

2024 | 2:1 Match Guidelines

OVERVIEW

In support of 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 **December 2-6, 2024 (or once the match total reaches \$2M USD)**. After making a donation directly to an eligible charity, Caterpillar participants may then request a match at 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, Kazakhstan and non-U.S./Canada Progress Rail employees are not currently eligible but may be eligible in a future phase of the program's development.

ANNUAL MINIMUM / MAXIMUM

- Gifts must be tax-deductible, charitable contributions of **\$25 USD (or local currency equivalent)** or more.
- Each Caterpillar participant may **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.
 - If donations are more than \$500 USD please refer to questions 4 & 5 in the FAQs for details on maximizing your match request.

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 IRS 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 and are registered in the National Center for Education Statistics [NCES] database.
- 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.


WEBSITE

 caterpillar.com/matching-gifts

QUESTIONS?


Employees & Retirees:

 Matching_Gifts@cat.com

 309-494-3583

Charities:

 caterpillarsupport@cybergrants.com

 1-855-777-6323

- Made/donated in full, not merely an unsatisfied pledge.
- Made via cash/check, debit/credit card, cash apps, IRA QCD/RMD. 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 charities 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.
- Churches, synagogues, mosques, houses of worship and organizations specifically classified by the IRS as a church. 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).
 - Club/Travel/Athletic registration fees, event participation fees, etc.
 - 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, legacy/planned, insurance premiums contributions made through entities such as charitable remainder trusts, lead trusts and charitable gift annuities.
- Gifts made by posthumous Caterpillar employees and retirees, or surviving spouses.
- 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 **December 2 – 6, 2024**. The match request must be entered in the Caterpillar Cares portal **by 11:59 p.m. ET on December 6, 2024**. **Gifts made before** December 2 are not eligible.
- **Charities** must confirm all matching gift requests in the Caterpillar Cares portal **by February 15, 2025, at 11:59 p.m. ET**. The Caterpillar Foundation will process eligible 2:1 match payments to charities by March 2025.

HOW THE PROCESS WORKS

1 SEARCH

Login to the Caterpillar Cares portal at caterpillar.com/matching-gifts to search for eligible charities in your local country.

2 DONATE

Donate \$25+ USD (or local currency equivalent) directly to the eligible charity. Eligible gift dates: December 2-6, 2024 (or once \$2M program cap is achieved).

3 SUBMIT REQUEST

Login to the Caterpillar Cares portal to submit a match request by Dec. 6, 2025. Enter up to \$500 USD in donations & the Foundation will match at a 2:1 ratio up to \$1,000 USD.

4 CHARITY CONFIRMS

The charity receives the match request notification & verifies the gift by February 15, 2025.

5 FOUNDATION MATCH

The Foundation reviews requests & processes a 2:1 match to charities by March 2025. The Foundation reviews requests & processes 2:1 match payments to charities by March 2025.

- 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).

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.