

Safe & Smart Matching Gift Program Guidelines

The Program

The Johnson Controls Foundation will match (one for one) personal contributions in the name of the employee at a minimum of \$50 and a maximum of \$3,000 per individual, per year to eligible U.S. educational institutions, U.S. arts and cultural organizations, and U.S. civic organizations through this program.

- All organizations, institutions, funds, Foundations or associations must be recognized by the Internal Revenue Service as tax exempt.
- The organization must have trained professional direction and management and must be open to and operated for the benefit of the public.
- All gifts are subject to the conditions of this program.

Eligible Individuals

- Permanent full-time and part-time employees of Johnson Controls, located in the United States.
- Retired employees receiving a service pension from the company (or surviving spouses).
- Members of the Board of Directors of Johnson Controls.

Eligible Educational Institutions

Private and public elementary and secondary schools, two-year and four-year colleges, universities, graduate schools, professional schools and technical schools that are accredited by an accrediting agency recognized by the United States Office of Education. Eligible educational institutions may include national or regional state associations whose primary goal is financial support of higher education within the United States, e.g., Independent College Foundations, United Negro College Fund, etc. Also eligible are Alumni funds, foundations or associations affiliated with an eligible institution, if all such contributions are transmitted to the institution for its use for scholastic programs and are considered by the Internal Revenue Service as tax exempt.

Eligible Arts and Cultural Organizations

Arts and cultural organizations are broadly defined to include: arts councils; united arts funds; musical performing groups, such as symphonies and opera companies; dance companies; theaters and theater companies; art centers; libraries; historical societies; museums of art, history and science; planetariums; public TV and radio; historic preservation organizations; botanical gardens and zoos.

Eligible Civic Organizations

Civic organizations are defined as groups that provide assistance with safety and citizenship, community and neighborhood improvements, the environment, civil rights and equal opportunity. Examples of civic organizations may include fire and safety service organizations, animal service organizations that provide direct care, meal centers and food banks that collect and distribute food, and other similar service organizations.

Eligible Gifts

- The Johnson Controls Foundation will match (one for one) personal contributions in the name of the employee at a minimum of \$50 and a maximum of \$3,000 per individual, per year.
- The maximum aggregate contribution to any single institution is \$15,000 for any calendar year.
- The maximum amount matched per year, per individual is \$3,000.
- Pledges will not be matched until they are paid. Installment payments will be matched as separate contributions.
- Gifts must be personal contributions made directly to an approved institution in cash or securities having a quoted market value (in the form of a personal check, signed by the employee, money order, credit card, or immediately marketable securities). The basis for matching gifts of securities is the average market price on the exact date of the gift.

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Program Exclusions

The exclusion of certain types of organizations is necessary to comply with IRS regulations. This provides for efficient administration of the program and should not be interpreted as a judgment of the organization's purpose. Other exclusions are as follows:

- Gifts made by or through Community Trusts or similar organizations, including Charitable Remainder Trusts, Endowment Funds, or Family Foundations
- Gifts that provide a direct benefit, to the donor or donor's family
- Any portion of a gift that is not tax deductible to the donor
- Gifts made in lieu of tuition payment or services
- Fees for service or tuition payments
- Membership fees or ticket purchases of any kind
- Dues to alumni(ae) or similar groups
- No gifts will be made to foreign-based institutions; nor will any grants be made to institutions or organizations for use outside of the United States
- Gifts or payments for primarily political or religious purposes, unless specified for a community outreach program, such as a soup kitchen or homeless shelter
- Subscription fees for publications
- Insurance premiums
- Bequests or life income trust arrangements
- Gifts of real estate or personal property
- Cumulative gifts from several individuals reported as one contribution
- Gifts and/or designated monies that supports athletics and/or sports teams
- Gifts for fundraising events, walks/runs and testimonial dinners.

Administrative Conditions

- The interpretation, application and administration for participation shall be made by the Johnson Controls Foundation and its decisions will be final.
- While the present intention is that the Matching Gift Program should be a permanent feature of the Johnson Controls Foundation, if circumstances require, the program may be changed, suspended or discontinued at any time.
- Donors may designate their own gifts for restricted purposes; and the Foundation's matching grant will be used per the program guidelines at the institution or organization in the United States.
- No obligation is imposed upon or accepted by the Foundation by reason of the Matching Gift Program.
- A contribution in any one year does not establish a precedent for future giving.
- All gifts must be PAID—not merely pledged, before a matching payment is made.

Application Procedure for Retirees or Board of Directors of Johnson Controls

Retired employees receiving a service pension from the company (or surviving spouses) and members of the Board of Directors of Johnson Controls must complete SECTION 1 of the [Safe & Smart Matching Gift Program Application Form](#); forward the form with check, money order, credit card or securities (with cash value provided), to recipient organization. The matching gift form should reach the Johnson Controls Foundation office by December 1 of the year in which the donation was made in order to be matched in that calendar year.

Application Procedure for Employees of Johnson Controls

Permanent full-time and part-time employees of Johnson Controls, located in the United States must submit their charitable contribution through one of the following methods:

- **Option 1:** Make a qualifying donation through [MyGiving](#). Matches will be processed automatically.
- **Option 2:** Upload a receipt of your qualifying donation through [MyGiving](#) by clicking on Request a Match located in the Make a Donation tab. Acceptable forms of receipt include email/letter with organization logo or on letterhead confirming receipt of donation. The matching gift request must be submitted through MyGiving by December 15 of the year in which the donation was made in order to be matched in that calendar year.

Additional Information

Johnson Controls employees may receive more information by contacting the Foundation at: JohnsonControls.Foundation@jci.com