

# Jefferies Group LLC

## Matching Charitable Gifts Program Guidelines – US

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### How the Program Works

Each calendar year, Jefferies will match an eligible participant's personal contributions that meet the program guidelines of \$0.50 for every \$1.00, up to a total match of \$3,000, from Jefferies.

### Eligible Participants

Domestic employees must be active, regular, full-time employees at the time of their contribution and when Jefferies makes the matching gift.

### Eligible Organizations

Eligible not-for-profit organizations located in the United States or one of its possessions and recognized by the Internal Revenue Service as tax-exempt and designated as a public charity under Section 501(c)(3) of the IRS Code or as an instrumentality of a federal, state or local government as provided by Section 170(c)(1) of the Code.

Categories include culture and arts, civic and community, and health and human services organizations, and other eligible not-for-profit organizations. Organizations approved in the past may not qualify for the Jefferies Matching Charitable Gifts Program in subsequent years if new information is received regarding the loss of their tax status or change in their mission or their programs that indicate the organization now falls outside of the program guidelines.

### Organization Eligibility Requirements

- The value of premium gifts to a donor in exchange for contributions, such as merchandises, dinners, tickets or subscriptions are not tax deductible and therefore not eligible for matching.
- Gifts must be paid, not pledged, and must be the donor's own money and not collected from others.
- The maximum amount matched per donor per calendar year is \$3,000. If the donor makes several contributions, Jefferies will match gifts in the order received, up to the maximum annual donor limit for the calendar year.
- Gifts must be in the form of cash (check or credit card) or marketable securities with a quoted market value. The valuation for a gift of securities is based on the average of the high and low on the date of the gift. Jefferies will not match other forms of personal or real property.
- The employee must submit proof of payment of the employee's contribution in the form of a cancelled check, credit card statement or a transfer of stock certificate.
- The employee must provide an acknowledgement letter, memo, or receipt of the employee's contribution from the charitable organization.
- Determination of an organization's initial and continuing eligibility will be at the sole discretion of Jefferies.

### What Gifts Are Not Eligible for Matching?

- Gifts to educational institutions below college level, including, without limitation to athletic scholarships and academic scholarships.
- Gifts to organizations, which are political in nature.
- Gifts made for extra-curricular activities, including sports, band, travel, field trips, etc., and athletic/sports groups such as Little League teams.
- Payment for books, tuition, student fees, dues to alumni groups, tickets, memberships, amounts paid as subscription fees for publications, unpaid pledges, gifts to third parties (even if it directly benefits the organization), or anything else for which the participant receives any personal benefit.

- Gifts to organizations (including educational institutions) whose purpose is to propagate a particular religious belief or evangelistic effort or gifts to houses of worship.
- Insurance premiums, bequests, or life income trust arrangements.
- Gifts of real or personal property.
- Cumulative gifts from several individuals reported as one contribution.

### **Administration**

Jefferies issues matching contributions quarterly for all eligible gifts. Jefferies reserves the right to suspend, limit, change or revoke the program at any time.

Employees may submit through February 28 of the following year the gift was made.

All determinations concerning program eligibility criteria or participation are solely within the discretion of Jefferies.

### **How to Make a Request**

#### **ONLINE:**

Participants may request matching gifts through the online request process using OneJef.

OneJef > Resources > Charitable Giving

The employee's signature on the submission form certifies that the program requirements have been met.

Completed forms are accepted electronically, by emailing the form along with proof of payment and acknowledgement from the charitable organization to: [Charitable\\_Matching\\_Request@Jefferies.com](mailto:Charitable_Matching_Request@Jefferies.com)

cc: Regina de Wetter at [rdewette@jefferies.com](mailto:rdewette@jefferies.com)

### **Request Processing Schedule**

Eligible requests are processed on the following quarterly schedule:

- March
- June
- September
- December

### **Submission Deadline**

The submission deadline is February 28 for all contributions made in the prior year.