THE ESTÉE LAUDER COMPANIES GOOD WORKS
GIVING GUIDELINES

At The Estée Lauder Companies, giving back is in our DNA. ELC employees champion programs that drive our Company’s unique culture and place a high value on service to our communities. As our Company continues to grow, so too do our opportunities to have meaningful impacts in the communities where we live, work and have a presence. The ELC Good Works Matching Gifts Program (the “Program”) aims to support and reward our employees’ commitment to giving and amplify the impact of our collective philanthropic efforts.

These giving guidelines cover the Donation Matching (dollar-for-dollar matching and payroll deductions), Dollars-for-Doers (dollars-for-hours volunteered matching), and Fundraising Matching (dollar-for-dollar matched for fundraising) programs of The Estée Lauder Companies.

GUIDELINES

• Full-time, regular employees of The Estée Lauder Companies in the United States are eligible to have their donations matched up to $5,000 per fiscal year for the Donation Matching, Dollars-for-Doers, and Fundraising Match programs combined.

• The Estée Lauder Companies will match donations of a minimum of $25 up to a maximum of $5,000 per U.S. full-time regular employee per fiscal year to eligible 501(c)(3) organizations and some educational institutions.

• Eligible donations will be matched at a ratio of 1:1.

• Eligible Dollars-for-Doers hours will be matched at a ratio of $20 per one hour volunteered, with a minimum of one hour of volunteer time required.

• Dollars-for-Doers hours expire at the end of each fiscal year and must be redeemed before then.

• Match requests may be made through a single match of up to $5,000 or through multiple donations cumulatively totaling $5,000.

• To be eligible for matching, a Donation Matching request must be submitted on the Good Works platform within three months of the date of the donation for which a match is being requested. The date of the donation must be on the receipt being submitted, as must the name of the employee who has made the donation.

• To be eligible for fundraising matching, a request must be submitted on the ELC Good Works platform within three months of the date of the event or the end of the fundraising period for which the fundraising occurred. The date of the event or the fundraising period must be on the documentation being submitted, as must the name of the employee who raised the funds and is requesting the match.

• For payroll elections, matching gift requests are automatically submitted for consideration when submitted with a payroll election. The user can choose the specific match amount prior to submission. The total for the payroll election must be $25 or greater.
ELIGIBLE PARTICIPANTS

• All full-time, regular U.S. employees

PROCESS

To request a match, full-time, regular U.S. employees must:

• Submit a donation or a payroll deduction on the ELC Good Works platform through the Giving page; or

• Upload a receipt for an offline donation – donations made outside the ELC Good Works platform – through the “Submit an Offline Donation” section of the Giving page. Receipts can be a scanned copy of a paper receipt, a letter/email from the organization confirming the employee’s donation, or a screenshot of the employee’s online donation; or

• Upload documentation for a fundraising match request – documentation can be a scanned copy or screenshot of the fundraising page, a letter/email from the organization confirming the amount; or

• Submit a Dollar-for-Dollar match request on the ELC Good Works platform through the Giving page; or

• Submit a payroll deduction election on the ELC Good Works platform through the giving page.

• All match requests must be directed to an eligible nonprofit

ELIGIBLE DONATIONS

A donation and match request must meet all of the following conditions:

• For matching gifts and Dollars-for-Doers requests (but not fundraising match requests), the donation must be made by an individual who is a full-time, regular employee in the United States in an amount ranging from $25 to $5,000.

• Fundraising matches must be requested by the individual raising the funds and who must be a full-time, regular employee in the United States in an amount ranging from $25 to $5,000. Personal donations made by the ELC employee can only be submitted for only one of the following: a Fundraising Match, Donation Matching, or a Dollar-for-Dollar match.

• Organizations must be located in the United States and must be either (i) recognized by the Internal Revenue Service (the “IRS”) as tax-exempt under Section 501(c)(3) of the Internal Revenue Code (that is, be a 501(c)(3) organization) and as a public charity and not a private foundation, or (ii) select educational institutions.

• Religious and spiritual 501(c)(3) organizations and places of worship are eligible only for services they provide to the community at-large regardless of faith, they are not proselytizing in nature, and they meet ELC's non-discrimination criteria as outlined below.
• Donations must be personal donations made by cash, credit card, or check, and must be from the employee’s own assets. Donations made in someone else’s name will not be accepted, regardless of relationship to employee.

• New items purchased to donate for a drive such as clothing, food, or school supplies. However, no donations of other real or tangible personal property (e.g., used clothing, art, used household items) will be matched.

• An employee may request the organization to restrict his/her donation to a specific purpose or program as long as the donation meets all other criteria in these Giving Guidelines.

The Estée Lauder Companies will not match donations to:

• Organizations that are not recognized as 501(c)(3) organizations by the IRS; political organizations; religious organizations (except as defined under Eligible Donations above); and any organization that does not meet ELC’s non-discrimination criteria, as follows:

  *The Estée Lauder Companies does not fund organizations, regardless of tax status, that discriminate on the basis of race, creed, color, religion, gender, age, national origin, alienage or citizenship status, sexual orientation, gender identity or expression, marital, partnership or familial status, disability, genetic information, veteran/military status, or domestic violence victim status.*

• Organizations that use adversarial or confrontational tactics, or whose primary mission is to lobby or engage in legislative or political activities.

• Cumulative donations from several individuals reported as one donation, unless submitted as a fundraising match request.

• Organizations that have been designated on the “Specially Designated Nationals” list of the U.S. Treasury Department’s Office of Foreign Assets Control.

Also, The Estée Lauder Companies will not match donations that are:

• For the private benefit of individuals (e.g., for the payment of an individual’s tuition or medical bills).

• In the form of premiums or insurance, under which the organization is the beneficiary.

• Real or tangible personal property (e.g., used clothing, art, used household items), unless as specified above, they are **new** items purchased to donate for a drive such as clothing, food, or school supplies.

• Donations not yet paid, such as pledges and bequests.

• Donations to or from community trusts or similar organizations such as donor advised funds, and from charitable remainder trusts, family foundations and other private foundations.

• Donations of stock.
• Donations made in exchange for any tangible benefit, e.g., tickets, discounts, memberships, meals, or dues.

ELIGIBLE VOLUNTEER HOURS

• Volunteer time eligible: Any unpaid volunteer work through organizations, whether or not recognized as 501(c)(3) organizations by the IRS; schools; churches; and even independently organized projects in the employee’s local community. Both hands-on work and skills-based/pro-bono work are eligible.

• Volunteer time not eligible:
  o Participation in fundraising walks/races, as these already serve to earn funds for a cause. However, volunteering at a fundraising event would be considered eligible.
  o Organizations that use adversarial or confrontational tactics, or whose primary mission is to lobby or engage in legislative or political activities.
  o Aveda Activism for the Earth hours or M.A.C. team grants hours. For more information on these programs, see the FAQ section.

ADMINISTRATIVE

• Matching gift requests are reviewed before they are sent to organizations and reviewed on a quarterly basis. The nonprofit will receive the matching gift funds approximately 1.5 months after the end of the fiscal quarter.

• Donations through payroll deductions will reach the nonprofit approximately 1.5 months after the end of the fiscal quarter.

• Donations made by credit card any time in a given month are disbursed on the 15th of each month to the nonprofit following the month in which the donation was made. To see the full payment schedule for donations / company match, click here.

• While all donations are fully tax deductible, a processing fee is deducted from the overall donation to the organization. Employees may choose to increase the amount of their donation in order to cover the fees. Those fees are:
  o Employee donation made by credit card – 4.75% (industry standard)
  o Company matching gift and payroll deductions – 2% overall plus 25 cents per unique organization matched per quarter

• For inquiries, please contact Global Corporate Citizenship and Sustainability at ELCGoodWorks@estee.com.
TERMS AND CONDITIONS

- The Estée Lauder Companies reserves the right to deny matching any donations to any organization that in the Company’s sole discretion does not meet the criteria of the Program.

- The Estée Lauder Companies reserves the right to suspend, amend, revoke or terminate the Program at any time without notice.

- The Estée Lauder Companies reserves the right to request an audit of the organization’s records and documents pertaining to the Program, and to request donor documentation necessary as a prior condition to matching any donation under the Program.

- If a matching gift is at any time found to have been generated by an ineligible donation, The Estée Lauder Companies will expect the prompt return of the matching gift by the organization.

- Fundraising solicitations to ELC colleagues, both in person and written form, are not permitted. Use of ELC email, postings and inter-office mail may be misinterpreted as a cause or program that is sanctioned by ELC. Any personal support or solicitations are not permitted to be conducted during ELC business hours, must never involve the use of ELC’s tangible and intangible assets, and must not reference ELC nor be tied to the employee’s employment with ELC.

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