

# What are the guidelines for the PPG Matching Gifts Program?

## PPG Matching Gifts Program Guidelines

The PPG Industries Foundation Matching Gifts Program provides an incentive for personal giving by U.S. employees and directors of PPG Industries by matching their contributions to eligible institutions in the United States.

The contributions may be made personally or through the participant's charitable fund. An employee must be in the active regular employment of PPG Industries or its wholly-owned subsidiaries at the time of the contribution. Surviving spouses may make contributions within one year of the death of an employee or director.

The program is governed by the following conditions:

- The minimum contribution that will be matched by the Foundation shall be \$25.
- The Foundation will match an individual's contribution up to a total of \$10,000 per year.
- An eligible contribution is defined as a personal gift actually paid to an organization in cash or

securities having a quoted market value. The gift may be from the eligible participant or from the participant's charitable fund. It cannot be a pledge. A confirmation of the gift must be made by the organization in order to be considered eligible for the Matching Gifts Program.

- The Foundation does not match payments to the United Way or made for services, tuition, subscriptions, insurance premiums, political purposes, religious groups solely for religious purposes or any type of payment not made as a direct contribution.
- Recipients must be organized and located within the U.S. or its possessions and be recognized by the Internal Revenue Service as organizations to which deductible charitable contributions may be made and as public charities under Section 509(a) of the Internal Revenue Code. Note, however, that supporting organizations classified under 509(a)(3) of the Code (e.g. many foundations and alumni associations) are not eligible recipients.
- Gifts made via Charitable Remainder Trusts or Charitable Gift Annuities will be matched at the value determined by applicable IRS guidelines.
- A contribution from the PPG Industries Foundation to a nonprofit organization through the Matching Gifts Program does not constitute an endorsement of that organization or its activities by PPG Industries Foundation.
- PPG Industries Foundation shall be entitled to suspend, change, revoke or terminate this program at any time with respect to contributions made thereafter. It may request supporting donor documentation where necessary.

- • Questions of interpretation, application or administration of the provisions of the Matching Gifts Program shall be decided by the Foundation's Board of Directors. Its decisions shall be final.

*Note: The PPG Industries Foundation accepts no responsibility to match gifts that are not documented by the steps indicated hereon.*

## **PPG Canada Matching Gift Guidelines**

Contributions may be registered by logging into the employee portal and going to the 'Log a Donation or GIVE tab'

The PPG Matching Gifts Program provides an incentive for personal giving by Canadian employees by matching their contributions to eligible institutions in Canada.

The contributions may be made personally or through the participants charitable fund. An employee must be in the active regular employment of PPG or its wholly-owned subsidiaries at the time of the contribution.

The program is governed by the following conditions:

The minimum contribution that will be matched by PPG shall be \$25.

- PPG will match an individual contribution up to a total of \$10,000 per year.
- An eligible contribution is defined as a personal gift actually paid to an organization in cash or securities having a quoted market value. The gift may be from the eligible participant or from the participant charitable fund. It cannot be a pledge. A confirmation of the gift must be made by the organization in order to be considered eligible for the Matching Gifts Program.
- PPG does not match payments to the United Way or made for services, tuition, subscriptions, insurance premiums, political purposes, religious groups solely for religious purposes or any type of payment not made as a direct contribution.
- Recipients must be organized and located within Canada and be recognized by the Canadian Revenue Agency (CRA) as organizations to which deductible charitable contributions may be made.
- Gifts made via Charitable Remainder Trusts or Charitable Gift Annuities will be matched at the value determined by applicable guidelines.
- A contribution from PPG to a nonprofit organization through the Matching Gifts Program does not constitute an endorsement of that organization or its activities by PPG.

- PPG shall be entitled to suspend, change, revoke or terminate this program at any time with respect to contributions made thereafter. It may request supporting donor documentation where necessary.

Questions of interpretation, application or administration of the provisions of the Matching Gifts Program shall be decided by PPG'S Global Giving Committee. Its decisions shall be final.

Note: PPG accepts no responsibility to match gifts that are not documented by the steps indicated hereon."

## **What are the guidelines for the PPG Foundation US GIVE Program?**

"PPG Foundation Grant Incentives for Volunteerism by PPG Employees & Retirees (GIVE) Program Guidelines

Contributions may be registered by visiting [ppg.yourcause.com](http://ppg.yourcause.com)

The PPG Foundation GIVE Program provides an incentive for on-going volunteer activity by U.S. employees and retirees (eligible for two years after retirement date) by granting \$500 to eligible institutions in the United States.

PPG U.S. participants may submit one application per year for a grant of \$500 for volunteering on their own time at eligible charitable organizations and educational institutions in communities where they live and work.

Applications may be made at any time. Deadline for submitting forms to PPG for prior-year volunteering is March 31 of the current year.

Applicants will be notified if Foundation is unable to process the application. Payments will be distributed at least twice each calendar year.

Each organization or institution may receive a maximum of 10 grants from PPG Foundation through this program in one calendar year.

Grant designations are to be honored. The intention of the GIVE Program is to recognize volunteer activity at the local level where the PPG participant volunteers. The program is governed by the following conditions:

- Recipients must be organized and located within the U.S. or its possessions and be recognized by the Internal Revenue Service as organizations to which deductible charitable contributions may be made and as public charities under Section 509(a) of the Internal Revenue Code. Note, however, that supporting organizations classified under 509(a)(3) of the Code (e.g. many foundations and alumni associations) are not eligible recipients.
- Ineligible organizations are organizations not satisfying IRC Section 501(c)(3) government instrumentalities, political or advocacy organizations, religious organizations for religious purposes, membership organizations that do not involve volunteers, or organizations representing a conflict of interest for the applicant or for the Foundation and organization classified as supporting organizations under Section 509(a)(3) of the Internal Revenue Code.
- A contribution from the PPG Foundation to a nonprofit organization through the GIVE Program does not constitute an endorsement of that organization or its activities by PPG Foundation.

PPG Foundation shall be entitled to suspend, change, revoke or terminate this program at any time with respect to contributions made thereafter. It may request supporting donor documentation where necessary.

Questions of interpretation, application or administration of the provisions of the GIVE Program shall be decided by the Foundations Board of Directors. Its decisions shall be final.

Note: The PPG Foundation accepts no responsibility to process grants that are not documented by the steps indicated hereon."

## **Innovative Classroom Grant**

### About Innovative Classroom Grants

PPG Foundation is committed to investing in science, technology, engineering and math education programs that help communities develop a skilled workforce for today and a generation of innovators for tomorrow. This mini-grant program is designed to support projects related to science, technology, engineering or math championed by employees in partnership with local public schools and spark student interest and achievement in these areas.

Program Details

- Any employee may sponsor a request for a grant of up to \$1,000 for a project that meets the eligibility criteria outlined below.
- Each employee is limited to three Innovative Classroom Grants per year.
- Each school is limited to five Innovative Classroom Grants per year.

### **Project Eligibility Criteria**

In order to be considered for funding, the project must:

- Aim to stimulate student interest and achievement in subjects related to science, technology, engineering or math, ideally through activities that:
- Engage in hands-on activities to learn and apply skills - Offer challenging content that is related to real-world context and application - Enhance ability for teachers to deliver effective and engaging programs - Provide career-related exploration opportunities, ideally through interaction with role models and mentors
- Impact a minimum of 15 students
- Have a total project budget of less than \$5,000

Innovative Classroom Grants will not support a project that is funded with tax dollars, or any project funded beyond a two-year period. Requests cannot be made for the same project at a school in a calendar year. Capital equipment requests must be part of a program or project.

### **What is the VTO policy?**

The Volunteer Time Off (VTO) policy is designed to support employees; community engagement and volunteer activities. PPG will provide eligible employees with up to 8 hours of 100% paid volunteer time off per calendar year for eligible, non-company sponsored activities. The benefit may be taken in two 4 hour increments or one 8 hour increment as agreed upon between the employee and manager.

Who is eligible to participate in the VTO program?

All full-time and permanent part-time (regularly scheduled to work 20 or more hours per week) U.S. employees in the Core or Matrix benefit affiliation are eligible for volunteer time off. If you

are not sure of your benefit affiliation, contact the PPG HR Shared Services Center at 1.888.774.2121 or via email at HRSharedServices@ppg.com.

How do employees participate?

Access and submit a VTO request through the internet by visiting [ppg.yourcause.com](http://ppg.yourcause.com). The application process is brief and asks for the organization name, a brief description of the proposed volunteer activity, as well as the requested date and hours requested (either 4 or 8). This request will either be approved or denied. If approved, employees must seek manager approval to take the volunteer time off. Detailed step-by-step application instructions are available.

What organizations are eligible for the VTO program?

Most charitable organizations across a wide range of social causes are eligible for the VTO program. Recipients must be located in the U.S. and be designated as a tax-exempt, charitable organization under section 501(c)(3) of the Internal Revenue Code. When you apply, the system will automatically check your organization for eligibility.

Organizations that are not considered eligible under this policy are those established to influence legislation or support political activities, religious groups solely for religious purposes. What volunteer activities are eligible for the VTO program? Most activities are eligible, such as school or classroom-based mentoring, volunteering at a local hospital, serving food at a local food bank, etc.

Activities that are not considered eligible under this policy include volunteering with religious groups for religious purposes, activities that influence legislation or support political activities, activities that pose safety or security risks for employees.

How much volunteer time are employees allowed to take? Employees may take up to 8 hours of paid volunteer time off per calendar year, and this may be taken in two 4 hour increments or one 8 hour increment.

What is the deadline for participation in the VTO? Employees may apply for, and utilize, VTO during the calendar year. Unused hours cannot be carried over into the following calendar year.