

# Community Investments

## Matching Gifts Program Guidelines



The ONEOK Matching Gifts Program provides a dollar-for-dollar match of donations to eligible organizations per donor per calendar year January 1 to December 31. All program questions should be sent to [communityinvestments@oneok.com](mailto:communityinvestments@oneok.com).

### PROGRAM ELIGIBILITY

#### *Participant Eligibility:*

Regular, full-time employee or part-time employee working at least 20 hours per week at ONEOK on the date the donation; ONEOK retirees and board of directors.

#### *Match Eligibility:*

Eligibility of a match is based on the donor type on the date of the donation. The maximum match total per calendar year can only be reached in one donor type category. If a total match amount of \$2,500 was not reached before an employee (donor) retired, then the donor can submit match requests until a maximum of \$2,500 is collectively met as an employee and retiree.

#### **Match Amounts**

Donor Type	Employee	Retiree	Board of Director
Minimum Match per Donation	\$25	\$25	\$25
Maximum Match Total per Calendar Year	\$10,000	\$2,500	\$10,000

#### *Organization Eligibility:*

- Charitable organizations recognized by the Internal Revenue Service as a 501(c)(3) or state tax-exempt nonprofit whose purpose is charitable or educational
- Charitable organizations with primary operations and programming serving communities within the United States
- Accredited PreK-12 schools, school districts, colleges, universities and technical schools to which donations are tax deductible under the United States Internal Revenue Code

#### *Matching Gift Eligibility:*

- Tax-deductible donation to an eligible organization for use in supporting their mission (no third-party giving)
- Support must be directed to an eligible organization's activities within the United States
- Made directly and completely from the ONEOK eligible participant's assets to the eligible organization
- Paid in the current calendar year, not merely pledged



- Paid via cash, check, debit/credit or stock; donations may also be made from an entity such as a personal foundation or donor advised fund if that entity has been solely funded by the eligible ONEOK participant; note that donations made from these types of entities will be matched directly to the recipient organizations with documentation reflecting the actual donations
- Additional donations to United Way for specific programs or projects above and beyond a pledge during the company's annual campaign
- Tax deductible portion of a donation (i.e., allow booster club "donation" portion of donation amount to the university to be matched but not the actual cost of the tickets; table sponsorship minus the fair market value of the actual meal or other related benefits)

#### ***Donations Generally Not Eligible:***

- To entities, organizations or causes that are for profit, not deemed to be of a charitable nature, appropriate governance is not in order and/or includes a conflict of interest
- Churches, religious groups, and religious causes or activities
- International giving, services, causes and/or activities provided exclusively outside of the United States
- That discharge a legal obligation of the employee or any other persons
- To an organization or educational institution for the support of a specific individual
- Bequests, insurance premiums, or donations made through entities such as a charitable remainder or lead trusts or charitable gift annuities
- Real estate, non-monetary and/or other in-kind donations such as purchasing items to donate, personal or real property, other than securities, or the value of personal expertise
- Made jointly by several individuals/group gifts; pooling funds to make one donation to an organization
- To any eligible organization that has a written policy that unlawfully discriminates on the basis of race, color, sex, pregnancy, sexual orientation, age, religion, creed, national origin, gender identity, disability, military/veteran status, genetic information or other categories protected by applicable law
- To individual persons, candidates, or organizations with missions or programs primarily focused on influencing legislation, achieving particular political outcomes, or advancing partisan objectives or agendas

## **PROGRAM ADMINISTRATION**

#### ***Matching Gift Request Process & Payment Schedule:***

- Matching gifts can be made and/or submitted through ONEOK Gives Back
- Matching gifts are paid monthly
- Requests submitted in December might not be paid until the following year
- Donations made during the current calendar year must be submitted no later than January 15 of the following year to be eligible for a match



***Administrative Conditions:***

- ONEOK, Inc. reserves the right to verify the eligibility of any donation prior to paying a matching gift
- The interpretation, application and administration of the Matching Gifts Program will be determined by ONEOK in its sole discretion, and its decisions shall be final
- ONEOK reserves the right to amend, modify or discontinue the Matching Gifts Program, in whole or part, at any time without notice
- Marketable securities value will be the quoted fair market value on the date the donation was made to the recipient charitable nonprofit organization