

# **GannettMatch Guidelines**

## **How does GannettMatch work?**

- An eligible donor makes a contribution to an eligible non-profit organization.
- The donor registers a matching gift request with the Gannett Foundation using the YourCause internet site.
- If the donation is made off-line, the donor needs to provide and upload a detailed receipt that includes:
  - Organization Name, Address, EIN, date of donation, amount of donation, and purpose of the gift. If the donor received any goods or services, the value of those must be noted.
  - If the donation is made through the YourCause portal, a receipt is not required to request a Matching Gift.
  - Matching Gifts requests for donations to faith-based organizations must be for non-capital, non-proselytizing social impact expenditures. Donors must provide a description for gift designation IE donations to building funds or faith education will not be matched but a feeding program for homeless run by a religious organization would qualify.
- Matching Gifts requests will be reviewed and approved for payment near the end of the month in which requests are made. Matching gifts are paid throughout the year.
- Note: Payroll Deduction Donations are paid out quarterly.
- Each year, up to \$10,000 of a donor's eligible gifts can be matched on a dollar-for-dollar basis.
- Gifts must be registered within 30 days of the end of the calendar year to be considered.

## **Who is eligible to participate?**

- All active full-time and regular part-time employees of Gannett Co., Inc.
- Members of the Gannett Co., Inc. Board of Directors.
- An employee or director may qualify for matching funds for 30 days after retirement.

## **What organizations are eligible?**

- Tax-exempt charitable organizations [defined as Section 501(c)(3) AND 509(a)(1) or 509(a)(2) public charities by the Internal Revenue Service].
- Tax-exempt hospitals or medical centers.
- Tax-exempt degree-granting two- and four-year colleges, universities, graduate or professional schools, engineering or technical institutions and public and private preschools, elementary and secondary schools in the United States and its territories.
- A governmental unit described in Internal Revenue Service Code Section 170(c)(1).

## **What gifts are eligible to be matched?**

- Each donation must be a minimum of \$50 in the form of:
  - Check
  - Credit card
  - Publicly listed securities (value determined by the average price on the date of the gift)
- The maximum paid matches for each eligible donor is \$10,000 per year.

## **What gifts are NOT eligible to be matched?**

- Gifts for programs or initiatives where the primary purpose is the promotion of religious doctrine or tenets. Note: Gifts to sectarian organizations may be matched at the Foundation's discretion, if the organization uses the funds primarily to benefit the community. For example, gifts to a church soup kitchen that serves the general public will be considered for matching, while gifts to a church building fund will not.
- Gifts to carry on propaganda, to attempt to influence legislation or the outcome of any public election, to carry on, whether directly or indirectly, any voter registration drive.

- Pooled gifts (i.e. funds collected from a group of individuals or raised from a fundraising activity), whether or not the contributors are individually eligible as participants.
- Dues and/or membership payments, tuition payments, subscriptions for publications or any other payment not made as a direct gift to an eligible tax-exempt organization.
- Registration fees for participation in a run, walk, tri, ride etc.
- Payments made at an auction, raffle, bingo or charitable sale do not involve a charitable contribution, but rather a payment in exchange for something. These contributions do not qualify for matching gift funds.
- Payments for ticket purchases to events or performances.
- Payments for insurance premiums or other payments not made as a direct gift to an eligible medical institution.
- Gifts for which the donor, family members or friends receive a direct benefit.
- Gifts made by spouses or other family members.
- Gifts in kind (i.e., donations of goods or services).
- Gifts made to or through third parties.
- Gift pledges. Matching gift registrations are accepted only after the eligible charitable contribution has been made.
- Contributions to individuals.
- Gifts to the United Way.
- Gifts to Lend-A-Hand organizations.
- Gifts to Private Foundations.
- Gifts to Donor Advised Funds, including those institutional funds over which the donor possesses some type of advisory privilege, such as selecting scholarship recipients or directing the use of funds internally within the charity.
- Gifts to organizations classified as 509(a)(3) public charity supporting organizations by the Internal Revenue Service.

**Note:** Nothing contained in these guidelines shall obligate the foundation to match a gift, nor shall this program constitute a pledge to make a gift.