



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 Foundation Community Giving matching 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 Foundation 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

**To have an organization reviewed for eligibility, a donor can click "nominate your organization for inclusion" on the organization search page in the employee engagement portal. 3M Foundation will review and make a final eligibility determination.*

Ineligible Organizations*

- Organizations that do not qualify as a 501(c)(3) public charity (*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) including related entities such as volunteer police and fire departments
- 3M associated nonprofits (*including but not limited to 3M Club, 3M Foundation, 3M Open Fund*)
- Organizations that are inconsistent with 3M and 3M Foundation's shared values

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



Community Giving Match Guidelines

Deduction and Match Timeline

- Payroll One-Time:
 - For gifts submitted (or changed) before 10pm CST on the first Monday of the month, the associated deduction(s) and match will occur that month.
 - For gifts submitted (or changed) after 10pm CST on the first Monday of the month, the associated deduction(s) and match will occur the following month.
 - A donor must cancel before 10pm CST on the first Monday of the month to stop the associated deduction(s) and match.
- Payroll Recurring Gifts*:
 - For gifts submitted (or changed) before 10pm CST on the first Monday of the month, the associated deduction(s) and match will begin that month.
 - For gifts submitted (or changed) after 10pm CST on the first Monday of the month, the associated deduction(s) and match will begin the following month.
 - A donor must cancel or change their gift(s) before 10pm CST on the first Monday of the month to stop or change associated deductions and match that month. Otherwise, associated deductions and match will stop or change the following month.

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

- Credit Card Gifts*:
 - For gifts submitted in the employee engagement portal before the first of the month, the organization will receive the employee gift and the match that month.
 - For gifts submitted in the employee engagement portal after the first of the month, 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.

**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. Funds will be held by CyberGrants, 3M Foundation's grants administrator, and released upon the matching gift payment which occurs monthly.*

- 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 Foundation 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 Foundation staff assess a sample of entries to verify donations and ensure compliance with program rules.

Matching Gift Designation

- A donor may include a designation for their personal gift and/or the 3M Foundation match.
- 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
- Designations may not benefit an individual, i.e., tuition or student participation account, memberships, or personal pledge obligations.
- Undesignated gifts will be utilized at the organization's discretion.

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

Administrative Conditions

- Donors may request only one match per donation
- 3M Foundation makes payments approximately every month. 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 Foundation'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 Foundation matching gift programs.
- All matching gifts will accrue towards the match balance of the year in which the matching gift was requested.
- 3M Foundation may modify, suspend or end this program at any time. 3M Foundation interprets program guidelines and administers the program under policies and procedures governed by the 3M Foundation Board of Directors.
- While 3M Foundation aims to match all employee donations of the Community Giving Match Program, it cannot guarantee that it will be able to do so. As with all 3M Foundation programs, the Community Giving Match Program will be limited by the amount of its annual budget.

For additional questions, please review the [FAQ document](#) or email questions to MatchingGifts@mmm.com.