

Rockefeller Foundation Matching Gift Program FAQs

What is the purpose of the matching gift program?

The Rockefeller Foundation offers a generous matching gift program to encourage its staff, trustees and investment committee members to make personal donations to the charities of their choice.

How much will RF match per year?

Each eligible trustee and staff participant may contribute up to \$30,000 per year in qualifying donations. The Foundation will match these donations on a 3:1 basis, up to \$90,000 per individual per calendar year.

What is the minimum donation that will be matched?

The minimum donation that will be matched is \$20.

What kinds of donations are matched?

Gifts of cash, check, or credit card (paid directly to the charity) and of shares of publicly-traded stock (transferred directly to the charity) are eligible to be matched.

When I make a gift of stock, how is the match amount calculated?

The value of your donation is calculated by multiplying the number of shares donated by the average of the high and low stock price on the date of donation. The match will be three times the resulting amount. In processing your application for a match, the matching gift contractor will verify your calculation of the amount as entered on the website.

What is the procedure for requesting a matching gift?

1. Make your donation to the charitable organization.
2. Go to <http://givingprograms.com/rockefellerfoundation> and complete the request online.
3. You will be notified via email of the receipt of your request.

How does it work on the charity's end after I've submitted an application via the website?

Once you have submitted an application for a matching gift via the Rockefeller Foundation Matching Gift Program website, the recipient organization will be vetted-verified as eligible according to the program's policy. At the same time, the organization will themselves be asked to verify receipt of your original donation and to provide a certification about their organization, the gift and the use of the funds. If there are any problems or questions, you will be contacted, as will the recipient organization. If all requirements are met and the donation can be verified, a payment will be processed and sent in the next run of payments.

On average, how long does it take to process a match request once it is submitted?

Most applications can be processed quickly and applicants can count on a turnaround time of less than three months. If in the review process an application is found to be out of guidelines, applicants will be alerted as quickly as possible. In special cases, an application may take longer to process because of the due diligence required. It is important to note, however, that matching gifts will be paid monthly through this process, so depending on the timing of the application and verification, there could be delays that prompt a payment to get pushed to the next monthly run.

How can I find out the status of my request for a matching gift?

As noted above, if there are any problems or questions with a matching gift application, you will be contacted. However, you can log in to the website at any time to check on the status of gift applications you have made by visiting the "Giving History" area. Here you should find a list of all of your gift applications, and their respective statuses: *pending*; *declined*; *approved* and *paid*

Who is eligible to participate in the program?

The following individuals are eligible to participate in the matching gift program:

1. All current, regular full- and part-time Rockefeller Foundation staff members;
2. Current members of the Foundation's Board of Trustees or its Investment Committee;
3. Former members of the Foundation's Board of Trustees or its Investment Committee until the end of the calendar year following the year in which they resigned or retired from the Board.

What organizations are eligible to receive matching gifts?

Only the following types of entities are eligible to receive matching gifts from the Foundation:

U.S. 501(c)(3) entities:

1. Publicly-supported charities that have a current Treasury Department ruling under Internal Revenue Code (IRC) Section 501(c)(3) and are classified under IRC Section 509(a)(1) or (2).
2. Charities known as "supporting organizations" that:
 - a) have a current Treasury Department ruling under IRC Section 501(c)(3) and are classified under IRC Section 509(a)(3);
 - b) have previously been determined by the RF to be eligible grantees of the Foundation in the regular course of its grantmaking.
3. Houses of worship or other religious organizations (covered under IRC Section 509(a)(1) and described in Section 170(b)(1)(A)(i)) that have a current Treasury Department ruling under IRC Section 501(c)(3).

Please note: The Foundation will match a donation to a religious organization that has not obtained an individual 501(c)(3) determination as long as it is covered by a group exemption, but not otherwise.

4. Educational institutions (classified under IRC Section 509(a)(1) and described in Section 170(b)(1)(A)(ii)).

Please note: The Foundation may be able to match your donation to a public school, provided that use of the funds is restricted to a specific charitable purpose.

Non-U.S. entities:

1. Charities based outside the U.S. that have a current Treasury Department ruling and meet the criteria described in (i) or (ii) under "U.S. 501(c)(3) entities" above.
2. Organizations that have been determined by the Rockefeller Foundation to be the equivalent of a U.S. publicly-supported organization within 12 months prior to the payment date of the matching gift.

Gifts to organizations outside the U.S. will be sent by the matching gift contractor to the Foundation's Office of Grants Management for verification prior to processing.

Donor-advised funds, private foundations and non-U.S. private-foundation equivalents are among those entity types that are not eligible recipients.

My church doesn't have an IRS letter – will the Foundation still match my donations?

The Foundation will match a donation to a religious organization that has not obtained an individual 501(c)(3) determination as long as it is covered by a group exemption, but not otherwise.

I want to make a donation to a public school – will the Foundation be able to match my donation?

The Foundation may be able to match your donation to a public school, provided that use of the funds is restricted to a specific charitable purpose.

I don't want to get a charity's hopes up about receiving the matching funds. How can I find out if the organization to which I plan to donate money is eligible to receive matching funds?

For U.S. public charities and educational institutions and non-U.S. organizations with IRS rulings, you can go to the IRS's exempt organization search on its web site (<http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check>) or check GuideStar (www.guidestar.org). On the IRS site, search for the organization, and then click what it says under "Deductibility Status." For U.S. organizations, we will match funds when the code is "PC. A public charity with a 50% deductibility limitation." For non-U.S. organizations, the code will say "8. A foreign-addressed organization." On GuideStar, search for the organization's name. We will be able to match contributions when the text after the organization's name is "Contributions are deductible, as provided by law."

Please also note that a particular subset of 501(c)(3) charities, known as "supporting organizations," are – following the passage of the Pension Protection Act in 2006, which limits the ability of private foundations to make grants to certain supporting organizations – not eligible to receive matching gifts unless the Foundation has previously determined, in the course of its grantmaking, that the entity is an eligible recipient of Foundation funds. On GuideStar, you can tell if a charity is a supporting organization because the record will note as the reason for non-private-foundation status that the organization is classified under Section 509(a)(3).

For non-U.S. organizations that do not have an IRS ruling, you can contact Jason Boone in the Foundation's Office of Grants Management to search its status for you.

What if I'm submitting an application for several gifts to the same organization, e.g., for my monthly donation to my church?

If the gifts were made in the same calendar year, you may generally simply input the date of the last donation as the date of donation. Separate applications should be made for gifts made in different calendar years. If your donation was in the form of stock or in a currency other than U.S. dollars, you must input separate requests for each donation, as the value of the match is calculated on the basis of the donation date in such cases.

Who reviews and approves the match?

AmeriGives, the company that administers the Rockefeller Foundation Matching Gift Program, reviews and approves the request for matching gifts based on criteria established by the Foundation.

The Program's approval of a matching gift request is entirely discretionary and will be based on a review of materials designated by the Managing Director, Program Operations and Assistant General Counsel, that allow AmeriGives and the Foundation to verify the eligibility of the proposed matching gift under the program.

The Foundation's Office of Grants Management, in consultation with the General Counsel's office as appropriate, has the final say in all decisions regarding the matching gift program and any individual gifts.

Any restrictions and conditions?

1. All donations to be matched must be from your personal assets (or those assets shared with your spouse or domestic partner) and provided on your own behalf.
2. If you wish to have a donation made from your donor-advised fund matched by the Foundation, you must certify that during the calendar year in which the donation to be matched was made, you contributed at least the amount of such donation from your personal assets (or those assets shared with your spouse or domestic partner).

3. Matching gift amounts may not be used to fulfill a pledge made by you or any member of your family.
4. Requests must be received by the Foundation from the employee no later than June 30 of the year following the year in which your donation was made.
5. Submitted requests that remain unverified by the recipient organization longer than 90 days will be rejected (with the option of reopening at the discretion of the Office of Grants Management).
6. Neither you nor any member of your family may receive a financial benefit in return for your donation or the Foundation's match, and only the tax-deductible portion of your gift may be matched.
7. Where you have restricted the use of funds for a particular purpose, the matching funds will be given the same restriction, provided that it is indicated on the application.
8. Foundation funds must be expended solely for religious, charitable, scientific, literary, or educational purposes and may not be used, among other restrictions, for lobbying purposes, to influence the outcome of elections, or for voter registration drives.
9. This program is discretionary and subject to change or cancellation at any time by the Foundation.
10. All matching gifts are within the Foundation's discretion and the Foundation has the right to deny any matching gift request as well as to seek or review additional information about the request.
11. The Foundation cannot guarantee the confidentiality of matching gift requests or payments.
12. In order for a proposed gift to be eligible for a match, you will be asked (upon submitting an application) to acknowledge and agree that your gift is in compliance with the program's rules and procedures.

I want to make donations through a donor-advised fund. What may be matched?

Your donations to a donor-advised fund are not eligible to be matched by the RF.

Donations made from your donor-advised fund may be matched if you certify that you contributed, from your personal assets (or those assets shared with your spouse or domestic partner), during the year in which the donation is made, an amount to the donor-advised fund at least equal to the amount to be matched. You will be asked to provide certification of such a contribution.

What does it mean that pooled funds will not be matched?

The funds to be matched must be from your personal assets (or your combined assets with your spouse or domestic partner). You may not accept funds from other people and submit them as your own donation in order to increase the Foundation's match. Likewise, it is impermissible to collect funds raised at a fundraiser and submit them as your own donation.

What does it mean that matching funds may not be used to fulfill a pledge?

Foundation funds may not be used to meet a personal obligation or pledge to a charity. Such a match could run afoul of a number of tax regulations, including the rules prohibiting "self-dealing," that apply to private foundations.

This turns in part on the relationship or agreement of the individual donor and the recipient charity. For example, you may not commit to a charity that you will make a total personal donation of \$2,000, and then pay \$500 and have the Foundation's matching funds of \$1,500 complete your pledge. You may, however, indicate to the charity that you will donate \$500, and that the Foundation, under its program, may provide matching funds of \$1,500, for a total amount to the charity of \$2,000.

What about personal pledges to raise funds through a race or other means?

Such pledges are often aspirational fundraising goals and each contributor supporting a participant makes his or her own gift to the charity sponsoring the event. RF matching funds may be used to match the personal contribution of a participant or supporter of an event, provided, of course, that the participant or supporter is eligible to participate in the matching gift program. For example, if your family member or

friend is participating in an AIDS Ride, your personal donation to the Gay Men's Health Crisis for the AIDS Ride can be matched by the Foundation.

Will the Foundation match my donation if I receive an incidental benefit (such as an umbrella or a dinner) along with my donation? What if my purchase of a membership to a local charity includes a donation?

While in some cases the Foundation must decline to match such gifts, depending on the circumstances, the Foundation will generally be able to match the tax-deductible portion of your donation, i.e., your donation less the value (as indicated by the charity) of the benefit you received. Recipient organizations are asked to specify the amount of your gift minus the value of any such incidental benefit received.

I receive (or my family member receives) minimal compensation from an organization to which I also donate funds, and I would like to have my donation matched. What are the circumstances under which that would be permissible?

If you indicate that you or a family member receive compensation from the recipient organization, then you will be asked a series of follow-up questions by the Foundation's Office of Grants Management to ensure that the Foundation's matching gift could not be used to fund your (or your family member's) compensation.

If I have questions, who should I call?

Please contact the program at 1-855-657-9548 (within the U.S.) or via email, at rockefellerfoundation@givingprograms.com.