



Employee Matching Gifts Program Guidelines

The Employee Matching Gifts Program is sponsored by Corning Incorporated Foundation to encourage financial support of a wide variety of non-profit institutions operating for the public good. The Foundation will contribute \$1 for every \$1 gift made by eligible Corning employees and directors.

- The minimum gift is \$25.
- The individual maximum is \$7,500 per calendar year. The donor's limit is based on the date of the gift.
- The organization maximum is \$25,000 per calendar year. The limit is based on the date of the employee's gift.
- Electronic matching gift submissions must be submitted **within 90 days from the date of the gift.**

Eligible Individuals

- Full-time and part-time U.S. employees of Corning, or a domestic or foreign subsidiary in which Corning owns directly or indirectly more than 50% of the voting stock who have been employed for at least 90 days.
- Directors and Directors Emeriti of Corning and its eligible subsidiaries.

Eligible Institutions

In general, these institutions must be recognized by the United States Department of the Treasury as tax-exempt organizations under sections 501(c)(3) and 509(a) of the Internal Revenue Code. A tax-exempt foundation collecting funds for a single eligible institution qualifies for matching funds.

To be eligible to receive matched funds, an institution must operate exclusively as one of the following:

- Arts Organization
- College, University
- Health and Wellness Organization
- Healthcare-Based Organization
- Historical Society
- Library
- Museum
- Nature Area, Zoo or Garden

- Private K-12 Grade School
- Public Radio or Television Station
- Public School District

*Any organization that does not comply with the Corning Incorporated non-discrimination policy*** or any organization (or gift) that the Foundation, in its sole discretion, considers non-compliant with the law or otherwise incompatible with the Foundation's mission is ineligible.*

Eligible Gifts

- Personal contributions paid, not pledged or accumulated. The Foundation will not match donations of household items, cars, businesses and other products to eligible non-profit organizations.
- Cash or securities. If securities, the value will be ascertained as the last sale or published bid price on or before the date the stock is donated, determined by the Foundation at its sole discretion.
- Unrestricted gifts and contributions designated for a specific purpose or project, but not a specific individual.

Administrative Conditions

- The Foundation reserves the right to audit institutional records and documents pertaining to the matching program and to request supporting donor documentation it considers necessary.
- Questions of interpretation, application or administration of the program shall be determined by the Trustees of the Foundation. Their determination shall be final.
- The value of any membership fee, subscription, product, premium, ticket or other type of reimbursement must be subtracted from the gift amount. *(On-line submission note: When completing the matching gifts request, the "Did you receive a gift for this donation? " should be checked and the value of the membership, dinner, premium, etc. written in the "Value of Gifts(s)" section.)*
- Employees may apply for the Employee Matching Gifts Program on-line through the Corning Incorporated Foundation website (www.corningfoundation.org) by clicking the employee programs button.
- Trustees may at any time amend or discontinue the matching program, but no amendment or discontinuance shall affect the obligation of the Foundation to match gifts made prior to such amendment or discontinuance.
- **If the Foundation finds any misuse of funds or these guidelines by the institution, its participation in the Employee Matching Gifts Program will end. Any employee donor misuse of this Program or these guidelines may result in legal and/or disciplinary action up to, and including, employment termination.**

Eligible Institution Definitions

Corning Incorporated Foundation contributions under the Matching Gifts Program are made solely to 501(c)3 and 509(a) organizations in the following categories. Questions of interpretation, application or administration of the program shall be determined by the Trustees of the Corning Incorporated Foundation. Their determination shall be final.

1. Arts Organizations

An institution which provides instructional and/or exhibition programs in the visual arts, dance, creative writing, drama, and music; and/or an organization that present performances for the public in the areas of music, drama and/or dance on a continuous basis.

2. Colleges, Universities

A national, regional or state accredited institution which offers a two-year, four-year or advanced degree.

(Note: Grants must be made to the College or University; however, they may be designated for a specific school or program operated and managed by the College or University.)

3. Health and Wellness Organizations

An institution whose mission is intended to result in improved social, physical, intellectual and emotional well-being.

(Note: Health is a state of physical, mental and behavior well-being, and not merely the absence of disease or infirmity [World Health Organization.] Wellness, as a state of health, is a multi- dimensional, lifelong, process of making decisions and choices that result in a balanced and fulfilling life.)

4. Healthcare-Based Organizations

State certified hospitals, nursing homes or hospice programs that offer general and/or specialized acute care.

5. Historical Societies

An institution devoted to the acquisition of artifacts, and/or the study of the history of either a specified area or event(s), with activities available to the public; but not a sole restoration or preservation effort.

6. Libraries

A repository for literary materials such as books, periodicals, newspapers and audio-visual materials, which loans and/or exhibits the collection to the public on a continuous basis.

7. Museums

An institution that owns and utilizes tangible objects, cares for them and exhibits them to the public on a continuous basis.

8. Nature Areas, Zoos or Gardens

An institution that owns and/or operates land set aside to be conserved for the study and appreciation of the natural environment; inclusive of wildlife, and botanical and zoological gardens. Must be open to the public.

Zoological Garden: A garden or park where wild animals are kept for exhibition

Botanical Garden: A garden often with greenhouses for the culture, study and exhibition of special plants.

9. Private K-12 Grade Schools

An institution, academic in purpose with professional staff, which offers elementary (grades 1-6, 7, 8), and/or high school (grades 8 or 9-12) or combined programs. School programs must be certified by the state and offered on a regular schedule.

10. Public Radio or Television

Radio and/or television stations licensed by the Federal Communications Commission.

11. Public School Districts

An educational institution supported by local, and/or state and/or federal taxes, which offers grades K- 12.

(Note: Grants must be made to the School District; however, they may be designated for a specific school, scholarship or program operated and managed by the District.

These programs or scholarships must be certified by the District Superintendent as an integral part of the educational program.)

*The Foundation does not provide funding to any organization that has a written policy of discrimination. This includes, but is not limited to, discrimination based on race, color, gender, age, religion, national origin, sexual orientation, gender identity or expression, marital status, domestic partner status, disability or veteran's status or any other classification protected by federal, state, or local law, regulation, or ordinance. Organizations that serve a specifically defined population, per their mission, would not be considered discriminatory.