

Victory Matching Gifts Program

The Victory Matching Gifts Program encourages employees to contribute to qualifying charitable organizations. This program supports employee giving by offering a way to double – up to \$300 (US) per person each calendar year – employees’ cash or securities contributions to their favorite charitable organizations and thus improve their communities.

Matching Gift Program Guidelines

- Eligible US Charitable Organizations: Charitable organizations in the United States must be tax-exempt under section 501(c) (3) of the Internal Revenue Code and not be classified as a private foundation or certain types of supporting organizations.
- Eligible Non-US based charitable gifts will be reviewed on a case by case basis.
- Gifts must be personal contributions paid either in cash or securities
- The amount of each gift must equal at least \$25 USD to be eligible. Each employee may make up to 4 gifts in a calendar year of a combined total up to \$300.
- Eligible gifts are processed and matched to the institutions on the following quarterly schedule:

Applications Received by:	Matching Gifts Paid by:
March 1	March 31
June 1	June 30
September 1	September 30
December 1	December 31

- Employee Deadline – Employees must complete an application and have the recipient organization verify the donation. Employee matching gifts must be submitted to Victory Human Resources department prior to the quarterly deadline indicated above, applications received after the deadline will be processed the following quarter.
- Please note that the matching gifts program is a benefit to employees and responsibility lies with each employee to follow up on the matching gift (confirming the nonprofit organization verifies the gift).
- Incorrect or incomplete forms are will be delayed until the required information is obtained.

Eligibility Guidelines

The Victory Matching Gifts Program is subject to IRS rules and regulations which include the following:

- All employees are eligible to participate the 1st of the month following their date of hire.
- We do not match charitable gifts to private foundations, family or donor advised funds, or gifts to political or fraternal organizations.

- We do not match charitable gifts that provide benefits directly to employees or their families, such as trips, tours, internships, tuition, event tickets, parking privileges, club dues, products and services or discounts on products and services.
- We will allow matching gifts for athletic programs with a youth development component that have an impact on grades K-12 or the in country equivalent.
- We match pledges after they are paid by the employee. Future pledges are not matched through the program. Payment of pledge must meet criteria of the program. If an organizations program changes and is no longer eligible under the Matching Gifts Program criteria, payment will not be made.

How the program works

The employee should:

- Complete Part 1 of the Matching Gifts Form
- Checks must be payable to the actual name of the qualifying entity receiving the donation.
- Mail the original form, with the donation and any other necessary documentation, to the institution of your choice that meets the criteria listed in the guidelines.

The recipient organization should:

- Complete Part 2 of the original application form.
- The authorized officer of the charity must verify the donation, sign the application and return the original form to the employee to forward to Victory Human Resources or forward the completed form directly to:

Victory Matching Gift - Human Resources Department
4900 Tiedeman Road, 4th Floor
Cleveland, OH 44144

Victory Capital Management regularly evaluates our programs to ensure the process adheres to the stated guidelines and our commitment to volunteerism, community involvement and corporate social responsibility. We retain the right to conduct random reviews of organizations receiving matching funds from our programs. Organizations selected for review will be required to provide documentation verifying receipt of individual donations for each participant.

Victory may suspend, change or terminate this program at any time. The interpretation, application and administration of the program shall be determined by the Victory Capital Management Board of Directors, whose decision is final.

Make sure that you are familiar with the Victory Matching Gift Program Guidelines. Failure to abide by the program guidelines or providing any false or misleading information in connection with a matching gift request could result in disciplinary action up to and including termination, as well as possible civil or criminal liability. Victory reserves the right, in its sole discretion, to discontinue funding and to demand the return of matching gifts grant amount, or any portion thereof, and any income earned thereon, if you provide Victory with any false or misleading information or make and misrepresentation in connection with this request for a matching gift.