

Deloitte Foundation Matching Gifts Program Guidelines

The Deloitte Foundation will match gifts made by personnel of the Deloitte U.S. Firms to accredited graduate, baccalaureate, and two-year degree-granting colleges in the United States and Puerto Rico, which have tax-exempt status under the Internal Revenue Code. The program will match any eligible gift made directly to an approved college/university by active employees of the Deloitte U.S. Firms, and active or retired partners, principals and directors of the Deloitte U.S. Firms during the fiscal year (June 1- May 31), subject to the following guidelines:

Eligibility Criteria

Gifts must be paid, not merely pledged, directly to an approved college/university and must be made by cash, check, credit card or in marketable securities. The value of the securities, for the purpose of the Program, will be valued as of the date they are released by the contributor.

Beginning in FY' 23, gifts made to institutions of higher education through the Social Impact Platform (formerly the Philanthropy Cloud/Deloitte's Workplace Giving platform) and disbursed by CyberGrants LLC (or Frontstream) to the school are eligible for match.

The minimum for each contribution, per school, per fiscal year, must be no less than \$50 for employees and \$250 for active or retired partners, principals and managing directors of the Deloitte U.S. Firms. The Foundation will match aggregate individual contributions to eligible recipient schools, which are made during the Foundation's fiscal year (June 1 to May 31), up to a fiscal year maximum of:

- \$32,500 for contributions made to eligible colleges/universities (beginning in FY' 24)

Gifts to an eligible college/university will be matched only if total eligible contributions from Deloitte U.S. Firms personnel are such that the Foundation match will total \$1,000 or more during the fiscal year. Gifts will be matched on a 1:1 basis.

Eligible Gift Designations: Gifts must be designated to academic programs/funds (e.g. degree programs, academic scholarships or other funds that are academic in nature). Gifts to university student counseling services/centers, or university-sponsored programs/funds that cover targeted student educational expenses (specifically, necessary academic supplies or transportation to/from campus to attend classes or support for students facing food or housing insecurity while enrolled at the university so that they can stay on their educational pathways) are also eligible for match.

The Foundation's matching gift will follow the donor's contribution designation. However, if undesignated, the Foundation reserves the right to designate the matching portion of the total contribution to programs, which support the objectives of the Foundation.

Matching will **not** be provided for contributions representing spousal gifts, testamentary bequests, alumni dues, athletic programs or activities, non-academic buildings or other non-academic fund, payment of tuition or student fees, gifts of future interest, life insurance premiums on policies naming the school or any program therein as beneficiary, or any other gift which does not meet the requirements of an eligible contribution as set forth above.

Important Note: Academic scholarship funds for student athletes are eligible (the fund must be restricted for academic scholarships only). In general, gifts that are designated to a fund that is both academic and non-academic in nature will only be matched if the school can restrict the gift to academic purposes only.

Contributions may be made to an eligible college/university at any time during the calendar year; however, the act of matching such contributions by the Foundation will occur annually. **All matching gift requests must be submitted online on or before May 31 of each year for matching in October.**

Procedure

Donor must apply online for match (via Deloitte Foundation matching gifts site or the Social Impact Platform on DeloitteNet). The Deloitte Foundation Matching Gifts Coordinator then contacts the college/university development office and instructs authorized university officials to verify the donor gift online on the Deloitte Foundation matching gifts site, thereby certifying that the contribution has been received by the school and that, to his/her knowledge, the gift complies with the provisions of the Program. The donor gift should be verified online by the University as soon as possible but no later than May 31 of each year. **In addition, an IRS ruling should be submitted to the Deloitte Foundation one time annually.**

The Foundation will review the matching gift request online and will authorize payment of matching contributions in accordance with the provisions of the Program. Each October, after the Foundation's year end of May 31, eligible gifts for a college/university will be matched provided that total eligible contributions from Deloitte U.S. Firms personnel are such that the Foundation match will total \$1,000 or more during the fiscal year. Matching payments will be disbursed by CyberGrants LLC, and will include a link to the online portal in order to provide each school with a record of gifts matched (i.e. donor name, donation date, donation amount, and designation).

Address requests for further information and all correspondence relating to the Program to: Matching Gifts Coordinator, Deloitte Foundation, 695 East Main Street, Stamford, CT 06901-2150, or via email at MatchingGifts@deloitte.com.