

ExxonMobil Foundation

Cultural Matching Gift Program

The Cultural Matching Gift Program encourages and assists employees, retirees, surviving spouses, and directors in their personal giving to cultural institutions by providing a matching contribution.

Program Terms

The matching ratio is one-to-one, with the Foundation contributing one dollar to the cultural institution for every dollar contributed by the individual donor. An individual may make matching gift contributions to more than one cultural institution. The minimum contribution eligible for matching is \$20 and, effective in 2005, the total amount that will be matched for any individual in a calendar year is \$2,000.

Eligible Donors

- Regular employees of Exxon Mobil Corporation or its affiliates that operate in the U.S. (This includes U.S. domestic employees on expatriate assignment.)
- Retirees from the above companies or the Exxon Corporation.
- Surviving spouses of deceased employees and retirees of the above companies or the Exxon Corporation.
- Present and former directors of Exxon Mobil Corporation or the Exxon Corporation.
- Non-U.S. payroll employees are eligible while on assignment in the U.S. with Exxon Mobil Corporation consolidated affiliates.

(Note: Retirees of the Mobil Corporation are not eligible for this program.)

Eligible Institutions

Gifts will be matched to U.S. nonprofit institutions which are open to public participation and tax exempt under Section 501(c)(3) of the Internal Revenue Code. Cultural programs must be a primary and substantial part of the institution's activities. Included are art, science and historic centers and museums; orchestras; choral groups; opera, theater and dance companies; libraries; public television and radio stations; zoos; aquariums; botanical gardens and historic preservation organizations. Also eligible are united arts funds and other service organizations which serve such cultural institutions and which have established tax-exempt status under Section 501(c)(3).

Eligible Contributions

For your gift to an eligible cultural institution to qualify for matching, it must meet *all* of the following conditions:

- It must be an actual donation, not merely a pledge, and it must be in the form of cash or publicly traded securities.
- It must be made directly to the cultural institution.
- It must be a *charitable contribution*, meaning that you or any member of your family or any person you designate may not receive a benefit of more than token value in return for, or as a result of, the contribution or the Foundation's matching gift.

The Foundation will only match the tax deductible portion of member ships or contributions.

- It must be *your personal contribution*, not a contribution made with funds provided to you in whole or in part for donation purposes by other individuals, groups or organizations.

You may ask the cultural organization to use your gift for a particular purpose, program or activity, so long as the above conditions are met. However, in all cases the Foundation's matching grant is unrestricted, meaning that how the matching funds are used will be the institution's decision.

Ineligible Contributions

The Foundation will not match:

- Gifts to organizations which do not have cultural programs as a primary and substantial part of their activities, such as environmental, conservation, health, welfare, religious and political organizations.
- Gifts to an eligible cultural group made in lieu of pledges, tithes or other financial commitments to a church or other non-eligible institution.
- Any portions of personal gifts which purchase donor benefits of more than token value.
- Gifts made with funds provided to the eligible individual for donation purposes by other individuals or groups.
- Bequests, gifts in the form of insurance premiums where the cultural institution is the beneficiary, charitable remainder trusts or other types of deferred gifts.
- Donated services or gifts of real estate or personal property (other than cash or securities).
- Fees for admissions.
- Subscriptions to publications.
- Gifts to private foundations.

Administration

The interpretation, application and administration of this program, which may be changed, suspended, revoked or terminated at any time, shall be determined by ExxonMobil Foundation, and its decisions shall be final. The Foundation reserves the right to audit institutional records and documents pertaining to this program and to request supporting donor documentation we consider necessary.

Questions

Questions regarding this program should be directed to:

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Electronic applications are available at:
www.easymatch.com/exxonmobil

