

# Caterpillar Foundation Matching Gifts Program Guidelines

## OVERVIEW

The Caterpillar Foundation is proud to offer the year-round Matching Gifts Program to support our employees, U.S. retirees and board of directors in their contributions to worthy causes. Eligible Caterpillar participants may request an annual combined total maximum match of \$10,000 USD each calendar year to charities to which contributions are tax deductible. After making the donation directly to the charity, Caterpillar participants then may request a match at [caterpillar.com/matching-gifts](http://caterpillar.com/matching-gifts).



## CATERPILLAR PARTICIPANT ELIGIBILITY

### Eligible Caterpillar participants are limited to:

- Global full & part time Caterpillar, Solar & U.S. Progress Rail employees
- U.S.-based Caterpillar retirees
- Caterpillar Board of Directors

*Employees in China, Russia & Kazakhstan and international Progress Rail employees may be eligible in a future phase of the program's development.*

## QUESTIONS

 [Matching\\_Gifts@cat.com](mailto:Matching_Gifts@cat.com)

 [caterpillar.com/matching-gifts](http://caterpillar.com/matching-gifts)

## ANNUAL MINIMUM / MAXIMUM

- Gifts must be a tax-deductible, charitable contribution of **\$25 USD (or local currency equivalent)** or more.
- Each Caterpillar participant may request an **annual combined total maximum match of \$10,000 USD (or local currency equivalent)** in each calendar year.

## ELIGIBLE NONPROFIT ORGANIZATIONS & GIFTS

### Eligible nonprofit organizations must be one of the following (excluding noted "Ineligible Nonprofit Organizations & Gifts"):

U.S. Charitable Organizations that are:

- 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.

Charitable organizations in countries outside the U.S. that are recognized by and registered with one of the following:

- United Kingdom Charity Commission as a charitable organization; or
- Charities Aid Foundation-America as a charitable organization; or
- Australian Business Register; or
- Canadian Charities Directorate.

### Eligible gifts must be:

- Current contributions made directly by the Caterpillar participant to the eligible organization from the Caterpillar participant's own assets. Participants may not register funds collected from others.
- Made/donated in full, not merely an unsatisfied pledge.
- Made via cash, check, debit/credit card or marketable securities. Gifts may also be made from an entity such as a personal foundation or donor advised fund if that entity has been funded solely by the eligible Caterpillar participant.

## INELIGIBLE NONPROFIT ORGANIZATIONS & GIFTS

**Ineligible nonprofit organizations include, but are not limited to, the following (please note that this list is representative of common scenarios and may be expanded or amended by the Caterpillar Foundation):**

- United Ways located in the U.S. Canada, Panama and Mexico (such as Heart of Illinois United Way or United Way of Greater Lafayette) – United Way chapters are supported and matched automatically with no cap through the separate annual Caterpillar United Way Appeal program.
- Political candidate committees, political parties, political action committees, ballot measure committees, associations, and other political organizations.
- Religious organizations (churches, synagogues, mosques and other houses of worship) specifically classified by the IRS as a church, or other organizations primarily promoting religious purposes. Other faith-based community service organizations or schools may be considered if their programs:
  - Are open to all individuals in the community regardless of religious belief;
  - Serve a secular purpose, such as a food pantry, homeless shelter or education;
  - Do not use the individual donation or resulting match for religious purposes.
- Donor-advised funds not solely supported by the eligible Caterpillar participant, private foundations, and personal trusts.
- Organizations that do not comply with Caterpillar's non-discrimination policy. 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.
- Any other organization that the Caterpillar Foundation, in its sole discretion, considers non-compliant with applicable law, controversial, or otherwise incompatible with Caterpillar's Values in Action and the Caterpillar Foundation's mission.

**Ineligible gifts include:**

- Charitable contributions made as part of the annual United Way Appeal (i.e. no "double counting"). The United Way Appeal is separately supported and matched with no cap automatically by the Caterpillar Foundation.
- Contributions, or portions thereof, that are required and/or are not considered charitable or tax-deductible (such as event registration, ticket purchases, admission fees/"pay to play," auction item value, and so on):
  - Note that any non-deductible portion should be declared by the Caterpillar participant and/or the recipient nonprofit during the registration and confirmation processes.
- Contributions that benefit the Caterpillar participant or their families such as:
  - Tuition or other student expenses (including books, services, fees, travel & lodging for volunteer trips, and so on).
  - Donations to a university/college athletic association that allows the Caterpillar participant to purchase tickets to a sporting event.
- "Group gifts" – Each Caterpillar participant must register his/her own contribution for matching (Caterpillar participants cannot register donations from others and claim them as their own).
- Contributions to political candidate committees, political parties, political action committees, ballot measure committees, associations, and other political organizations.
- Bequests, insurance premiums, or contributions made through entities such as charitable remainder or lead trusts or charitable gift annuities.
- Real estate, in-kind, or non-monetary contributions (such as service, materials, supplies, and so on).

## IMPORTANT DEADLINES

**To be eligible for consideration of the Foundation match:**

- **Caterpillar participants** must submit matching gift requests online by **January 31** of the year following the donation.
  - *International employees may submit requests for gifts made beginning January 1, 2021 even though the program launched May 2021.*
- **Nonprofit organizations** must approve all matching gift requests by **February 15** of the year following the donation.

## HOW THE PROCESS WORKS



**DONATE:** The Caterpillar participant donates USD \$25+ (or local currency equivalent) directly to an eligible charity per the program eligibility guidelines.

- The matching gifts system is for matching gift registration only, not for making donations. Donations must be made directly to the charity prior to submitting the match request.



**SUBMIT MATCH REQUEST:** The Caterpillar participant visits [caterpillar.com/matching-gifts](https://caterpillar.com/matching-gifts) to submit a match request and notifies the charity 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.



**CHARITY CONFIRMS:** The charity receives the matching gift receipt notification via email or mail and verifies the tax-deductible gift amount at [caterpillar.com/matching-gifts](https://caterpillar.com/matching-gifts).



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

- All Caterpillar Foundation matching gift payments are made through ACH. We no longer process paper checks. International payments are processed and managed by our administrative partner, Charities Aid Foundation (CAF).

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

## IMPORTANT INFORMATION

The Caterpillar Foundation administers the Caterpillar Foundation 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.

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