

3M 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)

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)

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 publicserving 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's values
- *3M reserves the right to reject a 3M Volunteer Match gift for any reason. Additional requirements may apply to organizational eligibility.

- A volunteer may include a designation for the 3M Volunteer 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 volunteer's designation

Administrative Conditions

- 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 staff assesses a sample of entries to verify volunteerism and ensure compliance with program rules
- Volunteers may not receive goods, services or benefits in return for volunteer services or the 3M Volunteer Match (e.g. tickets, memberships, services, subscriptions, dues, dinners, auction items, raffles, etc.)
- 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, volunteers will be contacted by CyberGrants, 3M'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 matching gift programs
- 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 will not match volunteer hours from a previous year. All matching gifts will accrue towards the match balance of the year in which the matching gift was entered in the system
- 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 volunteer hours, the 3M Volunteer Match program is limited by the amount of its annual budget

For additional questions, please contact <u>3Mgives@mmm.com</u>.

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