

Matching Gift Program U.S.

**OPEN SOCIETY
FOUNDATIONS**

Employee Charitable Donations

The Open Society Foundations will donate three dollars for each dollar donated by U.S.-based staff to an eligible charitable organization.

About the Open Society Foundations

The Open Society Foundations work to build vibrant and inclusive democracies whose governments are accountable to their citizens. Working with local communities in more than 100 countries, the Open Society Foundations support justice and human rights, freedom of expression, and access to public health and education.

About the matching gift program

To encourage private giving by full-time and part-time employees, we offer a Matching Gift Program under which Open Society will donate three dollars for each dollar donated to an eligible charitable organization.

Each eligible employee may submit a combined maximum of \$15,000 in contributions per calendar year (resulting in a total yearly maximum of \$45,000 in matching funds provided by Open Society per eligible employee).

Each contribution must be at least \$50.

Open Society reserves the right to amend, modify, suspend or terminate its Matching Gift Program at any time.

Eligible persons

- Full and part-time U.S. employees of Open Society

Eligible gifts

Gifts may be in the form of cash, checks, or publicly traded securities. Your matching gift form must be received by Open Society from the recipient organization within one year after the date of your contribution. Open Society will match only actual donations, not pledges. In the case of securities, Open Society will only match gifts of publicly traded securities where there is a published bid price. The value of gifts of shares of stocks or other securities will be determined by the last sale of published bid price on the date of the gift.

Ineligible gifts

IRS regulations do not permit the Open Society matching gift to be used to satisfy a pledge made by an individual. School tuition or fees, subscription fees for publications, dues, payable mileage, or expenses associated with making a donation are ineligible for a matching gift. Other non-cash donations (e.g., personal or real property) are also not eligible to be matched under this program.

Open Society will match only the charitable portion of a gift. The portion of a gift that represents goods or services received by the employee is not eligible for matching funds. For example, if the cost of a ticket for an event organized by a charitable organization includes a dinner or other goods or services, their value (as determined by the organization) must be deducted from the cost of the ticket in order to determine the amount eligible for matching funds.

Open Society matching funds may not be used to carry on propaganda or otherwise to attempt to influence legislation or to influence the outcome of any specific public election or to carry out, directly or indirectly, any voter registration drive.

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Eligible organizations

The recipient organization must have a determination letter from the Internal Revenue Service stating that it is tax-exempt under Internal Revenue Code Section 501(c)(3) and that it is classified as a public charity under Section 509(a)(1) or (2). Examples of eligible organizations include colleges and universities, hospitals, cultural organizations, churches, and many other charitable institutions. By submitting its tax determination letter, a recipient organization acknowledges that there has been no change in its tax exempt status or classification as a public charity.

Organizations classified as public charities under Section 509(a)(3), known as supporting organizations, are not eligible to receive Matching Gift Funds. Effective January 1, 2020, Open Society will no longer match gifts to donor advised funds (DAFs). A DAF is a private fund administered by a third party and created for the purpose of managing charitable contributions on behalf of a donor, while still allowing the donor to maintain significant control over the placement and distribution of the charitable gift.

You may wish to determine in advance of making a contribution whether the recipient entity is classified by the IRS as a supporting organization. If so, please contact Grants Management before making the gift or completing this form.

Open Society reserves the right to decline a matching gift request. Open Society will interpret, apply, administer, and make all final decisions regarding the provisions of the program.

Applying for the matching gift program

To apply for the Matching Gift Program, complete the form below. An eligible U.S. employee should complete PART A of this form and send it with his or her contribution to the eligible organization. An authorized officer at the recipient organization should then complete PART B and return it via mail or email to:

Open Society Foundations
Matching Gift Program
Attn: Human Resources
224 West 57th Street
New York, NY 10019

matching.gifts@opensocietyfoundations.org

Open Society will process payment of matching gifts within six weeks of receipt of the completed form. Failure to complete any part of this form or to supply any requested documentation may result in processing delays or rejections.

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Application Form

Part A

To be completed and signed below **by the Open Society Foundations participant** and sent along with your gift to the eligible organization.

Name

Enclosed is my personal gift:

Cash/check/online donation

Amount of gift

_____ shares of _____
Number Type of Stock

Ticker symbol and company name

Date gift was given (mm/dd/yyyy)

Name of recipient organization

I hereby certify that the above donation is entirely my personal contribution and is not, in whole or in part, the gift of another individual/s. I also certify that all information is accurate, that contributions are not in lieu of tuition or fees, that the recipient is not a donor advised fund, and that Open Society's matching portion will not be used to satisfy a pledge. I have not received any material benefit in exchange for my gift, and I have read and understood the guidelines of the Open Society Foundations Matching Gift Program.

Signature

Date

Please return this page via mail or email to:

Part B

To be completed and signed below **by an authorized officer of the eligible nonprofit recipient organization** and sent to the listed address. With the completed application form, the organization must include a copy of the IRS determination letter stating that it is tax-exempt under Internal Revenue Code Section 501(c)(3) and that it is classified as a public charity under Section 509(a)(1) or (2).

Date gift was received (mm/dd/yyyy)

Amount of gift

EIN

Legal name of organization

Address

City, State, Zip

Contact name and title

Telephone

Email address

I hereby confirm that the contribution will not be applied to a donor advised fund. I further verify receipt of the contribution described herein and certify that the donation represents a charitable contribution and that the donor derives no material benefit as a result of this gift except as disclosed above. I confirm that the gift will be recorded as a matching gift in any publications and not as a grant from Open Society. I further confirm that the gift will not be used to carry on propaganda or otherwise attempt to influence legislation or to influence the outcome of any specific public election or to carry out, directly or indirectly, any voter registration drive. I also certify that all information provided in this form and otherwise in connection with this request is accurate and that I am an authorized officer of the recipient organization.

Signature

Date

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