3M College & University 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). Employees matched 1:1
- U.S. retirees of 3M (before the fifth-year anniversary of retirement at the time the matching gift is requested). Retirees matched 0.5:1
- Members of the 3M Board of Directors. Members matched 1:1

Matching Gift Benefit
- Minimum match: $25 (per college or university)
- Maximum match: $5,000 per calendar year
- To receive the 3M College & University Match, the donor must first complete a personal gift directly to an eligible college or university. Then, the donor must submit documentation of their gift(s) through the employee engagement portal which will automatically trigger a matching gift request. Matching gifts will continue to issue until the donor has reached their annual 3M College & University Match gift maximum (no maximum number of transactions).

Eligible Organizations*
- Colleges and universities, located in the United States or a U.S. Possession, that are tax exempt under Section 501(c)(3) of the Internal Revenue Service Code. The college or university must be an accredited, degree-granting technical institute, community college, college, university, seminary, graduate or professional school
- Diverse scholarship 501(c)(3) nonprofits. Examples include Asian & Pacific Islander American Scholarship Fund, American Indian College Fund, Hispanic Scholarship Fund, and United Negro College Fund
- Nonprofits directly affiliated with a college or university such as college and university foundations or alumni associations
*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 staff will review and make a final eligibility determination.

Ineligible Organizations*
- Elementary or secondary schools
- U.S. nonprofits established for the purpose of raising funds for universities outside the United States, including “Friends of” organizations
- Organizations that are inconsistent with 3M’s values
*3M reserves the right to reject a matching gift for any reason. Additional requirements may apply to organizational eligibility.

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 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)

Matching Gift Designation
- Donors may include designation details for the 3M College & University Match when submitting documentation of their personal gift(s) through the employee engagement portal
- 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 are directed to the organization’s student scholarship fund
*3M is not responsible for ensuring organizations follow the donor’s designation

Matching Gift Confirmation and Timeline
- 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
- To receive the 3M College & University Match, the college or university must verify each donor’s gift by February 28 of the year following the donor gift
- The organization contact identified by the requestor in the employee engagement portal will receive an automated email soliciting confirmation. Following the deadline, all unconfirmed 3M College & University Match requests will be automatically rejected by the system
- If the donor receives gifts or services in exchange for all or a portion of their donation, the college or university will be required to identify the non-deductible portion of the donor’s gift. 3M will match only the tax-deductible portion of the donor’s gift

Administrative Conditions
- Donors may request only one match per donation
- A donor may only request a match for their own donation
- 3M makes payments approximately every month. Most approved donations will be paid to the eligible organization within 60 days of the organization’s confirmation
- 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 a matching gift to a different eligible organization. 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’s matching gift programs
- All matching gifts will accrue towards the match balance of the year in which the matching gift was entered in the employee engagement portal
- 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 3M Corporate Contributions Committee
- While 3M aims to match all match requests, the 3M College & University Match program is limited by the amount of its annual budget
- All 3M investments are subject to 3M Terms & Conditions. Acceptance of 3M funds constitutes agreement

For additional questions, please contact MatchingGifts@mmm.com