



NATIONAL CENTER FOR
FAMILY PHILANTHROPY

Family Giving Online Knowledge Center Sample Forms, Checklists, and Policies

TITLE: Matching Gift Program (Nord Family Foundation)

SOURCE: The Nord Family Foundation

[For more information, please go to: <http://www.nordff.org/>]

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MATCHING GIFT PROGRAM FOR MEMBERS, TRUSTEES, AND STAFF NORD FAMILY FOUNDATION

Nature of the Program

The Foundation's Matching Gift Program is designed to encourage individual financial support of educational, charitable, cultural and human welfare organizations by providing Members, Trustees and Staff the opportunity to increase the effectiveness of their own contributions to such organizations.

Eligible Contributors

Members, Trustees and permanent, full-time employees of the Foundation are eligible for participation in the Program.

Eligible Organizations

To be eligible to receive a matching gift under the Foundation's Matching Gift Program an organization must meet the following criteria:

- Be a non-profit corporation organized under laws of the one of the United States or one of its possessions; and
- Either:
 - Be organized exclusively for educational, charitable, cultural or human welfare purposes and be recognized by the Internal Revenue Service as an organization described in Section 501(c)(3) of the Internal Revenue Code and treated as other than a private foundation for federal tax purposes;
 - Qualify as a governmental unit described in Section 170 of the Internal Revenue Code, provided the matching gift is made exclusively for public purposes; public school districts and health and human service departments are examples of the type of entities that typically qualify as governmental units.

Matching gifts may be directed to a particular fund or account on behalf of an eligible organization, such as an alumni fund, provided that the recipient is an integral part of the eligible organization and will transmit all contributions directly to, or will use all contributions directly for the benefit of, the eligible organization.

Churches and other religious organizations are not eligible for matching gifts, but this does not exclude religiously oriented community-service organizations such as the Salvation Army or Catholic Community Action.

Eligible Contributions

The Foundation will match \$1.00 for each \$1.00 an eligible contributor gives to eligible organizations, up to an aggregate total by an eligible contributor of \$5,000 given during any calendar year.

The following conditions apply:

- To be eligible a gift must be in cash and be at least \$25.00
- Funds paid by the Foundation under the Matching Gift Program may not be used by Members, Trustees or Staff as a substitute for, or in satisfaction of, their personal pledges. For example, if Trustee A pledges \$10,000 to the American Red Cross and then makes a \$5,000 contribution of his own funds to the organization, Trustee A may not count the \$5,000 contributed by the Foundation to the American Red Cross under the Matching Gift Program as an amount that satisfies a portion of Trustee A's \$10,000 pledge.
- The Foundation will not match contributions made by Members, Trustees or Staff to the extent those contributions have been matched by another foundation, employer, or other entity. For example, Trustee B is employed by Newco, Inc., which has a dollar for dollar matching gift program with a maximum limit of \$750 per employee per year. Trustee B gives \$1,000 to the American Red Cross. Of that amount, \$750 is matched with a gift in an equal amount to the American Red Cross under Newco, Inc.'s matching gift program. The Foundation will match only \$250 of Trustee B's \$1,000 gift. Assume the same facts, except Newco, Inc. contributes \$1 for \$2 an employee donates to a charity. Based on Trustee B's \$1,000 gift to the American Red Cross, Newco, Inc. makes a contribution of \$500 to that organization. Under these facts the Foundation will not match any portion of Trustee B's gift to the American Red Cross because Trustee B's entire gift was taken into account for the match under the Newco, Inc. matching gift program.
- Matching funds are not available for bequests, dues paid to alumni groups, insurance premiums or other similar indirect payment, subscription fees for publications, tuition fees, membership or admission fees, or payments any portion of which are goods or services.

Administration

The Foundation's Matching Gift Program is administered by its Executive Director. The interpretation, application and administration of the Program are subject at all times to final determination by the Executive Director and the Foundation's operation in accordance with its charitable purposes and applicable law. The Foundation's Trustees reserve the right to suspend, amend, modify, or terminate the Program at any time.

Procedure

Official matching gift forms are available from the Foundation office. An eligible contributor fills out *Section One* of the form and forwards the form and gift to the desired eligible organization. An official authorized by the recipient organization completes *Section Two* of the Form and returns the certified form to The Nord Family Foundation.

Matching checks will be issued within 30 days after receipt of a properly certified form. Subject to the limitations discussed in this document, matching gifts will be applied against the total permitted an

eligible contributor for a calendar year based on when the gift is made, irrespective of when it is received or the year in which the match is paid.

The Executive Director may transmit details of the Program and procedure to institutions requesting information, but shall not disclose to such institution the names of those eligible to participate under the Program. The Foundation reserves the right to make inquiries regarding recipient organizations and their tax exempt status and to make the final determination as to whether an organization qualifies for a contribution from the Foundation and whether a contribution will be made by the Foundation under the Matching Gift Program. Specifically, the Foundation reserves the right to decline to match any gift if to do so is inconsistent with the Foundation's charitable purposes in the sole discretion of the disinterested Trustees.

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