

# Matching Gifts Program Rules

## Overview

Archer Daniels Midland Company (ADM) has a long history of supporting colleagues in their personal philanthropy via an employee matching gift program.

Under this program, ADM will match, dollar for dollar, contributions by employees and Directors of ADM to eligible charitable organizations. Matching Gifts to qualifying organizations is unlimited within budget constraints. The Pooled Matching Gift program has been terminated.

## Eligible Gifts

Gifts must be made to a U.S. 501(c)(3) charitable organization. Qualifying gifts must be actually made, not merely pledged. Gifts of US\$100 or greater to all US 501(c)(3) charitable organizations will be matched by ADM. Donations should either be directly given to the eligible charitable organization or by credit card through our online system. To qualify for a match, gifts must be logged within one year of being made, and organizations must confirm gifts within one year of being logged.

- Individual employees may direct funds to specific programs or purposes, if desired. However, all ADM matched funds will be unrestricted.

## International Colleagues

Because of tax limitations associated with donations to non-US organizations, ADM will match international colleagues' contributions to designated eligible charities only. In the event the international colleagues' contribution is made in local currency, the amount of the match in US dollars shall be determined based upon the prevailing currency exchange rate at the time of ADM's match.

## Eligible Organizations

### Educational Institutions

Unless otherwise disqualified under this matching gift program, accredited public or non-profit schools, school districts, colleges and universities to which contributions are tax deductible under the Internal Revenue Code of the United States are eligible to participate, provided the eligible individual's gift is for educational purposes. Educational organizations are generally recognized in the US as 501(c)(3).

### Charitable Organizations

Unless otherwise disqualified under this matching gift program, charitable organizations recognized by the Internal Revenue Service as a 501(c)(3) exempt organization are eligible to participate.

The following local governmental organizations are also eligible:

- Fire Departments
- Police Departments
- Rescue Squads

ADM recognizes multi-denomination, faith-based organizations with a US 501(c)(3) registration, primarily engaged in providing social services as eligible charitable organizations. These types of organizations would include, but are not limited to, Habitat for Humanity, Salvation Army and Boy and Girl Scouts.

## Ineligible Organizations

ADM is committed to upholding the highest standards of integrity and ethical behavior in all circumstances. All ADM contributions and gifts should support the key values, as expressed in The ADM Way. ADM reserves the right to examine and exclude any organizations and gifts where it deems appropriate.

The following organizations are ineligible to participate in ADM's matching gifts program. This is not an inclusive list; all organizations are subject to review.

- Political organizations
- Organizations primarily engaged in religious activities, such as a church, synagogue, etc, association or convention of churches, religious order, church auxiliary, mission, missionary activities, evangelism, religious publishing activities
- Fraternities, sororities and alumni groups
- Donor advised funds, private foundations, personal trusts

ADM will not match donations for:

- Tuition, books, loans or other student fees
- Subscription fees for publications
- Insurance premium payments
- Gifts to religious organizations
- Gifts paid to clubs, fraternities or sororities
- Admissions
- Cost or rental of uniforms and instruments
- Stock Certificates
- Dues payable to national or local alumni groups
- Bequests
- Tithes
- Gifts to be used for athletic subsidies, including athletic scholarships
- Class or lesson fees
- Social fund-raising events
- The value of non-cash gifts