employees/Retirees/Directors** must submit matching gift requests online by **January 31** of the year following the donation in order to be eligible for the Foundation match.
- **Non-Profit Organizations** must approve all matching gift requests by **February 15** of the year following the donation in order to be eligible to receive the Foundation match.

ELIGIBLE GIFT REQUIREMENTS

- The gift must be a minimum gift of \$50 U.S. dollars and the maximum to be matched is \$2000 U.S. dollars per institution/per calendar year/per individual.
- Gift may be made in cash, check, credit card or marketable securities. For matching purposes, the value of securities will be considered the average of the opening and closing price on the exact day the gift was made.
- Gifts must be personal financial contributions actually paid, not merely pledged or an in-kind-gift.
- Foundation matching funds are restricted to general purpose funds and are intended to help meet the need of the organization. For example, colleges or universities must apply the Foundation match to a general building or general scholarship fund.
- Foundation funding can only be directed to eligible non-profit organizations who maintain the federal 501(c)3 nonprofit status with the IRS.
- **Employees must submit matching gift request online by January 31 of the year following the donation and organizations must then verify gift online by February 15 of the year following the donation in order to be eligible for the Foundation match. For legal reasons, the Foundation is prohibited from matching gifts retroactively.**

ELIGIBLE ORGANIZATIONS

Educational Institutions:

- Organization must be a degree-granting, two-year or four-year public or private college or university eligible to receive matching gifts. The institution must be accredited by a nationally recognized regional or professional

association and listed in the Accredited Institutions of Postsecondary Education. The institution must be recognized by the IRS as a 501(c)(3) tax-exempt organization.

Arts & Cultural Organizations:

- Non-profit arts and cultural organizations must be open to, and operated for the benefit of, the general public. The institution must be recognized by the IRS as a 501(c)(3) tax-exempt organization.

This includes:

- Performing arts centers: dance, drama, theater, opera and music
- Public libraries
- Public broadcasting radio and television stations
- Museums and centers of art, science and history (including zoos and botanical gardens)
- Historical museums or societies

Environmental Organizations:

- Non-profit environmental organizations whose philosophy and goals align with Caterpillar's corporate strategies and are operated for the benefit of the general public will be considered for eligibility. The institution must be recognized by the IRS as a 501(c)(3) tax-exempt organization. This includes environmental quality protection and natural resources conservation.

Examples of organizations that could qualify:

- The Nature Conservancy, Ducks Unlimited, Tropical Forest Foundation, Conservation Fund, Living Lands & Waters, etc.

Public Policy Organizations:

- Eligible public policy organizations must be classified by the IRS as public policy and affect public policy change with legislators. Advocacy organizations are not eligible (working to educate the general public on policy issues).
- Non-profit public policy organizations whose philosophy and goals align with Caterpillar's corporate strategies and are operated for the benefit of the general public will be considered for eligibility. The institution must be recognized by the IRS as a 501(c)(3) tax-exempt organization.

Examples of organizations that could qualify:

- CATO Institute, Council on Foreign Relations, Illinois Policy Institute, Heartland Institute, etc.

INELIGIBLE ORGANIZATIONS AND PROGRAMS

- Health and human service and civic organizations (For example: United Way, St. Jude, Susan G. Komen, American Red Cross, Habitat for Humanity, YMCA, Boy Scouts, Girl Scouts, American Cancer Society, Rotary International)
- Elementary, middle and high schools (all K-12)
- Other ineligible gifts include but are not limited to: pledges, tithes, church-related commitments, religious organizations classified by the IRS, bequests, insurance premiums, alumni groups, subscription fees, social fundraising events, clubs, fraternities or sororities, rental of uniforms and instruments, payments for tuition, books, loans, class fees, gifts-in-kind, social programs, athletic programs, advocacy organizations, activities and maintenance fees and membership fees.
- Disaster relief is sometimes matched by the Foundation through a separate Disaster Relief Program. Please refer to the Caterpillar Foundation tab on this website for more information.
- United Way pledges are matched automatically through the Caterpillar United Way Campaign and are not eligible under the Matching Gifts Program. Please refer to the United Way tab on the Foundation Website for more information.

- The Caterpillar Foundation does not support groups or projects that discriminate or restrict services based on factors of race, color, sex (including pregnancy), age, disability, veteran status, religion, national origin, ancestry, sexual orientation, gender identity, marital status, domestic partner status, genetic information or citizenship status.

The Caterpillar Foundation administrates the Caterpillar Matching Gifts Program. The Foundation may at any time exercise the right to change or discontinue the Matching Gifts Program. The Caterpillar Foundation, whose decision shall be final, shall determine the interpretation, application and administration of these matching gifts provisions.