

Caterpillar Foundation Matching Gifts Program

FAQs

CHANGES TO PROGRAM – EFFECTIVE JANUARY 1, 2021

1. What matching gifts program changes have occurred in the year 2020 and 2021?

The Caterpillar Foundation is proud to offer a year-round Matching Gifts Program to support our U.S. employees, retirees and board of directors in their contributions to worthy causes. And, in response to employee and retiree feedback and to better engage a larger audience, in 2020 we opened this program to include many more 501(c)(3) nonprofits as well as 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 U.S. (excluding the noted “Ineligible Nonprofit Organizations & Gifts”).

Starting for gifts made January 1, 2021 and beyond, the following changes will also be implemented to the program:



QUESTIONS



Matching_Gifts@cat.com



caterpillar.com/matching-gifts



Gift Minimum: \$25

The gift minimum to qualify for a match is lowering from \$50 to \$25.



Annual Cap: \$10,000

The annual combined total maximum match per participant is increasing from \$2,000 in each calendar year to \$10,000 in each calendar year.



Inclusion of Private Schools

In addition to most 501(c)(3) nonprofits and accredited public preK-12 schools or school districts being eligible (excluding noted ‘Ineligible Nonprofit Organizations & Gifts’ in the guidelines), accredited NCEC-coded private schools will also be eligible.



Quarterly Payout

Match requests will be paid to nonprofits on a quarterly basis, as opposed to an annual basis, to ensure nonprofits are receiving the funds sooner.



International Expansion

The program will expand to include employees outside the U.S. starting in Q2 of 2021. More information to come!

The program expansion over the last two years means the Foundation now has the opportunity to substantially increase its investment in nonprofits in communities across the country where our employees and retirees live and work. Prior to 2020, the Caterpillar Foundation Matching Gifts Program was limited to donations made to 501(c)(3) nonprofit organizations classified by the IRS as two-year and four-year colleges and universities, arts and cultural, environmental or public policy organizations. Caterpillar has locations in 25 U.S. states, and this change allows our people to give and amplify their contributions to causes important to them.

MATCHING GIFTS PROCESS

2. What is the matching gifts process?



DONATE: The Caterpillar participant donates \$25+ directly to an eligible nonprofit per the program eligibility guidelines.

- The matching gifts system is for matching gift registration only, not for making donations.



SUBMIT MATCH REQUEST: The Caterpillar participant visits caterpillar.com/matching-gifts to submit a match request and notifies the nonprofit via email or mail with the generated matching gift receipt.

- If your donation was made for a specific purpose (such as a specific program, department, etc.) you may indicate that when you register for matching. Please note, however, that the Caterpillar Foundation's matching payments are unrestricted. To inquire or ensure how the match is used, you may follow up directly with the nonprofit.



NONPROFIT CONFIRMS: The nonprofit receives the matching gift receipt notification via email or mail and verifies the tax-deductible gift amount at caterpillar.com/matching-gifts.



FOUNDATION REVIEW & PAYMENT: The Caterpillar Foundation reviews the submitted request and processes the matching gift ACH payment to the eligible nonprofit on a quarterly basis.

- All Caterpillar Foundation matching gift payments are made through ACH. We no longer process paper checks.

CATERPILLAR PARTICIPANT ELIGIBILITY

3. Who is eligible?

Eligible Caterpillar participants are limited to active, full and part-time Caterpillar, Solar and Progress Rail employees on U.S. payroll, U.S. Caterpillar retirees, and Caterpillar Board of Directors. The program will be expanding to international employees in Q2 of 2021. More information to come!

4. Who is not eligible?

Ineligible participants include international employees not paid on U.S. payroll, contract/agency employees, surviving spouses of Caterpillar employees and retirees, and interns. If employees are on a temporary layoff or leave of absence, your account will be deactivated until your return and we complete the next monthly data load.

5. If I leave Caterpillar (and I'm not a retiree), will my donation still be matched?

Your gift is still eligible to be matched if the gift to the nonprofit was made while you were an active Caterpillar employee. The match request must be submitted by January 31 of the year following the donation.

6. I'm a Caterpillar International Service Employee (ISE) on U.S. payroll, but I'm currently working outside of the U.S. Am I eligible to participate?

Yes, ISEs on U.S. payroll can participate in the program. However, please note only U.S. nonprofit organizations are eligible for the match.

ORGANIZATION ELIGIBILITY

7. Which nonprofit organizations are eligible?

Eligible nonprofit organizations must be one of the following (excluding noted “Ineligible Nonprofit Organizations & Gifts” in the full matching gifts guidelines located at caterpillar.com/matching-gifts):

- Recognized by and registered with the United States I.R.S. as a current 501(c)(3) nonprofit organization; or
- Accredited public/private preK-12 schools or school districts in the United States to which contributions are tax deductible under the Internal Revenue Code of the United States.

There are many choices, including health and human service, civic and community, education, environmental, arts and cultural, and more. Please review the full guidelines at caterpillar.com/matching-gifts.

8. Which nonprofit organizations are not eligible?

For the full list of restrictions, please review the guidelines at caterpillar.com/matching-gifts.

9. How do I know if my nonprofit organization qualifies?

First, review the Caterpillar Foundation Matching Gifts guidelines located at caterpillar.com/matching-gifts. Then search for the nonprofit in the Matching Gifts system. If there is a “select” link next to it, move forward with submitting your match request. Nonprofits can be selected if they meet basic tax status criteria. However, please note that all organizations and gifts are reviewed on an ongoing basis to determine compliance with guidelines and eligibility for matching. Inclusion in the system is not necessarily a guarantee of eligibility.

10. Are nonprofit organizations outside the United States eligible?

No, currently the Matching Gifts Program is only open to nonprofits based in the United States but may serve needs worldwide. The Matching Gifts Program will expand to countries outside the U.S. in Q2 of 2021. More information to come!

11. For gifts made to the American Red Cross, should I submit the match request through this program or through the separate Caterpillar Foundation American Red Cross Disaster Matching Program?

If you donate directly to a program at your local American Red Cross chapter, you can submit your match request through this program. However, if you would like to designate to a particular natural disaster, please [click here](#) visit to make your donation through the separate Caterpillar Foundation American Red Cross Disaster Matching Program which is open to global employee, retiree, and dealer employee contributions, up to a total of \$200K per year.

12. Can I receive a match for a donation to my church?

Houses of worship are not eligible if they are specifically classified by the IRS as a church. However, other faith-based community service organizations or schools may be considered if they are open to all individuals in the community regardless of religious belief, service a secular purpose (such as a food pantry, homeless shelter, or education), and does not use the individual donation or resulting match for religious purposes. **If the nonprofit is classified by the IRS as a church with the specific classification of 170(b)(1)(a)(i), it is not eligible for the program.**

13. I have had previous donations matched, but now the organization isn't eligible. How is that possible?

Sometimes an organization may lose its tax status eligibility due to a penalty, an oversight, or an error on the IRS electronic database. Until it is resolved between the nonprofit and the IRS, the Caterpillar Foundation is unable to match to the nonprofit. Please note that the Caterpillar Foundation also reviews each gift and nonprofit prior to making a matching payment so it is possible the charity is no longer compliant with the program guidelines.

14. I made a gift to my local United Way and was told Caterpillar would match it, however, my gift has been rejected in the system. Why?

The United Way Appeal is a separate matching program. United Way is excluded from this program because employee and retiree donations are already automatically matched with no cap by the Caterpillar Foundation if pledged through the annual appeal (typically in the month of August). Please visit caterpillar.com/unitedway to learn more about the United Way Appeal.

GIFT ELIGIBILITY

15. Is there a minimum donation amount?

Yes, a donation must be an annual minimum of \$25 per eligible nonprofit.

16. Is there a maximum amount the Caterpillar Foundation will match for me each year?

Each Caterpillar participant has an annual matching maximum of \$10,000 in each calendar year through this program.

17. I give more than \$10,000 per year to multiple nonprofits that qualify for the Foundation match through this program. Am I able to have a portion of each of my gifts matched so they all benefit from the program?

Yes, in the online system you can decide the match amount you would like allocated to each of your registered gifts. It is up to each eligible Caterpillar participant to decide which of their charitable contributions they would like to have matched each year.

For example, if you gave \$5,000 to St. Jude Children's Hospital and \$6,000 to the American Heart Association, you can request that \$5,000 of your St. Jude Children's Hospital gift is matched and \$5,000 is matched to the American Heart Association to stay within your \$10,000 annual combined cap.

18. I pledged/donated through the United Way Appeal. Do I need to submit a match request through this program?

No, pledges submitted through the United Way Appeal are matched automatically through the separate program. No action is needed to ensure your United Way pledge is matched.

19. I pledged/donated through the United Way Appeal. Does this count toward my \$10,000 annual cap per year?

No, pledges submitted through the United Way Appeal are matched automatically, dollar-for-dollar with no cap, through the separate program. Donations made through the United Way Appeal do not count toward your \$10,000 annual cap associated with this program.

20. Can I collect money from others and register it for matching?

No, you may only register donations you personally made using your own funds.

21. Will the Caterpillar Foundation matching gift follow to my original designation within the nonprofit?

If your donation was made for a specific purpose (such as a specific program, department, project, and so on) you may indicate that when you register for matching. However, please note that the Caterpillar Foundation's matching payments are **unrestricted**. To inquire on how the match is used, you may follow up directly with the nonprofit organization.

SUBMISSION PROCESS AND DEADLINES

22. If I make weekly, monthly, quarterly, etc. contributions to an organization throughout the year, how do I enter my match request?

To submit a match request for recurring payments, please wait until the final payment has been made to the organization for the calendar year before entering the request in the online system. Once your final payment has been made to the nonprofit for the year, then enter the entire annual amount paid to the organization in a single lump sum match request. Please use the last deduction date as the gift date when submitting the request.

For example, if you donate \$10 per month in the year 2021, after the final payment is made in December 2021, please submit one lump sum match request for \$120.

23. I send multiple gifts to one organization throughout the year. Do I need to submit individual requests for each gift, or can they be combined into one annual match request?

Whatever is most convenient to you. You are welcome to submit individual match requests for each donation or one lump sum match request once your final gift for the year has been made. If submitting a lump sum match request, please use the last payment date as the gift date when submitting the match request.

24. Is there a deadline to submit my match request?

Yes, the deadline for Caterpillar participants to submit match requests is **January 31 of the year following the donation**. For example, if your gift is made in June 2021, you have until January 31, 2022 to submit your match request in the online system.

25. Is there a deadline for the nonprofit to confirm my match request?

Yes, the deadline for nonprofit organizations to confirm your match request is **February 15 of the year following the donation**. For example, if your gift is made in June 2021, the nonprofit has until February 15, 2022 to confirm your match request in the online system.

26. When will the nonprofit receive the matching payment from the Caterpillar Foundation?

The nonprofit organization first must confirm receipt of a donation in the Caterpillar Foundation Matching Gifts system by February 15 of the year following the donation before it can be matched. If the nonprofit does not confirm your gift by February 15 of the year following the donation, the match request will be rejected.

Starting in 2021, the Caterpillar processes matching gifts payments on a quarterly basis per the payout calendar below:

| 2021 PAYOUT CALENDAR | | |
|-------------------------|------------------------------|------------------|
| IF ENTERED BY DONOR BY: | & CONFIRMED BY NONPROFIT BY: | THEN MATCH PAID: |
| 3/31/21 | 3/31/21 | APR 2021 |
| 6/31/21 | 6/31/21 | JULY 2021 |
| 9/30/21 | 9/30/21 | OCT 2021 |
| 1/31/22 | 2/15/22 | MAR 2022 |

DATA PRIVACY

27. What sort of data privacy does the Caterpillar Foundation provide with this program?

Information provided to the Caterpillar Foundation is processed consistent with Caterpillar's Data Privacy Policy. This information will be used to process the gift and may be used to contact you in the future regarding Caterpillar Foundation Matching Gifts Program notifications and updates. Notwithstanding the above disclosure, we will provide personal information when required or permitted by law or for purposes relevant to Corporate Policies. By providing information you agree to the above uses of your personal information. Caterpillar does not provide nonprofit organizations with employee contact information. Please also see the Privacy Policy for the Caterpillar Foundation's third-party vendor, CyberGrants: <https://impact.cybergrants.com/privacy-policy/>

ADDITIONAL SUPPORT

28. Who do I contact if I still have questions?

Please email Matching_Gifts@cat.com or call 309-675-1475.