

Matching Gift Eligibility

All organizations must be nonprofit charitable entities.

- US organizations: Only US employees may request a match to an eligible organization in the US. An eligible organization in the US must be tax-exempt under Section 501(c)(3) or Section 170(c)(1) of the US Internal Revenue Code and qualify as a public charity under the code.
- <u>Note:</u> All 170(c)(1) organizations are eligible with the exception of elementary, middle and secondary schools (K-12 schools). However, if the school has a PTA or "Friends Of" organization with its <u>own separate 501(c)(3) status</u>, it would be eligible for consideration. UK organizations: Only UK employees may request a match to an eligible organization in the UK. An eligible organization in the UK must be a UK registered charity or one that would be accepted by the Inland Revenue as having charitable status.
- Non US and UK organizations: For all other countries (non US and UK), employees may choose from a suggested list of eligible organizations in their country that will be made available via a <u>PDF</u>. These organizations have successfully submitted the required documentation to confirm their eligibility in the past and we expect they will be approved for a match (although there is no guarantee until they have passed a vetting process). You may submit an application for other organizations to be considered.

Note: Before a match can be approved, we will need to establish the organizations' eligibility which may take several weeks depending on how quickly the organization responds to our request for documentation.

Organizations and activities that are NOT eligible for matching include: religious, sectarian, political, lobbying, professional associations, fundraising organizations, private foundations, fraternities, sororities, marathons or similar events. Organizations that advocate, support, or practice activities inconsistent with S&P Global's non-discrimination policies, whether based on race, color, religion, gender, gender identity or expression, sexual orientation, national origin, disability, age or status as a protected veteran.