



Matching Gift Guidelines

It is the donor's responsibility to review the guidelines prior to making a gift. Becoming familiar with the guidelines will assure gift eligibility and that the primary purpose of this program is achieved.

These guidelines are subject to change at any time without prior notification.

Phillips 66 reserves the right to decline to match donations to organizations that might represent a conflict of interest with Phillips 66's business interests or its reputation or relationship with others.

Eligible Donors

- Regular domestic employees (paid in U.S. dollars) of Phillips 66 or its U.S. subsidiaries in which the company ownership is at least 50 percent
- Phillips 66 directors
- Phillips 66 Partners directors
- Phillips 66 retirees
- Retired Phillips 66 directors
- Retired Phillips 66 Partners directors

Note: Retiree definition under the Matching Gift Plan is age 50 and up in the calendar year when employment ends.

Eligible Recipients

- Most charitable organizations with tax-exempt status (U.S. Internal Revenue Code, Section 501(c)(3)) *Note: The organization must not have a sectarian religious cause as its primary purpose and must serve the community at large.*
- Accredited educational institutions that operate under a 501(c)(3)
- Political subdivisions that operate under the government (e.g., cities, counties, states, school districts, police/fire departments, etc.) and are registered in GuideStar
 - Organizations can learn how to register in GuideStar [here](#).

Matching Rates

- Employees and directors are matched \$1 for \$1 to an annual maximum match of \$15,000 per calendar year
- Retired employees and retired directors are matched \$1 for \$1 to an annual maximum match of \$7,500 per calendar year

If an individual's gift(s) exceeds the maximum match amount, the gifts will be matched up to the annual maximum in date-of-gift order within the quarterly match.

Match Qualifications (\$25 minimum contribution)

- Cash. Gifts made from the eligible donor's personal or joint account or credit card account.
- Marketable securities

The following are ineligible for matching:

- Gifts that are not yet given or received by the charitable organization at the time of the matching gift request submission
- Pledges that have not been paid in full
- Any contribution that results in a personal benefit or privilege to the donor, the donor's family or anyone designated by the donor, e.g., admission tickets, entry fees, subscriptions, membership fees, etc.
- Gifts to organizations that do not comply with the USA Patriot Act
- Gifts to churches, mosques, synagogues or other houses of worship (except accredited schools)
- Gifts to private foundations, donor advised funds or personal trusts
- Gifts to collegiate athletics, including but not limited to, funds, foundations, facilities, scholarships or booster clubs
- Gifts to political or fraternal organizations
- Deferred gifts (e.g., charitable remainder trusts or annuity trusts)
- Gifts of real estate, personal property, goods or in-kind contributions
- Gifts made from business accounts, a spouse's individual account, donor advised funds or a separate foundation (unless solely funded by the eligible participant)
- Accumulated or pooled monies raised by a group of donors and submitted by one donor
- Gifts to United Way that are in locations with a company-sponsored United Way campaign, including funds raised through special events
- Gifts to political subdivisions that operate under the government and are not registered in GuideStar

Payout Schedule

Gifts are matched monthly from February through December. Requests submitted after the first week of December will be paid in February of the following year.

Matching gift requests must be submitted by Jan. 31 of the following year to be eligible for matching.

Other Administrative Conditions

Phillips 66 may modify, suspend or terminate the Matching Gift Program at any time without prior notification. The interpretation, application and administration of the plan

shall be determined by the management of corporate contributions, whose decision shall be final.