



# Matching Gifts Program

## WHO IS ELIGIBLE?

Any current full-time or part-time employee, current members of the board of directors or retiree of PG&E Corporation or Pacific Gas and Electric Company.

## WHICH ORGANIZATIONS ARE ELIGIBLE?

Participating organizations must be one of the following (excluding those listed in the “ineligible Recipient Organizations” section):

- A.** Recognized by the U.S. Internal Revenue Service as tax-exempt under Section 501(c)(3) of the Internal Revenue Code (IRC); or
- B.** Accredited public or private K-12 schools or school districts in the United States to which contributions are tax deductible under the Internal Revenue Code; or
- C.** Accredited public or non-profit colleges and universities in the United States to which contributions are tax deductible under the Internal Revenue Code.

**Note:** PG&E may request a nonprofit organization to certify that they comply with Eligible Recipient Organizations guidelines.

## PROGRAM POLICIES

PG&E will match eligible gifts on a dollar-for-dollar basis. The minimum eligible gift is \$25; the maximum is a total of \$1,000 per calendar year per employee, director or retiree. PG&E will match gifts made by payroll deduction, cash, check, credit card, or marketable securities. Gifts must be made by the employee to the qualified organization, not merely pledged, and must support the organization’s primary mission. Gifts must be charitable contributions that are deductible for federal income tax purposes.

The interpretation, application, and administration of this program will be determined solely by the Foundation, and its decisions shall be final. The program may be suspended, changed, revoked, or terminated at any time without notice. The budget that PG&E sets aside each year for the Matching Gifts Program accommodates a high level of participation. However, forms received will be processed on a first-come, first-served basis each calendar year until that current year’s Matching Gift budget is exhausted.

This form is not required for donations made through the Campaign for the Community. Gifts made through the Campaign are automatically matched.

## WHAT GIFTS ARE NOT ELIGIBLE?

Ineligible organizations include, but are not limited to, the following (this list may be expanded or amended from time to time by PG&E):

- A.** Organizations that discriminate or advocate discrimination against a person or group on the basis of race, color, national origin, ancestry, sex, age, religion, physical or mental disability status, medical condition, protected veteran status, marital status, pregnancy, sexual orientation, gender, gender identity, gender expression, membership or nonmembership in any lawful organization, or any other basis prohibited by local laws or regulations; or
- B.** Religious organizations (churches, synagogues, mosques, and other houses of worship) or other organizations primarily promoting religious purposes; (provided, however, that PG&E will consider matching gifts to programs operated by faith-based organizations if those programs meet all of the following criteria: (a) are open to all individuals in the community regardless of religious belief; (b) serve a secular purpose, such as a food pantry or a homeless shelter; (c) do not require individuals to join in religious worship to receive the services that the nonprofit offers; and (d) the program operates under its own tax-exempt status under section 501(c)(3) of the IRC, is a nonprofit organization with tax exempt status, and has its own mission statement and Board of Directors); or
- C.** Donor-advised funds, private foundations and personal trusts; or
- D.** Political organizations (partisan organizations or those supporting specific candidates or legislation) including those defined by the IRS under Section 501(c)(4); or
- E.** Business organizations as defined by the IRS under Section 501(c)(6); or
- F.** Organizations that do not comply with the USA PATRIOT Act; or
- G.** Organizations that might represent a conflict of interest with PG&E’s business interests or its reputation or relationships with others.
- H.** Fundraisers are not matched.

**Note:** PG&E does not necessarily endorse the nonprofits that receive matching gifts through the Matching Gifts Program. PG&E employees select the nonprofits they support through the Program and PG&E supports the employee’s efforts by matching their contributions up to \$1,000 per employee per year. Employees and retirees are encouraged to research the activities, practices and viability of nonprofits before contributing financial support.