

# 2022 Caterpillar Foundation 2:1 Match Program Guidelines

## OVERVIEW

In support of the Foundation's 70<sup>th</sup> Anniversary and Giving Tuesday, the Caterpillar Foundation will provide a **limited-time 2:1 match** through our Matching Gifts Program for global employee and U.S. retiree gifts made starting **November 28 through December 12, 2022 (or once the match total reaches \$2M USD)**. After making a donation directly to an eligible charity, Caterpillar participants then may request a match at [caterpillar.com/matching-gifts](https://caterpillar.com/matching-gifts).



## CATERPILLAR PARTICIPANT ELIGIBILITY

**Eligible Caterpillar participants are limited to:**

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

*Employees in China, Russia & Kazakhstan and non-U.S./Canada 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](https://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 can **enter up to \$500 USD (or local currency equivalent) in donations in the system and the Foundation will match at a 2:1 ratio up to a maximum amount of \$1,000 USD**. This is exempt from the standard \$10,000 USD annual cap per participant through our 1:1 matching program.

## ELIGIBLE CHARITIES & GIFTS

**Eligible charities must be one of the following (excluding noted "Ineligible Charities & 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 CHARITIES & 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):**

- 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.
- 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:**

- 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.
- Contributions made to personal donor-advised funds.
- 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 participant** gifts must be made to the charity from **November 28 through December 12, 2022**. The match request must be entered in the Caterpillar Cares portal **by 11:59pm ET on December 12, 2022**. Gifts made prior to November 28 are not eligible.
- **Charities** must confirm all matching gift requests in the Caterpillar Cares portal **by February 15 at 11:59pm ET**. The Caterpillar Foundation will then process eligible 2:1 match payments to charities by March 2023.

## HOW THE PROCESS WORKS

1

### SEARCH

Login to the Caterpillar Cares portal to find charities that qualify per the program eligibility guidelines.

2

### DONATE

Donate \$25+ USD directly to the eligible charity.  
**Eligible gift dates include Nov. 28 through Dec. 12 (or once the \$2M USD overall program cap is achieved).**

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### SUBMIT REQUEST

Login to the Caterpillar Cares portal to select the charity, enter gift details & notify the charity via email or mail. **Enter up to \$500 USD in donations & the Foundation will match 2:1 up to \$1,000 USD.**

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### CHARITY CONFIRMS

The charity receives the match request notification and verifies the gift amount **by February 15, 2023.**

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### FOUNDATION MATCH

The Foundation reviews request & processes a 2:1 match to charities by March 2023.

## 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.