

Matching Gifts Policy

Effective February 2021

Overview: What is the Getty Matching Gifts Program?

The Getty Matching Gifts Program upholds our philanthropic mission and gives staff and trustees the opportunity to multiply their own charitable contributions. The program matches donations made by full-time employees and trustees to eligible nonprofit arts and education organizations of their choice. In short, Getty will help you give more to organizations you care about. Matching Gifts is administered for the Getty community by the Foundation's Grants Administration department in cooperation with the Trust's Office of General Counsel.

This document describes the fundamentals of the Matching Gifts Program, including who can participate, what types of organizations are eligible to receive Getty support, how much each individual can claim each year, and how the program works. We encourage you to read through the policy to understand how you can take advantage of this Getty benefit. Foundation Grants Administration staff is also available to answer your questions about how to participate. Just email GettyMatchingGifts@getty.edu and they'll be happy to assist you.

Who Can Participate?

The Getty Matching Gifts Program is open to all individuals who are:

- Full-time employees of the J. Paul Getty Trust at the time the donation is made (*this includes limited-term, full-time staff*)
- Currently serving members of Getty's Board of Trustees

Which Organizations Can Receive Matching Gifts?

In keeping with the mission of the J. Paul Getty Trust, organizations must meet two criteria to be considered for a matching gift:

- They must have arts and/or education as a core part of their mission and activities.
- They must meet certain criteria of the Internal Revenue Service (IRS) Code to qualify as "public charities." That is, they must be recognized by the IRS as public charities (PC) under section 501(c)(3) of the Code. If you're not sure if an organization qualifies, you can check the IRS website at <https://apps.irs.gov/app/eos/> or email GettyMatchingGifts@getty.edu for assistance.

The following are examples of the type of institutions that *are eligible* to receive support through the Matching Gifts Program:

- Visual and performing arts organizations
- Museums, libraries, and historic preservation organizations



- Educational organizations, including degree-granting colleges and universities, two-year colleges, primary and secondary schools, many PTAs, and most alumni funds

The following contributions *are not eligible* for this program:

- Any donation where an employee or trustee or member of their immediate family may benefit, such as memberships, tuition or other student fees, tickets to dinners and other fundraising events, raffle tickets, dues, and contributions to athletic booster organizations
- Contributions to “donor-advised” or “donor-directed” funds
- Contributions to political, fraternal, or religious organizations, although schools that are affiliated with religious institutions are often eligible
- Pledges, bequests, real estate property, or insurance premiums
- Spousal gifts
- Private foundations or private operating foundations

To provide a starting point for employees looking for ideas about where to give, we have provided a list of organizations locally and nationally that have been pre-vetted for eligibility and whose missions focus on diversity, equity, inclusion, and social justice. You can find that list here: <https://go.getty.edu/GO/cmsGO?page=1155>. Still not sure if your organization qualifies? Email GettyMatchingGifts@getty.edu to help determine eligibility before you fill out a form.

How Much Will Getty Match?

Employees can submit up to \$2,500 per fiscal year (July 1 through June 30) for a 1:1 match to eligible nonprofit organizations. Employees may choose to contribute to multiple organizations, but there is a minimum donation of \$25 per institution. This means that if you make a gift of \$25 to an eligible organization, the Getty will match that gift, sending \$25 to the organization. Executives and trustees follow different guidelines, and these are described separately at the end of this document.

I’m Ready to Give: How Does It Work?

Here are the steps:

- Download a Matching Gifts Program form.
- Complete and sign the top portion of the Matching Gifts Form and send it, along with your donation to the recipient organization. Please note that donations must be made personally by an employee, trustee, or their family foundation and cannot be made through another organization. Gifts may be made in cash, by check, online by credit card or other digital payment forms. If you are paying online by credit card or by other digital methods, when you send the Matching Gifts Form you should include a receipt to show the gift has been made.
- Once the recipient organization receives your form, they complete and sign

their section and return the form to Getty by email (GettyMatchingGifts@getty.edu) or by regular mail *within 90 days of the date of the contribution*.

- Grants Administration reviews the completed form and recipient organization background information and, if all requirements have been met, submits the payment request to match the original donation.
- Grants Administration then notifies you that your matching gift is approved and Getty's matching payment is sent directly to the recipient organization.
- By signing the Matching Gift Form, both the donor (employee or trustee) and the recipient organization certify that the donor will not receive any benefit from the gift.

Getty Acknowledgment

Getty requests that no publication be made of its matching contributions. Only the employee or trustee should be credited by the recipient organization as a donor (if they choose to be credited). Getty is required to list recipient organizations and gift amounts in its annual tax return (990-PF) each year, but these entries *do not* include the names of the employees or trustees who donated. Matching Gifts Forms *must be returned within 90 days* of the date of the employee contribution in order to be matched.

Getty leadership maintains the discretion to suspend, terminate, or modify the Matching Gifts Program at any time, but will notify the community of any such changes. The interpretation, application, and administration of the programs, including eligibility of charities, will be determined by Getty and its decisions will be final.

Executive and Trustee Matching Gifts

Employees of the J. Paul Getty Trust who are program directors or vice presidents who report directly to the president of the Trust and Getty trustees may make matching gifts governed by the same policy elements described above, with the following differences in financial guidelines:

- Getty matches executive employee contributions on a 4:1 basis, with a minimum donation of \$100 to any one organization and a maximum of \$8,000 per fiscal year (total after Getty match may not exceed \$32,000)
- Getty matches trustee contributions on 4:1 basis, with a minimum donation of \$200 to any one organization and a maximum of \$15,000 per fiscal year (total after Getty match may not exceed \$60,000)

Questions? The Foundation's Grants Administration team is here to help!

Send us an email at GettyMatchingGifts@getty.edu

Or call: (310) 440-6439