



Matching Gifts Program Guidelines

Purpose: The Union Pacific Matching Gifts Program is intended to support and extend employee financial contributions to educational, hospital and cultural institutions

Eligibility: Active Employees of Union Pacific Corporation (the Corporation) or any of its Operating Companies participating in the Matching Gifts Program are eligible. For purposes of the Matching Gifts Program, the term “Employee” means:

- An active agreement or nonagreement (includes full-time salaried, full-time hourly, or part-time hourly) person (other than those classified as a coop or intern) employed by Union Pacific Corporation or Union Pacific Railroad Company; or
- Any other classification of employees specified by any other Union Pacific affiliate that becomes a participating employer in this Program.

Active and retired members of the Board of Directors of the Corporation are also eligible for the Matching Gifts Program. Spouses, other Dependents, Domestic Partners, and Retirees are not eligible to participate.

Eligible Institutions: Eligible Institutions must be categorized in one of the areas described below, be located in the United States or one of its possessions, and be recognized by the Internal Revenue Service as tax-exempt and designated a public charity under Section 501(c)(3) of the IRS Code. (Private Foundations, as defined under Section 509(a), and feeder organizations (third parties) are not eligible for matching.)

Educational Institutions – Matched 2:1

- Accredited colleges, universities, graduate schools, junior colleges, community colleges, theological and technical schools listed in the Higher Education Directory; private secondary schools accredited by a nationally recognized accrediting body.
- *Ineligible Gifts:* Include, but are not limited to, payment of tuition, class dues, books or other student fees; contributions/tickets for athletic programs or athletic scholarships; dues to alumni groups; insurance premiums.

Hospital Institutions – Matched 1:1

- Institutions listed in the American Hospital Association Guide to the Health Care Field.
- *Ineligible Gifts:* Include, but are not limited to, fees for service.

Cultural Institutions – Matched 1:1

- Cultural institution which are available to and provide services to the general public. Performing arts groups, museums, botanical gardens, public zoos, historical preservation organizations listed in The American Association of Museums’ Official Museum Directory, television and radio stations listed in the Corporation for Public Broadcasting’s Public Broadcasting Directory, literacy councils, public libraries listed in The American Library Directory.
- *Ineligible Gifts:* Include, but are not limited to, admission tickets; membership dues; publication purchase.

Eligible Gifts: A gift actually paid – not merely pledged – in cash, check, credit card or securities as valued on the verification transmittal. Contributions to fund-raising groups such as “Campaigns” or “Foundations” are generally not matched unless the group is the only legal authority qualified to accept contributions on behalf of the recipient institution. The gift must be entirely from the participant’s personal funds and cannot result in a tangible benefit to the donor, nor any member of the donor’s family, nor any related third party. Gifts made through a donor-advised fund will be matched when the disbursement is made.

The minimum gift matched is \$25. Total annual company match per participant is limited to \$12,000. Gifts may be matched for up to one year from the date they are made.

Company Contributions: If a portion of the gift results in a membership/admission ticket, the Corporation will only match the donation amount minus the value of the benefit received. For example, if the participant makes a contribution of \$100 and, as a result, receives a membership/admission ticket valued at \$25, the amount matched by the Corporation is \$75 (\$100-\$25=\$75).

Filing Procedures: Eligible participants must complete the “Donor Section” of the Matching Gifts Program Form. The form together with the participant’s gift is then sent to the recipient institution. The “Recipient Section” must be complete and signed by the authorized agent of the institution and returned to the Program address. The Corporation will authorize payment of contributions in accordance with the provisions of the Program. Union Pacific Matching Gifts are paid quarterly. Gifts requested and confirmed by the recipient organization will be paid as follows: January 31 will be paid by February 28; April 30 will be paid by May 31; July 31 will be paid by August 31; October 31 will be paid by November 30. Requests must be received and confirmed by the recipient organization by January 31 to qualify for a gift credited to the prior year.

Note: Gifts to institutions which conflict with the interests of the Corporation and its Operating Companies will not be matched. The Corporation reserves the right to make the final decision on eligibility of gifts and institutions and to make changes to the Program at any time.



Matching Gifts Program Form

Donor Section—Please complete and forward form to the organization with your gift.

Employee ID # _____

Donor's Name _____

Home Address _____

City, State, Zip Code _____

Check here if new address

Home Telephone # _____

Work Telephone # _____

Employee Active Retired

Board Director

Company: UPC UPRR UPT

Name of organization receiving gift _____

Date of Gift (MM/DD/YY) _____

\$ _____

Enclosed is my personal gift of _____

or Shares of _____

\$ _____

Amount of gift to be matched (deduct amount of tickets, subscriptions, memberships, etc.)

NOTE: Requests must be received and confirmed by the recipient organization by January 31st to qualify for a gift credited to the prior year.

I am eligible to participate in the Matching Gifts Program and authorize the above-named institution to report this gift to Union Pacific Corporation for the purpose of applying for an unrestricted matching gift. I certify that my gift is a voluntary contribution, that it fully complies with the provisions of the Program described herein, and that neither I, nor any member of my family, nor any related third party, will benefit in any way from this gift. I further certify that the amount given is entirely my own personal funds.

Signature _____ Date _____

Recipient Section—Please complete and return form to address shown below.

Instructions: Verify donor portion of form is complete and signed. If incomplete, please return to donor. Confirm eligibility per Program guidelines. If this is the first time you are requesting matching gifts from us, you must attach a copy of the Determination Letter issued to you under Section 501(c)(3) of the Internal Revenue Code, and brochure or other material describing your organization's activities.

Union Pacific Matching Gift Program
P.O. Box 3719
Princeton, NJ 08543-3719

Phone: (877) 672-8247
Email: up@easymatch.com
Web Address: www.easymatch.com/up

Contact Name (print) _____

Title _____

Organization Name (as shown on 501(c)(3) letter) _____

Address (number and street) _____

Address _____

City, State and Zip Code _____

Check here if new address

Telephone # _____

Amount of Donor's Gift (if stock, include verification transmittal) _____

Was all/part of the donation for a membership? _____ yes _____ no

Tax-deductible Portion of Gift (subtract any benefit received; i.e., membership, gift, ticket, etc.) _____

I further certify that the indicated gift was received by this institution to which contributions are deductible under Section 501(c)(3) of the Internal Revenue Code and that this institution is not a private foundation as defined under Section 509(a). I further confirm that no direct, tangible benefit will accrue to the donor, to any member of the donor's family, nor to any related third party as a result of this gift.

Signature _____ Date _____