

DELOITTE FOUNDATION MATCHING GIFTS PROGRAM GUIDELINES

DONOR INSTRUCTIONS

To assist degree-granting colleges and universities, which provide education relevant to the profession and the Deloitte U.S. Firms, the Deloitte Foundation will match gifts of Deloitte U.S. Firms personnel to **academic programs** at eligible institutions of higher education. The Program will match any eligible gift made directly by an eligible individual to an approved college/university during the fiscal year (**June 1 - May 31**), subject to the following guidelines:

Eligible Contributors: active employees, and active or retired partners, principals and managing directors of the Deloitte U.S. Firms.

Eligible Colleges/Universities: Graduate schools and baccalaureate degree-granting colleges and universities in the United States and Puerto Rico, which have tax-exempt status under the Internal Revenue Code.

A tax-exempt fund, foundation, or association which is an integral part of an approved college/university or provides support directly to an approved university, will be considered if the gift will be applied directly to support the institution's primary educational objectives.

Determination of a college or university's initial and continuing participation shall be made by the Foundation.

Eligible Contributions: Gifts must be paid, not merely pledged, **directly** to an approved university and must be made by check, credit card charge 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. **Gifts made to institutions of higher education through the United Way or other organizations are not eligible for matching.**

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 directors of the Deloitte U.S. Firms. The Foundation will match aggregate individual contributions to eligible colleges/universities, which are made during the Foundation's fiscal year (June 1 to May 31), up to a fiscal year maximum of:

- **\$25,000 in aggregate gifts to strategic schools**
- **\$7,500 in aggregate gifts to all other eligible U.S. schools**

Thus, the maximum match per donor is \$32,500 per fiscal year per donor (\$25,000 to strategic schools and \$7,500 to all other eligible U.S. schools).

Please contact the Matching Gifts Coordinator at tel. (203) 761-3484 if you have any questions regarding the organization's recruiting relationship with a particular school. **Gifts to an eligible college/university will be matched only if total eligible contributions from personnel of the Deloitte U.S. Firms are \$1,000 or more during the fiscal year. Gifts will be matched on a 1:1 basis.**

The Foundation encourages donors to designate their contributions to academic programs, funds, or scholarships relevant to the profession and the Deloitte U.S. Firms. Such programs include those within a School or Department of Accounting, Business, Business Administration, Law, Taxation, Commerce, Finance, Economics, Management, Computer Science, Decision Science, Mathematics, Health

Administration, or Public Administration or other degree program.

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. Gifts made to institutions of higher education through the United Way or other organizations are not eligible for matching. **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 your gift to academic purposes only.**

Procedure: 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 (in October). Donor must apply online for match (via Deloitte Foundation matching gifts site on DeloitteNet). The Deloitte Foundation Matching Gifts Coordinator then contacts the college/university development office and instructs university official to verify the donor gift online on the Deloitte Foundation matching gifts site. The Deloitte Foundation Matching Gifts Coordinator then reviews each matching gift request and notifies donor and school of matching status prior to annual payout in October. **The Deloitte Foundation Matching Gifts Program year runs from June 1 to May 31 each year.**