A Guide for a Successful Matching Gift Program
Introduction

The Council of Michigan Foundations (CMF) is a membership association of more than 400 foundations and corporate giving programs that make grants for charitable purposes. Our mission is to enhance, improve, and increase philanthropy in Michigan. We often receive questions about matching gift programs, usually from corporate foundation and corporate giving staff recently assigned to start a program or manage an existing one.

This Guide has been produced to help answer common questions and provide sample matching gift program forms and other resources. To produce this Guide, in 2001 CMF surveyed more than 65 administrators and staff members of corporate foundations and corporate giving programs with matching gift programs across the United States to identify current common practices. In addition, recent national surveys about matching gift programs conducted by the Council for Advancement and Support of Education (CASE) and Blackbaud were reviewed.

The recommendations offered in this Guide are a general blueprint for consideration. We recognize that implementation and success of any matching gift program will vary depending upon the structure, goals, and needs of an individual corporation.

In addition it must be noted that a number of private foundations, such as the Kresge Foundation, and public charitable foundations, such as Rotary Charities of Traverse City, have developed matching gift programs for their staff and members. While not the primary audience, this Guide should be helpful for these types of foundations as well.
General Electric started the first matching gift program in 1954. Its goal was to help the corporation and its employees support the colleges and universities that had prepared employees for their careers. Many Michigan companies have since started matching gift programs, with increased interest in the last decade.

While there are known matching gift programs in 28 industry classifications, the greatest number are in the manufacturing sector, according to the 2002 Blackbaud Matching Gift Survey Data Summary. Insurance, financial services and utilities are the other three large classes of industries supporting such programs.

“Corporations are looking for better ways to serve their communities’ needs and the needs of their employees,” said Susan Broman, executive director of the Steelcase Foundation in Grand Rapids, Michigan, which has had a matching gift program since 1993.

Companies that have created matching gift programs cite the following reasons for doing so:

❖ Advance their mission;
❖ Engage and connect employees in that mission;
❖ Complete the overall giving program by expanding the number of organizations eligible to receive grants;
❖ Be a better corporate citizen;
❖ Initiate a “virtuous cycle” that provides donations to organizations that help educate their employees;
❖ Improve employee relations, employee recruitment, and employee morale;
❖ Foster better public relations to improve their corporate images.

Simply stated, matching gift programs encourage employees to give on an individual level through the employer’s offer to match each donation at a prescribed level. Employees find such programs appealing because they leverage their gifts of time and money to organizations and causes they care about.

According to those surveyed for this publication, matching gift programs produce important benefits for the corporation and corporate foundation, such as:

❖ Increased visibility in the community. Having the corporation or corporate foundation name on the Matching Gift Donor Form spreads word of its role as a corporate citizen to hundreds or potentially thousands of nonprofit organizations and their employees, board members, volunteers, and clients.
❖ Increased community impact over time by including the employee donations leveraged by the matching gift opportunity. Once employees begin participating in the matching gift program, they tend to make ongoing annual donations.

“These matching gift programs are a wonderful way for the corporation and its employees to be partners in bettering our communities and helping those less fortunate,” said Scott Seeburger, retired community-relations manager for Dow Corning Foundation of Midland, Michigan.
The key to developing a successful corporate matching gift program begins in the planning stage. “Clear concise rules and structure are needed from the outset to prevent confusion by administrators, employees and recipient organizations,” notes Carolyn Bloodworth, Secretary/Treasurer of the Consumers Energy Foundation of Jackson, Michigan. “A successful program begins by asking the right questions.” And eight key questions have been identified that deal with the design and operation of a matching gift program.

1 What kind of organizations do we match?

A clear statement of eligible nonprofit charitable organizations and those not eligible needs to be made. For example, groups often cited as ineligible are religious and political.

The following four options are examples of the type of organizations matched depending on the kind of company and nature of the workforce.

**Option One** is to match employee gifts to their colleges, universities and secondary institutions. The General Electric Program started this way. The Ford Motor Company Fund matches employee and retiree contributions to qualified universities and colleges. The Dow Chemical Company Foundation matches gifts to colleges and universities on a one-to-one basis. The 2000 survey of 1,007 companies by the Council for Advancement and Support of Education (CASE) found that 47 percent of companies surveyed limit their match program to educational institutions. The 2002 Blackbaud survey of 11,500 companies using their matching gift database software found that 68 percent of respondents are focusing their matching gift programs on four-year colleges and universities.

**Option Two** is to match gifts to targeted nonprofit organizations addressing issues such as the arts, environment, literacy, and community foundations. For example, Consumers Energy has three targeted issues: higher educational institutions, community foundations, and food banks. The Steelcase Foundation matches gifts for education, the arts, and the environment. Libraries, art museums and performing arts groups, historical museums, zoos and botanical gardens are all examples of recipients according to the CASE survey.

**Option Three** is to match employees’ gifts to local United Ways. For example, DTE Energy Foundation matches 50 percent of what employees give to United Way, as part of their program. Twelve percent of the respondents to the CASE survey report that they only use this option.

**Option Four** is to match gifts to all nonprofit organizations with a 501(c)(3) status in the geographic area the company serves. The SPX Corporation is one example of the growing number of companies using this option. While the CASE survey also reports that only 23 percent of the companies surveyed use this option, its use is growing.

It is important to note that the majority of corporations designate their match as unrestricted or for the same purpose as the employee’s gift.
2 Which employees are eligible?

The majority of corporations surveyed for this publication allow any full-time employee with a minimum of one year of service to participate in the matching gift program. Both the CASE survey (75 percent) and Blackbaud’s 2002 survey summary (93.5 percent) confirm this finding. The eligibility of employees rests with the company because most nonprofit organizations do not have the capacity to verify employment status.

The CASE survey reports that 39 percent of respondents encourage corporate directors to participate in the matching gift program. DTE Energy is one Michigan company that encourages director participation. And 33 percent of the CASE survey respondents report that retirees take advantage of the program. Because retirees are a growing class, the future financial implications for the corporation must be considered when including retirees.

3 What should the level of match be?

An employee could use the whole match for one gift to a nonprofit, so it is important to have both a minimum and a maximum level for individual matches and for each employee. The common minimum for a matching payment is $25 as confirmed by nearly 50 percent of respondents to the Blackbaud survey. Comerica Bank for example has a minimum match of $25 with $2,000 as the annual maximum match per employee. The maximum match payment per gift varies greatly depending on the status of the employee. The Blackbaud survey reports that 17 percent of respondents have $1,000 as the maximum budgeted per employee per year—a level confirmed by the majority of respondents to the CMF survey.

4 What should the ratio of match be?

While the matching rate can be tiered based on the seniority of the employee, it is recommended that every employee be treated equitably by having one matching rate. The Blackbaud 2002 summary reports that 73.2 percent of respondents indicate they match employees on a 1:1 ratio. This ratio is supported further by the 2000 CASE survey that reported 85 percent use a dollar for dollar match. CMF’s 2001 survey also found the matching rate of 1:1 as being most typical.

Some corporate foundations and giving programs increase the match ratio at certain times of the year, for example during Thanksgiving or the winter holidays. While there are no legal prohibitions on increasing or decreasing the matching gift amount during a fiscal year, legal experts note that once a matching gift program is in place, the corporate foundation or giving program is responsible for funding requests properly made during that time period. In addition, the matching amount should reflect the matching gift program’s funding levels at the time the request was initially filed by the employee.
Because the volume of matching checks can be large, many matching programs pay matches continuously if they have the staffing resources and needed software. While this is the optimum practice, it is not unusual to pay matching gifts semi-annually or even annually. Nonprofit recipients and employees indicate that knowing the payment is scheduled is more important than the frequency of payment.

How often should the match be paid out?

The studies confirm that matching employees’ gifts of cash or checks are the norm. There are three major categories in the response to this question by participants in the Blackbaud Survey.

- Gifts made by check or cash are matched by 97.8 percent
- Gifts made by credit card are matched by 83.6 percent
- Gifts of stock/securities are matched by 60.4 percent

While only a small percentage (7.5 percent) in the Blackbaud survey match volunteer time, the Council of Michigan Foundations is receiving a growing number of requests for information from companies interested in supporting their employees’ volunteerism. According to Laura Trudeau, program officer with the Kresge Foundation, formerly with Bank One, programs that match employee volunteer hours are “a wonderful way for many employees with limited resources to participate in a charitable giving program.” One example of this type of match in Michigan is the Whirlpool Foundation’s Dollars for Doers Program that will make a one time $500 gift per employee to a nonprofit in which an employee and family has volunteered 50 hours of service over a six month period. The Whirlpool Foundation form is included in the appendices.

What type of gifts should be matched?

IRS officials say corporate foundations and giving programs should be careful not to match a portion of an employee’s donation that may benefit that person directly. An example of this would be the donation to attend a benefit event where a certain percentage of the donation covers the cost of a meal. In response, many companies matching gift forms clearly state that no match will be provided for donations that provide a material benefit, such as dinners, golf outings, tickets or auctions to the employee, a relative, or designee.

Because many Michigan companies have operations in Mexico, Canada and other countries, the question of matching the gifts of employees at those plants has been raised. Matching gift programs that include non-U.S. employees are rare. However, it may be allowed in response to a natural or man-made disaster, and the matching gift program may limit matches to an organization, such as the International Red Cross, that has a 501(c)(3) tax-exempt status with the Internal Revenue Service and is doing charitable work at those foreign sites. Contact CMF directly for more information on this issue of including foreign operations in your matching gift program.
Employees and recipient organizations need to know there is a designated contact person to help answer questions about the program. Questions can be minimized however, if the Matching Gift Program form, usually no more than one page, includes the answers to the questions covered above. Creating written program guidelines and requirements for employees that cover everything from eligible types and dollar amounts of donations to steps and deadlines for submitting match requests will help avoid misunderstandings and ineligible donations.

Examples of four such program forms are included in this Guide. In order to reduce the administrative costs to the company or foundation of handling what are relatively small gifts to recipient organizations, the information needed and the procedures for checking on the matching gifts should be kept to a prudent minimum.

Each form has a section for the employee to complete and then send along with their gift to the eligible nonprofit organization. The listing of eligibility criteria on the form is a helpful reminder to the employee using the form. The Blackbaud study reports that 91.3 percent of its respondents start the process by sending the company’s matching gift form to the nonprofit (usually with their gift).

The nonprofit organization then completes the recipient section of the form and returns it to the company for verification and payment. The form should require that the authorized representative of the recipient organization sign the form certifying that to the best of their knowledge they are in compliance with the company’s matching gift program criteria.

In addition, a common goal of matching gift programs is to keep the administrative requirements for the recipient nonprofit organization to a minimum. If payments include the date, name and contribution amount, accounting for the gifts is simplified. “You must remember that the recipient institution handles many different types of donations, including matching gifts,” said Melonie Colaianne, vice president of the Masco Foundation. “Since the donations are for the benefit of these organizations and those they help, it is in everyone’s best interest to try and reduce as much cost, confusion, redundancy and duplication of effort whenever and wherever possible. When possible, make your matching gift program rules, administrative requirements, guidelines and even documentation as much like those of other corporate foundations or giving programs to provide a consistency for recipient organizations.”

For each gift in excess of $250, the company should receive a receipt from the nonprofit organization that receives the matching gift. The IRS also requires that a corporation, but not a foundation, must receive a receipt for matching gifts of more than $250 by the date on which it files its tax returns, or the actual due date for the corporation’s income tax returns, whichever is earlier. This same legal requirement regarding receipts does not apply to foundations, however many foundations still require a receipt from a recipient institution for internal financial and accounting purposes. Additionally, the receipt should state that no goods or services were provided to the foundation or corporation in exchange for the donation.

There are a number of software products available to help with the management of matching gift programs. While CMF has a policy to not recommend a specific vendor, contact information for Blackbaud’s Matchfinder product and several others is included in the Appendices.
Program administrators surveyed for this Guide identified the single most important factor in the success of their programs as Communication! Communication! Communication! “Letting employees and recipient organizations know the specific criteria of your matching gift program will go a long way in heading off trouble down the road,” said Susan Broman. If the program is paying matches semi-annually, the administrator should not wait several months to tell an employee that a requested match received is to an ineligible organization.

Administrators recommend using internal communications tools—newsletters, brochures, intranets, and meetings—to remind employees about the matching gift program and to update them on program changes and successes. Whatever the communication tool, the matching gift form needs to be highly visible and accessible to employees. Encouraging employees to participate in your matching gift program, and providing them with the information needed to make decisions about their charitable giving, is another best practice of effective programs. According to those surveyed, many employees want and need to be educated about the benefits, rules and results of donating their money to worthwhile causes.

“A solid matching gift program begins with providing employees educational material to help them learn about the need for giving and what it will mean for them, their families and their communities,” said Cora Barrow, Contributions Administrator for the Matching Gift Plan of the PQ Corporation in Detroit.

Reasons for giving should be a focal point of any informational dialogue with employees when outlining charitable programs such as a matching grants initiative. Those reasons may include:
- Giving back to a supportive community;
- A desire to perpetuate a certain viewpoint or philosophy;
- A memorial to a friend or loved one;
- A wish to leave a lasting imprint on society by making a significant difference;
- A feeling of value and satisfaction through helping people; and
- Tax benefits.

Most companies do not publicize the matching gift program to eligible nonprofits but seem to rely on their employees to get the word out. However, many nonprofits include a list of corporate matching programs in their annual solicitation letters as a reminder to any of those companies’ employees that may be on their mailing lists.

Respondents to the 2001 CMF survey expressed concern that increased media coverage would result in escalating matching gift requests that, in turn, could deplete existing budgeted funds. In addition, respondents expressed concern that other charitable causes would inundate them with requests for assistance and the perceived negative reaction if those requests were denied. Many companies issue no press releases on matching gifts and allow the recipient organization to handle any media contacts, but do have a designated corporate spokesperson available for interviews.

A common question for administrators of new programs: how many employees should we expect to participate? The level of participation is in many ways directly affected by the amount of visibility and promotion the program is given by the company. It is not uncommon for participation rates to range between 30 and 50 percent of eligible employees. However, there are examples where that range has increased when the company, with employee input, decides to challenge employees to respond to an issue or community emergency.
In sum, based on the survey of Michigan companies and literature review conducted in preparing this *Guide*, the following conclusions are offered about matching gift programs. The majority of programs:

- Match annual gifts of full-time employees with a minimum of one year of service, and a growing number of programs include corporate directors;
- Match employee donations on a 1:1 basis;
- Provide a minimum match of $25 with a maximum of $1,000 in donations per employee per year;
- Will match employee gifts of cash or stock;
- Fund educational institutions, although the number of programs matching all 501(c)(3) nonprofit organizations in a company’s service area is growing;

- Operate the program with a simple one-page matching gift program form with both employee and recipient verification sections;
- Provide the form to employees on a continual basis through their payroll system, newsletter or other communication tool;
- Have a designated contact person for both employees and recipient organizations.

Finally, because both state and federal laws do change concerning charitable giving, the Council of Michigan Foundations recommends review by legal counsel at least every other year to ensure adherence to all relevant rules and regulations.
Appendices

Sample Forms

I. Consumers Energy Foundation

II. Whirlpool Foundation

III. Steelcase Foundation

IV. The Kresge Foundation

Software Vendors

V. Software Contact Information
Three Ways to Double Your Dollars

WHAT'S RIGHT: regular full-time employees of CMS Energy, and its subsidiaries and retirees can contribute to qualifying educational institutions, Michigan's food banks and community foundations in Michigan. Donations will be matched by the Consumers Energy Foundation dollar-for-dollar for gifts of $25 or more, up to a combined total of $5,000 per donor in any calendar year.

OPERATING GUIDELINES

Matching gifts will be made to any of the following nonprofit organizations:

Educational Institutions

Matching gifts will be made to qualifying U.S. educational institutions which are:

- Graduate and professional schools
- Universities and four-year colleges
- Two-year junior and community colleges
- Vocational and technical institutions
- Organized alumni funds, foundations or associations that transmit contributions directly to the affiliated institution

Community Foundations

Matching gifts will be made to certified Michigan community foundations listed elsewhere in this brochure.

Michigan Food Banks

Matching gifts will be made to the following Michigan food banks:

- Food Bank Council of Michigan (includes Michigan Harvest Gathering)
- Food Bank of Oakland County
- Food Bank of South Central Michigan
- Genesee Regional Food Bank
- Gleaners Community Food Bank (Detroit)
- Kalamazoo Loaves and Fishes
- Livingston Community Food Bank
- Second Harvest Gleaners Food Bank of West Michigan
- Greater Lansing Food Bank
- Manna Project of Petoskey and Harbor Springs
- Central Upper Peninsula Food Bank ( Ishpeming)

ELIGIBLE GIFTS

- The Consumers Energy Foundation will coordinate and administer the Matching Gifts Program on a dollar-for-dollar basis, for gifts of $25 or more, up to a combined total of $5,000 per donor in any calendar year.
- Gifts must be in the form of a cash or marketable securities and must be paid, not merely pledged. A gift of securities will be matched at the last quoted market value on the date the gift is made.
- Eligible donors may make unrestricted gifts or they may designate their gifts for special projects. Matching gifts provided by the Foundation will be unrestricted.
INELIGIBLE GIFTS

The Consumers Energy Foundation Matching Gifts Program will not match employee contributions for the following: Bequests; gifts of non-employee spouses of eligible persons; insurance premiums; payments in lieu of tuition; amounts payable as subscription fees for publications; dues or gifts payable to national or local groups that are not distributed to the affiliated institutions; payments to satisfy any legal obligation; gifts to organizations where admission or participation is restricted because of race or creed; gifts intended to fulfill pledges, tithes or other religious-related financial commitments.

Applying for a Matching Gift

1. Eligible donor should complete Part A of the attached form and mail completed form with his/her gift to the eligible organization. Additional forms are available in the Human Resources offices of CMS Energy subsidiaries.

2. An authorized official of the receiving organization should complete Part B of the form and mail it to:
   Administrator
   Matching Gifts Program
   Consumers Energy Foundation
   212 W. Michigan Avenue
   Jackson, MI 49201

3. The Plan Administrator will verify that the donor and receiving organization are eligible. A check will then be issued matching the eligible donor’s gift in accordance with the plan.

Donors will be notified only if their gift is ineligible for a matching contribution.

The Consumers Energy Foundation reserves the right to modify, amend or terminate the Matching Gifts Program at any time. The Secretary-Treasurer of the Consumers Energy Foundation is responsible for the interpretation, application and administration of this program.

A REMINDER

Your contributions to a qualifying educational institution will generally be deductible within certain limits for federal income tax purposes if you itemize deductions.

In addition, contributions to colleges or universities, food banks located in Michigan and to certified community foundations may also qualify for a credit on your Michigan income tax return. The credit is generally equal to 50% of the first $200 ($400 for a married couple filing a joint return) of the contributions you make within the calendar year.

You should contact your tax advisor regarding the tax effects of your gifts.

Qualifying organizations receiving employee contributions during the last quarter of the year may not receive the matching gift until the first quarter of the following year.

A DONOR:

Please complete Part A and send entire form with your gift to the recipient institution/organization.

Consumers Energy Foundation
Matching Gifts Program

PLEASE PRINT OR TYPE

Date ____________________

I enclose my personal gift of $ ______ or ______ shares
of ______________________ valued at $ ______, a share
for a total of $ __________, to:

(Name of Institution or Organization)

Employee name __________________________

Home address ____________________________

City/State/ZIP ____________________________

Employee location & subsidiary ____________

Date of employment ______________________

Employee number _________________________

I certify that all of the information given above is correct and that my gift fully complies with all provisions of the Matching Gifts Program.

Employee signature _______________________

PLEASE ALLOW 4 TO 6 WEEKS TO PROCESS YOUR GIFTS.
Guide to Creating a Successful Matching Gift Program
EMPLOYEE-DIRECTED PROGRAMS

Helping Our Communities Build A Better World
Matching Gift Program

Purpose
Whirlpool Foundation’s Matching Gift Program is designed to encourage Whirlpool employees, retirees, and directors to support U.S. based nonprofit organizations that enhance Whirlpool Foundation’s three strategic issues of lifelong learning, culture, and quality of life. The program offers a way of combining personal contributions with Whirlpool Foundation’s gifts, thereby contributing substantially to organizations of particular interest.

Program Participant Eligibility
All full-time, salaried and hourly U.S.-based employees of Whirlpool Corporation are eligible to participate. This includes any employee on short-term disability or flexible work arrangement. All retired employees receiving benefits under the company’s retirement plan, and all active or retired members of the Board of Directors of Whirlpool Corporation, are also eligible to participate.

Gift Match Eligibility
To be considered for a matching contribution, the gift must be a personal contribution of an eligible participant, in cash or securities, actually made not merely pledged for future payment. Securities will be matched at the quoted market value based on the last sale or published bid price as of the date of the gift.

Amount of Contribution
Whirlpool Foundation’s Matching Gift Program will match eligible gifts on a dollar-for-dollar basis to qualifying U.S. nonprofit organization. Each gift must be no less than $50 and total no more than $10,000 per eligible participating each calendar year (January 1 – December 31). The $10,000 maximum applies to one large gift to a single institution, or several smaller gifts to a single institution, or smaller gifts to a variety of qualifying nonprofit organizations. Eligible gifts will not be carried over and applied to the next year’s maximum. Acknowledgement will be made in writing to both the organization and the program participant.

Dollars For Doers Program

Purpose
Whirlpool Foundation’s Dollars for Doers Program encourages and recognizes Whirlpool employees who donate a significant amount of time to a nonprofit organization in their community. The program provides a $500 grant for a U.S. nonprofit organization in which a U.S. employee has continuing, active involvement.

Employee Eligibility
All full-time, salaried and hourly U.S.-based employees of Whirlpool Corporation are eligible to participate. This includes any employee on a flexible work arrangement.

Employee and Family Participation
To be considered for a grant, 50 hours of volunteer services must be completed within a six (6) month period for an organization. The volunteer services may be contributed either solely by the employee or in combination of the employee completing 25 hours and a member or members of the employee’s family completing the remaining 25 hours, within the same six (6) month period.

Amount of Contribution
Whirlpool Foundation will make a $500 contribution, one time per year to a qualifying U.S. nonprofit organization. Employee can participate either individually or with the employee’s family but cannot obtain more than one Dollars for Doers grant per calendar year. The contribution check will be mailed directly to the organization. Acknowledgement will be made in writing to both the organization and the program participant.

Program Terms

1. All applications received from nonprofit organizations will be considered on a bi-annual basis.

   Deadlines: February 15th and August 15th

2. The financing, administration, interpretation and application of this program is determined solely by Whirlpool Foundation, which has authority to modify, suspend, revoke or terminate this program at any time without prior notice. Any misuse of these funds or abuse of these guidelines will preclude further participation in either the Matching Gifts or Dollars for Doers Programs.

3. Whirlpool Foundation must receive, by January 30th, any request for a contribution match made by program participants late in the previous calendar year, to be eligible for a match and have it attributed to the previous calendar year.

4. All program payments will be transmitted to the recipient organization also on a bi-annual basis, in March and September, after the completed and verified application is received by Whirlpool Foundation.

Program Limitations

1. The Matching Gifts or Dollars for Doers Program will not make a matching contribution to the following: individuals; United Ways or similar federated fund campaigns; fraternal, social, political, musical, union or veteran organizations; health & human services organizations, churches or religious denominations or theological schools or other religion-related groups, lobbying or advocacy groups of any type; athletic organizations; insurance premiums; dues to national or local alumni groups; bequests or payments in exchange for services rendered (e.g. tickets, memberships, tuitions, subscriptions, advertising, and/or dinners) and organizations which represent a conflict of interest for an employee of Whirlpool Corporation.

2. The Dollars for Doers grant cannot not represent payment in exchange for, or in expectation of, monetary or other benefits to be given to the Whirlpool employee volunteer, or any person or organization named by the Whirlpool employee volunteer.

Guide to Creating a Successful Matching Gift Program
Guide to Creating a Successful Matching Gift Program
ORGANIZATIONAL ELIGIBILITY

Nonprofit tax-exempt organizations, recognized by the U.S. Internal Revenue Service under Section 501(c)(3), are eligible for support if the organizational mission represents one of Whirlpool Foundation's three strategic issue areas:

LIFELONG LEARNING
- Pre-Schools
- Public or private primary and secondary schools
- Public or private four-year colleges and universities
- Community/technical colleges
- Customized job training organizations
- Continuing education organizations

CULTURAL DIVERSITY
- Foreign exchange organizations
- Organizations promoting ethnic or cultural diversity
- Language arts schools/organizations

QUALITY FAMILY LIFE
- Dependent care organizations
- Parenting programs/organizations
- Family support organizations
- Latchkey organizations

SAMPLE ORGANIZATIONS

The following organizations are only a sample of eligible nonprofits who have participated in both the Matching Gifts and Dollars for Doers Programs:

LIFELONG LEARNING
- Andrews University
- Ball State University
- Evansville Day School
- St. Rita High School
- Stanford University
- University of Michigan

CULTURAL DIVERSITY
- Center for Intercultural Relations
- INROADS Incorporation
- Mason Chapel Black Studies
- R Library Association
- United Negro College Fund

QUALITY FAMILY LIFE
- Big Brothers/Big Sisters
- Boy Scouts of America
- Child & Family Services
- Focus on the Family
- Girl Scouts of America
- Hospice at Home
- Salvation Army
- YMCA/YWCA

APPLICATION INSTRUCTIONS

1. Eligible program participants, participating in the Matching Gifts Program must complete Section A and B of the application and forward the form, with the contribution check, to the nonprofit organization for their completion of Section D.

   Eligible Whirlpool employees that are participating in the Dollars for Doers Program must complete Section A and C of the application and forward the form to the attention of the volunteer supervisor of the nonprofit organization for their completion of Section D.

2. The nonprofit organization administrator or volunteer supervisor must complete Section D and return the entire form, with copy of the organization's IRS 501(c)(3) tax exemption notification, and mission statement to:

   WHIRLPOOL FOUNDATION
   ATTN: PROGRAM ADMINISTRATOR
   2000 M 63, BENTON HARBOR, MI 49022
   (269)923-5580

Guide to Creating a Successful Matching Gift Program
# Matching Gift Form

## SECTION ONE — TO BE COMPLETED BY DONOR

<table>
<thead>
<tr>
<th>Name of Donor</th>
<th>Social Security #</th>
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<tbody>
<tr>
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**Employee**  | **Retire**  | **Director**  | **Surviving Spouse**  |

**Phone**

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<tr>
<th>Home Address</th>
<th>Check here if you have moved</th>
<th>Email Address</th>
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</thead>
<tbody>
<tr>
<td>City</td>
<td>State</td>
<td>Zip</td>
</tr>
</tbody>
</table>

* If surviving spouse, list Spouse’s Name

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<tr>
<th>Social Security #</th>
<th>Date of Death</th>
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<th>Type of Gift</th>
<th>Credit Card</th>
<th>Check/Cash</th>
<th>Securities</th>
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<th>No. of Shares</th>
<th>Type of Stock &amp; Company</th>
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<tr>
<th>Amount of Cash Gift</th>
<th>$</th>
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| Amount of Securities Gift | $ | | |

<table>
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<tr>
<th>Name of Institution</th>
<th>Phone</th>
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<table>
<thead>
<tr>
<th>Street Address</th>
<th>City</th>
<th>State</th>
<th>Zip</th>
</tr>
</thead>
</table>

I certify that this gift is my personal contribution and that it meets all the conditions listed in this brochure — including the stipulation that neither I, nor any member of my family, nor any individual designated by me, has received or will accept a benefit of more than nominal monetary value in return for, or as a result of, this gift.

**Signature**

**Date**

## SECTION TWO — TO BE COMPLETED BY EDUCATIONAL INSTITUTIONS

(If first time recipient, refer to “Attention New Recipient Institutions” section)

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<th>Amount of Gift</th>
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<table>
<thead>
<tr>
<th>Elementary/Secondary Schools ONLY</th>
<th>Public</th>
<th>Private</th>
<th>Grades Served</th>
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<tr>
<th>Colleges &amp; Universities ONLY</th>
<th>List last five digits of P.I.E. code number here</th>
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</thead>
</table>

I certify that this gift was made by the individual named and has been received by this institution or organization. I also certify that it meets all the conditions of the Matching Gift program listed in this brochure.

**Signature**

**Date**

## SECTION THREE — TO BE COMPLETED BY ARTS/CULTURAL OR ENVIRONMENTAL/CONSERVATION ORGANIZATIONS

(If first time recipient, refer to “Attention New Recipient Institutions” section)

<table>
<thead>
<tr>
<th>Type of Organization</th>
<th>Arts/Cultural</th>
<th>Environmental/Conservation</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Name and Title of Authorized Financial Officer</th>
<th>Amount of Gift</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

I certify that this gift was made by the individual named and has been received by this institution or organization. I also certify that it meets all the conditions of the Matching Gift program listed in this brochure.

**Signature**

**Date**
Appendix IV—The Kresge Foundation

TO TRUSTEE OR EMPLOYEE: Part A of this form must be filled in completely. Be sure to sign the form where indicated and obtain the signature of the Kresge Foundation Compliance Officer. Forward the three-part form to your chosen charitable organization.

PART A

1. PUBLIC CHARITY RECEIVING GIFT

(Eligible charity of your choice)

Address

Kresge Foundation Officer, or designee, verifying employment at time gift was made and the public charity status of the grantee.

Signature __________________________ Date __________

2. GIFT DATA

a. Exact Date Gift was made __________________________
   Month Day Year

b. Amount $ __________________________ ($25 minimum)

c. Form of Gift:
   □ Cash
   □ Securities Shares of __________________________

   d. I prefer that my gift and the matching amount be applied as
       □ Unrestricted
       □ Restricted as follows: __________________________

3. Check one:
   □ Former Trustee or Retired Employee $1:$1 Match
   □ Current Trustee or Current Employee $3:$1 Match

Signature of Trustee or Employee

Typed or Printed Name of Trustee or Employee

TO CHARITABLE ORGANIZATION: Part B of this form must be filled in completely. The Trustee’s or Employee’s signature above authorizes you to report this gift to The Kresge Foundation to apply for a matching gift as noted above and affirms that the gift listed above has been made in that amount. The signature of an officer of your organization, confirms receipt of the above-listed gift and certifies that the IRS determination of your organization as exempt under 501(c)(3) and not a private foundation under 509(a) remains in effect. After signing, return both the original and the duplicate copies to the Matching Gifts Program, The Kresge Foundation, 3215 W. Big Beaver Rd., P.O. Box 3151, Troy, Michigan 48007-3151.

PART B

Date Donor’s gift was received __________________________

For Public Charity __________________________
   (Signature of Officer, or Certified Receiving Agency authorized to sign for charity)

Title __________________________ Date __________________________

Telephone # __________________________

□ A copy of your organization’s DETERMINATION LETTER from the Internal Revenue Service is required (if box has been checked).

FOR FOUNDATION USE ONLY

Matching Gift Amount $ __________________________

Compliance Officer, or designee, verifying matching gift made by the foundation

Signature __________________________ Date __________________________ Check No. __________________________
### Appendix V—Software Contact Information

<table>
<thead>
<tr>
<th>Company</th>
<th>Address</th>
<th>Phone</th>
<th>Fax</th>
<th>Email</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>Blackbaud, Inc.</td>
<td>2000 Daniel Island Drive</td>
<td>800/443-9441</td>
<td>843/216-6111</td>
<td><a href="http://www.blackbaud.com">www.blackbaud.com</a></td>
<td></td>
</tr>
<tr>
<td>Bromelkamp</td>
<td>106 East 24th Street</td>
<td>612/870-9087</td>
<td>612/870-9616</td>
<td><a href="mailto:info@bromelkamp.com">info@bromelkamp.com</a></td>
<td><a href="http://www.bromelkamp.com">www.bromelkamp.com</a></td>
</tr>
<tr>
<td>CyberGrants</td>
<td>Two Dundee Park</td>
<td>978/824-0300</td>
<td>978/824-0301</td>
<td><a href="mailto:sales@cybergrants.com">sales@cybergrants.com</a></td>
<td><a href="http://www.cybergrants.com">www.cybergrants.com</a></td>
</tr>
<tr>
<td>Dyna-Quest</td>
<td>365 Boston Post Road, 144</td>
<td>978/443-3073</td>
<td>978/443-8634</td>
<td></td>
<td><a href="http://www.dyna-quest.com/contact.htm">www.dyna-quest.com/contact.htm</a></td>
</tr>
<tr>
<td>MicroEdge</td>
<td>619 West 54th Street, 10th Floor</td>
<td>800/899-0890, ext 250</td>
<td><a href="mailto:info@microedge.com">info@microedge.com</a></td>
<td><a href="http://www.microedge.com">www.microedge.com</a></td>
<td></td>
</tr>
<tr>
<td>NPO Solutions, Inc.</td>
<td>89 North State St.</td>
<td>603/224-3400</td>
<td>603/228-5718</td>
<td><a href="mailto:info@nposolutions.com">info@nposolutions.com</a></td>
<td>wwwnposolutions.com</td>
</tr>
</tbody>
</table>
The Council of Michigan Foundations would like to give a special thanks to the administrators, directors and employees of the corporations and/or their related foundations that participated in our survey and provided valuable information and suggestions for a successful matching gift program, including:

Amerisure Mutual Insurance Company  
Charles Stewart Mott Foundation  
Colgate-Palmolive Company  
Comerica Charitable Foundation  
Comerica Inc.  
Consumers Energy Foundation  
Consumers Energy/CMS Energy  
Continental Teves Inc.  
CoreStates Financial Corporation  
DaimlerChrysler Corporation  
Detroit Edison Company  
Difco Laboratories  
Dow Chemical Company  
Dow Corning Corporation  
Eaton Corporation  
Federal-Mogul Corporation  
Fleet Financial Group  
Ford Motor Company  
General Motors Corporation  
Georgia-Pacific Company  
Gerber Products Company  
Haworth Inc.  
Ingersoll-Rand Company  
J.P. Morgan Chase & Company

JSJ Corporation  
Karmazin Products Corporation  
Kellogg Company  
Kmart Corporation  
Masco Foundation  
Mazda (North America) Inc.  
Mead Corporate Foundation  
Monroe Auto Equipment Company  
Nationwide Mutual Insurance Company  
Northern Telecom Inc.  
PACCAR Inc.  
Peterson Consulting Ltd. Partnership  
Pharmacia Foundation  
Proctor & Gamble Company  
Sara Lee Corporation  
Scientific Brake & Equipment Company  
SPX Corporation  
Standard Products Company  
Steelcase Foundation  
Steelcase Inc.  
U.S. Bancorp  
W.K. Kellogg Foundation  
Whirlpool Corporation  
Wolverine World Wide Inc.

In addition, the following national philanthropic organizations were contacted in preparing this Guide:

American Association of Fund-Raising Counsel  
Association for Research on Nonprofit Organizations and Voluntary Action  
Council for Advancement and Support of Education  
Council for Aid to Education  
Council on Foundations  
Internal Revenue Service  
Michigan Attorney General’s Office  
National Association of College and University Business Officers  
National Center for Charitable Statistics  
National Charities Information Bureau  
National Commission on Philanthropy and Civic Renewal  
National Committee for Responsive Philanthropy  
National Committee on Planned Giving  
National Council of Nonprofit Associations  
Society of Fund Raising Executives