



# Employee Matching Gift Program Guidelines

Magellan believes in corporate social responsibility, volunteerism and active participation in a number of activities that support the communities where we work and do business. The Magellan Employee Matching Gift Program provides matching funds to the charitable organizations employees personally support. The company matches, dollar for dollar, donations made by eligible donors, up to \$5,000 per year, to the eligible nonprofit organizations of their choice.

## Who Can Participate?

All active U.S. full-time employees of Magellan Corporation who have completed two years of service are eligible. Gifts from spouses, surviving spouses and other family members are not eligible.

## Eligible Organizations and Permissible Uses

Eligible organizations must be located in the United States or one of its territories and be recognized by the Internal Revenue Service as tax-exempt and designated as a public charity under Section 501(c)(3) of the IRS Code. Private foundations as defined by Section 509(a) of the IRS Code are excluded. Educational institutions must be accredited by the appropriate accrediting bodies.

Eligible not-for-profit organizations include, but are not limited to: private and public elementary and secondary schools, civic, arts and culture, health and human service agencies, and environmental organizations.

The Program is required to be in compliance with IRS regulations, the Patriot Act, and Executive Order 13224. To ensure this compliance, organizations must provide compliance information including tax ID (FEIN or NCES code) and the names of the governing-board before being eligible for inclusion in the Program.

## What Contributions Are Eligible?

- Must be a personal gift, from the donor's personal funds, which has been paid and not simply pledged.
- The minimum gift eligible for matching is \$100. For gifts of installments, each installment must be submitted on a separate form and meet the \$100 minimum gift requirement.
- The maximum amount matched per donor per calendar year is \$5,000. If the donor makes several contributions, gifts will be matched in the order received, up to the maximum limit for the calendar year.
- The company match is limited to the portion of the donor's gift that is tax deductible.
- The donor's limit is based on the date of the gift.
- Gifts must be in the form of check or credit card.

## What Is Not Eligible for Matching?

The following is a non-exhaustive list of gifts that are ineligible for matching:

- Gifts made by or through Community Trusts or similar organizations, including Charitable Remainder Trusts, Donor Advised Funds, or Family Foundations.
- Gifts that provide a direct benefit to the donor or donor's family.
- Any portion of a gift that is not tax deductible to the donor.
- Gifts made in lieu of tuition payment or services.

- Fees for service or tuition payments.
- Membership fees for which benefits are received.
- Dues to alumni, lodges or similar groups.
- Gifts or payments for political or religious purposes, unless specified for a community outreach program, such as a soup kitchen or homeless shelter.
- Subscription fees for publications.
- Insurance premiums.
- Bequests or life income trust arrangements.
- Gifts of real estate or personal property.
- Cumulative gifts from several individuals reported as one contribution.
- Gifts that support athletics and/or sports teams.
- Gifts to United Way Federations.

## How The Program Works

Matching gift request forms can be submitted by paper form to Rebecca Reiter, (224) 533-2221, [RReiter@e-magellan.com](mailto:RReiter@e-magellan.com), within six months of the date of the gift. Gifts registered after that time will not be eligible. All gifts must be verified by the recipient organization to be eligible for a match by Magellan Corporation.

### *The donor should:*

Complete Part A of the original application form. Submit the original application form, with the donation and any other necessary documentation, to the organization of your choice that meets the criteria listed in the guidelines. Faxed copies will not be accepted. The matching gift to be provided by Magellan Corporation will be designated for unrestricted support.

### *The recipient organization should:*

Complete Part B of the original application form. The authorized officer of the charity must verify the donation, sign the application form and return the original application form to the Magellan Employee Matching Gift Program, 1650 Lake Cook Road, Suite 300, Deerfield, Illinois 60015.

Eligible requests are processed and matched to organizations within 30 days of receipt of the completed form.

## Administrative Conditions

Magellan Corporation reserves the right to interpret, apply, amend or revoke these guidelines at any time without prior notice. The program guidelines and procedures described above are not conditions of employment and are not intended to create or constitute a contract between Magellan Corporation and any one or all of its employees, or the recipient organization, if applicable. Whether an organization is eligible to receive matching gifts is determined solely by the Magellan Corporation on an individual basis.