



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 eligible non-profit organizations operating for the public good. The Foundation will contribute \$1 for every \$1 gift made by eligible Corning employees and directors.

- The individual maximum is \$7,500 per calendar year.
- The eligible non-profit organization maximum is \$25,000 per calendar year.
- The minimum donation amount to be matched is \$10.00.
- Recurring donations to the same eligible non-profit organization can be submitted concurrently.
- Donations should be submitted for a matching gift on-line in the calendar year in which the participation occurred. No submissions will be accepted after January 31 for the previous year (i.e., 2023 donations can be submitted 1/1/2023-1/31/2024.)
- Employees may submit their donation(s) for a matching gift on a Corning issued device through the Foundation's Employee Programs site on the Corning Foundation website (www.CorningFoundation.org).

Eligible Individuals

- Active part-time and full-time U.S. employees of Corning who have been employed for at least 30 days.
- Corning Incorporated Board of Directors and Directors Emeritus.

Eligible Gifts

- Current contributions made directly by the Corning employee to the eligible non-profit organization from the Corning employee's own assets. Donors may not register funds collected by others.
- Personal contributions paid and not pledged. A matching gift cannot be used to satisfy a personal pledge (for instance, a pledge of \$2,000 cannot be satisfied by \$1,000 from the donor and \$1,000 from the Employee Matching Gifts Program.)
- Cash or securities. If securities, the value will be determined by the receiving eligible non-profit organization and approved by the Foundation at its sole discretion.
- Donations can be made from a donor advised fund or personal foundation if that entity has been funded solely by the eligible Corning employee. (Note that gifts to such an entity cannot be matched).

Ineligible Gifts

- Donations of real estate, businesses, in-kind, and non-monetary contributions (such as cars, household items, office supplies, etc.).
- "Group gifts." Aggregate gifts made from a collection of employees, friends, or family.

- Contributions that directly or indirectly benefit the employee, his/her family or other person designated by the donor such as:
 - (a) Tuition or other student expenses (including book, services, fees, T&L for volunteer trips, etc.); or
 - (b) Individual family or group members fees/dues; or
 - (c) Donations to a university/college athletic association that allow the donor to purchase tickets to a sporting event.
- Contributions, or portions thereof, that are not considered charitable or tax-deductible (membership fee, subscription, premium, ticket, auction item, etc.) must be subtracted from the donation amount.

Note: When submitting a donation on-line, in the "Match Information" section, click "change amount" and deduct the gift received amount from the match amount).
- The Foundation reserves the right to examine and exclude organizations, gifts, and participants as it deems appropriate.

Eligible Non-Profit Organizations

- U.S. charitable organizations that are recognized by and registered with the United States Department of Treasury as a tax-exempt, public charity under sections 501(c)(3) and 509(a) of the Internal Revenue Service in the following categories: 1) Arts & Culture 2) Community & Civic 3) Educational Organizations & Support 4) Environmental 5) Health, Wellness & Human Services.
- U.S. accredited public-school districts supported by local, and/or state and/or federal taxes.
- U.S. accredited, non-profit private schools, in grades K-12 with professional staff, certified by the state and offered on a regular schedule.
- U.S. accredited public or non-profit colleges and universities (offering a two-year, four-year, and/or advanced degrees) to which contributions are tax deductible under the Internal Revenue Service.

Note: Grants must be made to the public-school district, college, or university; however, it may be designated for a specific school, scholarship, or program operated and managed by the eligible non-profit organization. The Foundation reserves the right to have the designated program verified by the eligible non-profit organization.

Ineligible Organizations

- Political or partisan organizations, or those supporting or opposing specific candidates or legislation.
- Religious organization (churches, synagogues, mosques, and other houses of worship), or organizations primarily promoting religious purposes. Other faith-based community service organizations or school may be considered eligible if their programs:
 - (a) Are open to all individuals in the community regardless of religious belief;
 - (b) Serve a secular purpose, such as a food pantry, homeless shelter, or education;
 - (c) Do not require participation in prayer, worship, or other religious activities as condition of receiving service(s) offered; and
 - (d) Do not use the individual donation or resulting match for religious purposes.
- Social, fraternal, alumni and/or professional membership organizations.
- Donor advised funds, private foundations, personal trusts.
- Crowdfunding sources (i.e. GoFundMe).
- Any organization that does not comply with the Corning Incorporated Foundation's 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.

Donation Designations

- Recipient eligible non-profit organizations that collect funds on behalf of multiple charities (i.e. Community Foundations) will be instructed not to follow any designation that would not qualify as an eligible gift. If the match does not qualify the organization will contact the donor and/or allocate the match to the eligible non-profit organization's general operating program. Please contact the

Foundation for additional information.

- United Way designations will be matched to the general fund.

Administrative Conditions

- All eligible non-profit organizations must be approved by the Foundation and comply with program criteria.
- The Foundation reserves the right to audit an eligible non-profit organization's records and documents pertaining to the matching program and to request supporting donor documentation it considers necessary.
- A donor may only request a match for their own donation.
- Organization tax status is reviewed and monitored on an ongoing basis. If an organization loses charitable status, goes out of business, or is otherwise unable to receive donated and/or funds (including not cashing checks within 120 days), employee donors will be contacted by YourCause, Corning Foundation's grants vendor, to redirect the gift and/or match to a different eligible non-profit organization. If the employee donor cannot be reached in 14 days, the gifts will be redirected to United Way of the Southern Tier, the default recipient.
- Questions of interpretation, application or administration of the program shall be determined by the Trustees of the Foundation. Their determination shall be final.
- Employee Matching Gifts grants are distributed by the Foundation and are not tax deductible for employees.
- The Foundation reserves the right to examine and exclude organizations, gifts, and participants as it deems appropriate.
- Credit card donations made on the Employee Programs site are a non-refundable donation to The Blackbaud Giving Fund, a donor advised fund recognized by the IRS under section 501(c)(3) of the tax code as a tax-exempt charity. The Blackbaud Giving Fund uses your charity selection to make a corresponding grant to such charity in the amount of your donation. The Blackbaud giving Fund will email a tax-receipt after the transaction has been submitted. It will take up to 45 days for the charity to receive the funds.
- Trustees may at any time amend or discontinue the Employee Matching Gifts 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 an eligible non-profit organization, 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.

How to Request to Add an Eligible Organization

- On a Corning issued device, go to www.CorningFoundation.org.
- Click on the yellow Employee Programs button shown on the homepage. This will automatically log you in to the Foundation's Employee Program's site.
- Click on the featured tile "Request to Add a Non-Profit" shown on the homepage.
- Complete the request form and click submit. Due to vendor policy, it will take up to 30 days for requests to be vetted and added to the database.

*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. Eligible non-profit organizations that serve a specifically defined population, per their mission, would not be considered discriminatory.

