



# ENTREPRENEURS FOR NORTH TEXAS

*a program of Communities Foundation of Texas*

## **Sample Corporate Giving and Volunteering Guidelines**

- Contributions and volunteering may be with the following type of organization:
  - a public educational institution; or
  - a tax-exempt 501(c)(3) nonprofit organization as recognized by the Internal Revenue Service.
  - an organization whose budget has no more than 30% allocated for overhead vs. direct programs.
  
- Contributions or company volunteer time may not be used for religious purposes (including organizations or events that promote religion).
  
- Contributions or company volunteer time may not be used for organizations that discriminate based on creed, race, religion or sexual orientation.
  
- Corporate contributions may only be used for charitable purposes.
  - Appropriate uses:
    - Direct cash donation to a 501(c)(3) organization
    - Matching gifts to enhance employee contributions to a 501(c)(3) organization
    - Providing a meal to the community members being helped (e.g., catering a BBQ for kids at a Boys & Girls Club)
    - Purchasing supplies or equipment for a 501(c)(3) organization
  
- Inappropriate uses:
  - Providing a meal to COMPANY employees at a volunteer event.
  - Paying the transportation cost for employees to a volunteer event
  - Purchasing recognition gifts for employees
  - Employee holiday parties
  - Political organizations/events
  - Sports teams/events



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## **SAMPLE Matching Gift Policy**

Beginning January 1, XXXX, COMPANY has added a Matching Gift Policy to its list of employee benefits. COMPANY will match \$1 for \$1 employee contributions made to qualifying 501c3 charitable organizations up to \$XXX annually.

In order to request a matching gift, complete the Matching Gift Form (below) and return it to Human Resources.

**Note:** The interpretation, application and administration of the Matching Gift Program shall be determined by the COMPANY Philanthropy Committee and their decision is final.

### **Eligibility:**

- All COMPANY active, full-time regular employees are eligible to participate in the matching gift program.
- An eligible COMPANY employee must be affiliated with the recipient organization at the time the matching gift is requested, not a year later, for example.
- Eligibility of 501c3 organizations to receive this match are consistent with the eligibility requirements of the rest of the company's corporate giving policies, i.e.:
  - The recipient organization must be tax-exempt, nonprofit, and hold a current Section 501(c)(3) determination letter from the Internal Revenue Service. The organization must be classified by the IRS as a public charity.
  - The organization/project being funded must have a nonreligious primary purpose and must have non-discrimination policies congruent with COMPANY non-discrimination policies set forth in the company's employee handbook.
  - The organization/project must serve the community at large.
  - No goods or service may be received by the employee, the employees' family or other designated individuals in exchange for the matching gift.
- All paper work must be received by December 1<sup>st</sup> for cash or volunteer hours contributed during that calendar year. All matching gifts will be mailed directly to the non-profit from the company.

### **Ineligibility:**

- Contributions made by spouses, other family members.
- Payments for which donors, their families, or other individuals designated by donor receive a direct benefit; for example payment for services, tuition, books, and student fees.
- Contributions for an appointed or elected government board
- Organizations whose primary function is lobbying or litigation

- Organizations/projects that are religious or political in nature or promote a hobby
- Organizations/projects that do not serve the community at large
- Organizations that are membership-based (booster clubs, fraternities, sororities)
- Organizations that are not consistent with COMPANY non-discrimination policies
- Athletic teams

**COMPANY**  
**Request for matching contribution**

Date of request:	
Employee Name:	
Work Phone:	
Email:	
Community Organization Name:	
Address:	
City/State/Zip:	
Contact Name:	
Contact Email:	
Phone:	
Website:	
Tax ID number:	
Amount of cash donated by employee:	
\$ Amount Requested:	

Please summarize your contribution with the community organization:

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Submitted for payment on:	
Approved by:	



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## **Dollars for Doers Program Description And Benefits**

A dollars for doers (DFD) policy can be put in place in addition to or instead of a matching gift policy. A DFD matches volunteer hours instead of cash that an employee provides for a community benefit organization.

### Key Benefits:

- Provides employees with more choices of how to engage in the community
- Promotes employees getting out into the community
- Incentive for volunteerism
- Provides volunteer recognition
- Provides a mechanism to better track employee volunteerism
- Ties to VTO and/or matching gift policies
- Can be used to support specific company-sponsored activities (e.g. science education)
- A way for employees to contribute cash without taking it from their own pocket
- Answers the challenge of not wanting to take off work time to volunteer, since it rewards any volunteerism during work time or on employee's own time.

### Specifics:

- Most companies put a minimum and maximum number of volunteer hours it will match per year. For example, the company will match \$100 for every 10 hours volunteered at a community organization, up to \$500 per year.
- The minimum cumulative volunteer hours must be with the same qualified 501c3 organization.
- Eligibility of 501c3 organizations to receive this match are consistent with the eligibility requirements of the rest of the company's corporate giving policies, i.e.:
  - The recipient organization must be tax-exempt, nonprofit, and hold a current Section 501(c)(3) determination letter from the Internal Revenue Service. The organization must be classified by the IRS as a public charity. The donation must qualify under Section 170(c)(3) of the Internal Revenue Code.
  - The organization/project being funded must have a nonreligious primary purpose and must have non-discrimination policies.
  - The organization/project must serve the community at large.
  - No goods or service may be received by the employee, the employees' family or other designated individuals in exchange for the matching gift.
- All paper work should be received by December 1<sup>st</sup> for the volunteer hours completed during that calendar year. All matching gifts should be mailed directly to the non-profit from the company.

### Sample Template:

COMPANY NAME has created a Dollars for Doers program to encourage and promote its employees in their philanthropic endeavors. COMPANY NAME will match \$AMOUNT for every 10 volunteer hours up to \$AMOUNT annually.

In order to request a Dollars for Doers matching gift, please complete the Dollars for Doers Form (below) and return it to STAFF PERSON RESPONSIBLE FOR PROGRAM.

### **Note:**

- The interpretation, application and administration of the Dollars for Doers Program shall be determined by the STAFF PERSON RESPONSIBLE FOR PROGRAM, and the decision is final.
- In all cases, the company matching gift will be made directly to the non-profit.

### **Specifics:**

- All COMPANY NAME active, part- or full -time regular employees are eligible to participate in the matching gift program.
- An eligible COMPANY NAME employee must be affiliated with the recipient organization at the time the matching gift is requested, not a year later, for example.
- the company will match \$AMOUNT for every 10 hours volunteered at a community organization, up to \$AMOUNT per year.
- The minimum cumulative volunteer hours must be with the same qualified 501c3 organization.
- Eligibility of 501c3 organizations to receive this match are consistent with the eligibility requirements of the rest of the company's corporate giving policies, i.e.:
  - The recipient organization must be tax-exempt, nonprofit, and hold a current Section 501(c)(3) determination letter from the Internal Revenue Service. The organization must be classified by the IRS as a public charity.
  - The organization/project being funded must have a nonreligious primary purpose and must have non-discrimination policies.
  - The organization/project must serve the community at large.
  - No goods or service may be received by the employee, the employees' family or other designated individuals in exchange for the matching gift.
- All paper work must be received by December 1<sup>st</sup> for the volunteer hours completed during that calendar year. All matching gifts will be mailed directly to the non-profit from the company.

### **Ineligibility:**

- Volunteer hours conducted by spouses, other family members, or joining hours made by several individuals.

- Payments for which donors, their families, or other individuals designated by donor receive a direct benefit; for example payment for services, tuition, books, and student fees.
- Volunteer service for an appointed or elected government board
- Organizations whose primary function is advocacy or litigation
- Organizations/projects that are religious or political in nature or promote a hobby
- Organizations/projects that do not serve the community at large
- Organizations that are membership-based (booster clubs, fraternities, sororities)
- Organizations that discriminate on the basis of age, disability, religion, ethnic origin, gender, or sexual orientation
- Athletic teams

**Dollars for Doers**  
**Request for matching contribution**

Date of request:	
Employee Name:	
Work Phone:	
Email:	
Organization Name:	
Address:	
City/State/Zip:	
Phone:	
Website:	
Tax ID number:	
Number of hour volunteered:	

Please summarize your contribution to the non-profit:

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Submitted for payment on:	
Approved by:	





## **PTO Donation Policy**

### **Why Offer Employees The Ability To Donate PTO?**

Donating paid time off (PTO) is a great way to encourage employees to donate because it enables them to contribute without having to provide cash out of pocket. It is also a good way for a company to reduce its liability for having too much unused PTO on the books. Some things to consider before offering this as an option to employees:

- Does the corporation have enough cash on hand to pay out the PTO donated?
- Is there a limit to how much PTO each employee can donate?
- What is the time frame for when an employee can donate their PTO (i.e. is it at a specific time of year, or is it a total amount that can be donated per fiscal or calendar year)?
- Will the company designate the organization(s) an employee can support through their PTO or can the employee choose for themselves (as long as it fits within the 501c3 guidelines).

EFNT recommends that there still be enough PTO on the books for the employee to use should they need or want it. Some companies only allow employees to donate PTO if they have over two-weeks of PTO accumulated, for example.

### **How Does Donating PTO Work?**

The company should treat donating PTO as if it were paying out an employee's vacation to the employee, and is processed the same in all ways except that instead of the check being written to the employee, it get's written to a charitable organization.

Because the donated amount is compensation earned by the employee the company must remit employer payroll taxes and withhold employee payroll taxes from it. The gross amount gets reported as compensation on the W-2's, but the net amount is what is contributed to the charitable organization.

Employees are able to claim this donation as a charitable deduction for their personal tax purposes. The contribution should be noted on the pay stub, just like other payroll notations. This is the employee's proof of the charitable contribution.

**Please note:** EFNT is not a tax, payroll or HR compensation expert, so as always with these kinds of things, you should double check with your in-house experts.

### **PTO Donation Policy Example**

COMPANY NAME has created a way for employees to donate unused PTO to a charitable organization to encourage and promote its employees in their philanthropic endeavors. COMPANY NAME will convert up to XXX hours of an employee's unused PTO to cash per year, which will be sent via check to a charitable organization of the employee's choice [CONVERSELY THE COMPANY CAN DESIGNATE ONE OR A FEW CHARITABLE ORGANIZATIONS TO WHICH THE EMPLOYEE CAN DONATE. THIS IS OFTEN THE CASE IF THE COMPANY IS ONLY MAKING THE POLICY AVAILABLE FOR DISASTER RELIEF EFFORTS, FOR EXAMPLE.] Eligibility requirements are below.

In order to request a PTO donation, please complete the PTO donation form and have it signed by your supervisor.

Proof of donations will be noted on the Employee's pay stub, and may be used as a charitable contribution for personal tax purposes. Converted PTO is subject to all the same employer and employee payroll taxes as the employee's salary and will be reported on the employee's W-2.

#### **Eligibility:**

##### Donors:

- All COMPANY NAME active, part- or full -time regular employees are eligible to participate in the PTO donation program.
- An employee may only donate PTO when they have accrued over XXXX weeks. Only PTO that is over XXXX weeks may be donated so that the employee has enough PTO left in case they need or want it.
- The maximum amount of PTO an employee can donate per DESIGNATED TIME FRAME is XXXX hours.

##### PTO Donations:

- The organization/project receiving the donation must be a public educational institution; or tax-exempt 501(c)(3) nonprofit organization as recognized by the Internal Revenue Service.
- The organization/project being funded must have a nonreligious primary purpose.
- The organization/project may not discriminate against race, religion, gender or creed.
- The gift may not be used for such purposes for which donors, their families, or other individuals designated by the donor receives a direct benefit; this includes payment for services, tuition, books, and student fees.

**PTO Donation Request Form**

Date: \_\_\_\_\_

Employee Name: \_\_\_\_\_ Manager's Name: \_\_\_\_\_

Amount of PTO You Wish to Donate: \_\_\_\_\_

Name of Charitable Organization: \_\_\_\_\_

Contact: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Federal Tax ID # \_\_\_\_\_ Web Address \_\_\_\_\_

\_\_\_\_\_  
Employee signature                      date

\_\_\_\_\_  
Manager Approval                      date

\_\_\_\_\_  
HR signature                      date

**SUBMIT COMPLETED FORM TO: XXXX**



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## SAMPLE VOLUNTEER TIME OFF (VTO) POLICIES

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### SAMPLE 1

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#### COMPANY VOLUNTEER TIME OFF POLICY

Beginning January 1, 20XX, COMPANY has added a Volunteer Time Off (VTO) policy to its list of employee benefits.

#### **Purpose/Goal:**

The purpose of the COMPANY philanthropic program is to support activities that enhance and serve communities in which we live and work and the issues that impact quality of life.

The intention is to participate in giving back and supporting the community and to allow the employees of COMPANY to share in that effort. At the same time, COMPANY recognizes that participating in these sorts of activities enriches the lives of its employees. Community is not defined as just local community, but may encompass the global community.

#### **Amount of Time:**

Employees can donate up to 24 hours (3 days) per calendar year toward a 501c3 charitable organization, in accordance with COMPANY's giving and volunteering guidelines. More than one organization may be chosen.

The hours break down as follows:

- 2 half-days off for group volunteer activities, sponsored by the company (8 hours)
- 16 hours off for personal volunteering by the employee

This donated time, up to 24 hours per calendar year, will be considered paid time off. The pay rate will be the employee's current base salary on the day(s) the time is taken.

This time is refreshed at the beginning of each calendar year, unless the program is amended or discontinued, and does not accrue from year to year. Usage of this time or lack thereof does not affect vacation accrual or sick leave usage.

#### **Eligibility:**

All full time regular employees of COMPANY are eligible to participate in this program. There is no minimum service requirement for participation in this program. Employees can choose a charity of their choice or work together with other employees of COMPANY on a team effort.

#### **Ineligibility:**

You are ineligible to participate in the Program, if:

1. The employee's employment with COMPANY terminates for any reason.
2. The employee is on a Performance Improvement Plan.

- The Program is discontinued. The Company reserves the right to amend or terminate this program at any time without prior notice. The Company also reserves the right to revoke approval if it is felt that the employee is misusing the Program.

**Approval Process:**

Employees must fill out the VTO Request Form and submit it to his/her manager at least one week before the requested time off. The manager should then get HR approval as well. Approval is at the discretion of the employee’s manager and HR.

COMPANY sponsored VTO may not be used for organizations that discriminate based on creed, race, religion or sexual orientation.

Examples of appropriate uses for VTO:

- Building a house for Habitat for Humanity
- Donating your time at a food bank
- Cleaning up the beach, highway or park
- Coaching a basketball team of inner city disadvantaged young adults
- Participating in Big Brother/Big Sister programs

Inappropriate examples:

- Taking a ski vacation and charitably giving ski lessons
- Coaching your kid’s basketball team
- Attending your kid’s PTA conference
- Attending a professional, religious, or personal interest conference

**Community Service Program Enrollment Form**

Employee Name:	
Work Phone:	
Email:	
Community Organization Name:	
Address:	
City/State/Zip:	
Phone:	
Website:	
Tax ID number:	
Date(s) and time(s) of VTO requested (e.g. 7/26/08, 9AM-Noon):	
Total Number of hours requested:	
I will be doing this action with other COMPANY employees, GROUP ACTIVITY ORGANIZED BY:	

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Description of volunteer activity you will do:

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**Employee Signature**

**date**

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**Manager Approval**

**date**

**Submit to Human Resources when approved**

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**SAMPLE 2**

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**Community Involvement Program**

XXXXX will from time to time, typically on a quarterly basis, offer opportunities for employees to become involved in the community. This may include the opportunity to help build homes for needy families through a Habitat for Humanity project, or to participate in a food drive to support the North Texas Food Bank. The Company's goal in having this program is not only to support the community with financial and/or human resources, but to foster employee collaboration and team-building, enrich the lives of employees and positively impact the morale and culture at XXXXX.

XXXXX has formed a Community Involvement (CI) team to discuss and decide on company events, activities, and potential financial contributions. The CI team is composed entirely of XXXXX employees and includes representatives from each of Company's primary functional areas. Any employee wishing to be a member of this team should notify a representative of the HR department, so that his or her membership may be considered for future openings.

If you have suggestions regarding community activities and/or non-profit organizations for XXXXX to support, please send them to a member of the CI Team. The names of all CI Team members can be found \_\_\_\_\_. Please understand that the CI Team may have many more requests for activities than can be reasonably accommodated. The CI Team will set reasonable guidelines for determining which activities to pursue, with special consideration given to projects that fall into areas of interest as identified by periodic surveys of the employee base. The CI Team will not support activities that are political or religious in nature, or that involve the personal interests or agenda of the recommending employee.

Since XXXXX is in a relatively early growth stage, the budget for financial contributions is very limited. Small grants, typically in the \$100-\$500 range, may be made from time to time to select non-profit organizations. In deciding on the recipients of such grants, the CI team will refer to the same guidelines used for determining which non-profits to work with on a volunteer/activity basis.