



3M Community Giving Match Guidelines

Who Can Participate?

- Regular full-time and regular part-time U.S. employees of 3M (on the 3M payroll at the time the matching gift is requested)
- Members of the 3M Board of Directors

Matching Gift Benefit

- Minimum gift per organization:
 - Payroll Recurring*: \$1 per month
 - Payroll One-Time*: \$10
 - Credit Card: \$25
 - Match a Previous Donation: \$25
- Maximum match: \$1,000 per calendar year
- If the donor's gift is made to an organization through the employee engagement portal (Payroll Recurring, Payroll One-Time or Credit Card), a matching gift request will automatically trigger and no action is needed
- If the donor's gift is made directly to an eligible organization (Match a Previous Donation), the donor must submit documentation of their gift through the employee engagement portal. Upon submission, a matching gift request will automatically trigger
- Matching gifts will continue to issue until the donor has reached their annual 3M Community Giving Match gift maximum of \$1,000 (no maximum number of transactions). If a donor gives to more than one organization, the method of donation within the system may impact which organization(s) receive a 3M Community Giving Match

**Payroll deductions made through the system incur an administrative fee of approximately 3%. Credit card donations made through the system incur an administrative fee of approximately 6%.*

Eligible Donor Gifts

- Cash or cash equivalents including personal checks and credit card donations (paid not pledged)
- Publicly traded securities (transferred not pledged, use FMV at date of donation)
- Gifts made to eligible organizations through donor advised funds (paid not pledged)

Ineligible Donor Gifts

- Tuition payments or other student expenses
- Gifts made through charitable remainder trusts or bequests
- Gifts not considered tax-deductible for income tax purposes (this includes gifts for which the donor receives a benefit, e.g. tickets, memberships, services, subscriptions, dues, dinners, auction items, raffles, etc.)
- Aggregate gifts made from a collection of employees, friends or family

Eligible Organizations*

- U.S. public charities that are tax exempt under Section 501(c)(3) of the Internal Revenue Service Code
- U.S. public schools, public school districts, and private schools
- Public serving, independent, non-religious affiliated programs of houses of worship/churches (examples include food shelves or private schools). Please note that these organizations may require additional vetting to confirm eligibility, and a notation of the public-serving program must be made on the organization record or grant designation

Ineligible Organizations*

- Organizations that do not qualify as a 501(c)(3) public charity and/or cannot be paid by CAF America, the vendor payment processor for the 3M matching gift programs (this includes some 501(c)3 organizations, organizations that do not have a 501(c)3 tax exempt letter of determination from the IRS, and organizations that have lost their 501(c)3 tax exempt status)
- Houses of worship/churches, except as permitted under "Eligible Organizations" above
- Units or bodies of government (other than schools and educational institutions)
- 3M associated nonprofits (*including but not limited to 3M Club, 3M PAC*)
- Organizations that are inconsistent with 3M values

**3M reserves the right to reject a donation or matching gift for any reason. Additional requirements may apply to organizational eligibility*

Matching Gift Designation

- A donor may include a designation for their personal gift and the 3M match
- Designations may not benefit an individual, i.e., tuition or student participation account, memberships, or personal pledge obligations
- Recipient organizations will be instructed not to follow any designation that would not qualify as a deductible donation and instead allocate the donation to the charitable purpose that is closest to the original designation
- Undesignated gifts will be utilized at the organization's discretion

**3M is not responsible for ensuring organizations follow the donor's designation.*



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Deduction and Match Timeline

- Payroll One-Time:
 - For pledges submitted (or changed) before 7pm CST on the first Monday of the month, the associated deduction(s) and match will occur that month
 - For pledges submitted (or changed) after 7pm CST on the first Monday of the month, the associated deduction(s) and match will occur the following month
 - A donor must cancel before 7pm CST on the first Monday of the month to stop the associated deduction(s) and match
 - Matching gifts will accrue against the match balance of the year in which the payroll donation was made (not against the year in which the payroll donation was pledged). Please note for December Pledges: Pledges made after 7pm on the first Monday in December will be deducted from the following January paycheck and will deduct the match during the new year
 - The following are the payment dates based on employee payment classification: weekly: fourth payment (4th Friday) of the month/ bi-weekly: second payment (4th Friday) of the month/ semi-monthly: second paycheck of the month which pays on the last business day of the month/ monthly: monthly paycheck which pays on the last business day of the month
- Payroll Recurring Gifts*:
 - For pledges submitted (or changed) after 7pm CST on the first Monday of the month, the associated deduction(s) and match will occur the following month
 - A donor must cancel before 7pm CST on the first Monday of the month to stop the associated deduction(s) and match
 - Matching gifts will against the match balance of the year in which the payroll donation was accrued made (not against the year in which the payroll donation was pledged). Please note for December Pledges: Pledges made after 7pm on the first Monday in December will be deducted from the following January paycheck and will deduct the match during the new year
 - The following are the payment dates based on employee payment classification: weekly: fourth payment (4th Friday) of the month/ bi-weekly: second payment (4th Friday) of the month/ semi-monthly: second paycheck of the month which pays on the last business day of the month/ monthly: monthly paycheck which pays on the last business day of the month

**Please note that recurring payroll donations will continue indefinitely unless/until the donor changes or cancels the gift(s)*

- Credit Card Gifts*:
 - CyberGrants batches employee credit card gifts on a monthly basis, generally on or around the 3rd of the month although the exact batch date changes monthly. All credit card gifts submitted in the portal before the monthly batch date will be included in that month's payout when the organization will receive the employee gift and the match amount
 - For credit card gifts submitted in the employee engagement portal after the monthly batch date, the organization will receive the employee gift and the match the following month
 - A donor may not cancel or change a Credit Card gift or the match request once it has been submitted
 - A matching gift must be requested within the same year as the donor's gift. Matching gifts will accrue against the match balance of the year in which the donor's gift was made

**Please note that while a donor's credit card will be charged within a few days of the donor's gift submission, the organization will not receive the donor's gift until the matching gift is processed in the relevant payment batch. Funds will be held by CyberGrants, 3M's grants administrator, and released upon the matching gift payment.*

- Match a Previous Donation:
 - For matching gift requests submitted in the employee engagement portal before the first of the month, the organization will receive the match that month
 - For matching gift requests submitted in the employee engagement portal after the first of the month, the organization will receive the match the following month
 - A donor must submit documentation of their gift(s) through the employee engagement portal by December 31. Gifts must be made and submitted in the same calendar year. 3M will not match donations from a previous year
 - A donor may not cancel or change a Match a Previous Donation match request once it has been submitted
 - Organizations do not need to confirm previous donations; however, 3M staff assesses a sample of entries to verify donations and ensure compliance with program rules
 - A matching gift must be requested within the same year as the donor's gift. Matching gifts will accrue against the match balance of the year in which the donor's gift was made

Administrative Conditions

- Donors may request only one match per donation
- A donor may only request a match for their own donation
- Matching gifts are batched and paid monthly (most gifts will pay out to the nonprofits the month after the request is submitted). The match will be sent directly to the eligible organization
- Organization tax status is reviewed and monitored on an ongoing basis. Should an organization lose its charitable status, go out of business, or otherwise be unable to receive donated funds, donors will be contacted by CyberGrants, 3M's grants administrator, to redirect previous gifts to a different eligible organization (the donor's redirection will also pertain to any future recurring payroll gifts, if applicable). If CyberGrants cannot reach the donor within 10 business days of initial outreach, all gifts will be redirected to United Way Worldwide, the default recipient for 3M matching gift programs
- All gifts made through the 3M Community Giving Match program are considered tax-deductible and will generate a tax receipt for the donor. The tax receipt will be made available on the CyberGrants portal annually by March 1 (login, click on Name in the upper right → My Profile → My Donation Summary). The date/calendar year of the donor payment is the date/calendar year of the donation, regardless of when the funds are released to the nonprofit. All gifts are considered post-tax. This material has been prepared for informational purposes only, and is not intended to provide, and should not be relied on for, tax, legal or accounting advice
- 3M may modify, suspend or end this program at any time. 3M interprets program guidelines and administers the program under policies and procedures governed by the 3Mgives Advisory Board
- While 3M aims to match all employee gifts, it cannot guarantee that it will be able to do so. As with all 3M programs, the 3M Community Giving Match program will be limited by the amount of its annual budget