



Volunteer 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)
- U.S. retirees of 3M

Eligible Organizations*

- Most U.S. public charities that are tax exempt under Section 501(c)(3) of the Internal Revenue Service Code
- Most 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 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

Volunteer Match Benefit

- \$20 per hour volunteered up to a maximum benefit of \$500 for 25 hours volunteered
- Volunteer hours may be logged with up to 25 different organizations
- Matching gifts are processed and paid in the order received. A volunteer who volunteers with multiple organizations but wishes to allocate their matching benefit to just one organization is encouraged to log all hours with the organization they wish to receive the match prior to logging hours with any other organization(s)

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

Matching Gift Designation

- A volunteer may include a designation for 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 volunteer's designation.*

Administrative Conditions

- Matching gifts are batched and paid monthly (most volunteer match gifts will pay out to the nonprofits the month after request by the volunteer). The match will be sent directly to the eligible organization
- The volunteer hours must be contributed by the individual employee or retiree, hours cannot be aggregated from the volunteer service of a collection of employees, retirees, friends or family
- Organizations do not need to confirm volunteer hours; however 3M Foundation staff assess a sample of entries to verify volunteerism and ensure compliance with program rules
- 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, volunteers will be contacted by CyberGrants, 3M Foundation's grants administrator, to redirect previous gifts to a different eligible organization. If CyberGrants cannot reach the volunteer 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.
- Volunteers may not receive goods, services or benefits in return for volunteer services or the 3M Foundation Volunteer Match (e.g. tickets, memberships, services, subscriptions, dues, dinners, auction items, raffles, etc.)
- All matching gifts will accrue towards the match balance of the year in which the matching gift was entered in the system
- Volunteers must submit their hours through the employee engagement portal by December 31. Volunteer hours must be completed and submitted in the same calendar year. 3M Foundation will not match volunteer hours from a previous year
- 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 Volunteer Match Program, it cannot guarantee that it will be able to do so. As with all 3M Foundation programs, the Volunteer Match Program will be limited by the amount of its annual budget

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