The Matching Gifts Program is designed to provide an additional incentive for employees of Norfolk Southern and its participating subsidiaries to contribute to eligible non-profit organizations. The Foundation matches, dollar for dollar, the tax-deductible portion of donations made by employees (up to $20,000 per year) and retirees (up to $10,000 per year).

Who can participate?
Regular, full-time employees of Norfolk Southern Corporation or its participating subsidiaries, directors of Norfolk Southern Corporation, and retired employees and directors. Also eligible are employees on approved leaves of absence and those on long-term disability. Spouses (except in the case of a Donor Fund as discussed below) are not eligible.

Which organizations qualify to receive eligible matching gifts?
Certain educational institutions, certain arts/cultural organizations, certain environmental/conservation organizations, Feed America food banks that are located in and provide programs in the United States, and the American Red Cross, are recognized as tax-exempt, nonprofit organizations under Section 501(c)(3) of the Internal Revenue Code, and are independent of the donor. In addition, the following criteria must be met within each category:
- Eligible educational institutions include (1) colleges and universities, professional and technical or graduate-level schools or programs that offer at least a two-year degree above the high school level; (2) independent college foundations such as United Negro College Fund and state independent college funds; (3) public school foundations; and (4) certain private secondary schools that are: (a) accredited by one of seven educational associations identified by the Norfolk Southern Foundation and (b) pre-approved by the Norfolk Southern Foundation.
- Arts and/or cultural organizations must be open to and operate for the benefit of the public. Eligible organizations include performing arts centers and groups, nonprofit library groups, museums (including zoos, aquariums and botanical societies), public broadcasting radio and TV stations, historical properties and societies.
- Environmental/conservation organizations must be affiliated with national, regional or state-level organizations, must provide public benefits beyond individual communities and must engage in conservation efforts related to land, air or water use.
- Food banks must be part of the Feeding America Food Bank Network. Eligible food banks can be found at www.feedingameric.org.
- The American Red Cross is matchable. Eligible locations can be found at www.redcross.org.

Ineligible organizations include but are not limited to:
- Individuals, and organizations or programs established to assist specific individuals
- Religious institutions or organizations, other than eligible educational institutions
- Social, health, and human services (including United Way), political, public policy or fraternal organizations (including alumni groups)
- Athletic or sports organizations, clubs and teams; athletic scholarship programs or other programs administered through or for the benefit of athletic departments
- Organizations that have discriminatory policies, practices or membership
- Private foundations; community or other foundations that redistribute aggregated contributions to otherwise eligible organizations

What contributions are eligible?
- A gift must be a personal contribution from the donor’s own funds that has been paid, not simply pledged, to an eligible organization, either by the donor directly or by an intermediate charitable giving vehicle funded exclusively by the donor or the joint funds of the donor and the donor’s spouse (e.g., a donor-advised fund) (any such vehicle a “Donor Fund”).

The minimum tax-deductible gift eligible for matching is $50. For gifts paid in installments, each installment must be electronically submitted separately and meet the $50 minimum gift requirement. Only the portion of the gift that is tax-deductible to the donor (or would be tax-deductible to the donor if made directly instead of through a Donor Fund) can be matched.
- Gifts must be in the form of check, credit card or marketable securities with a quoted market value on the day the contribution is made; gifts made by payroll deduction and bank account debit are not eligible. Gifts of securities are valued based on the average of the high and low price on the gift date. No other form of personal or real property, or the value of donated time or personal service, will be matched.
- The maximum amount matchable per donor per calendar year is $20,000 for active employees and $10,000 for retirees. The donor’s limit is based on the gift’s value on the day the contribution is made, and gifts will be matched, up to the limit, in the order received.

Contributions not eligible for matching include but are not limited to:
- Gifts made by community trusts or similar organizations
- Gifts made in lieu of or for tuition payments, fees for services, and gifts to highly restrictive scholarship funds
- Gifts to educational institutions for non-educational purposes, such as athletic scholarships, programs or tickets; membership dues (including alumni organization dues) or subscription fees
- Payments for arts/cultural organizations’ membership dues, tickets or subscription fees
- Group collections, pooled income funds or charitable gift annuities
- Gifts made by charitable remainder trusts

Eligible gifts are processed and matched monthly.

Is there a time limit for matching my gift?
The Norfolk Southern Foundation Matching Gifts Program must receive the request from a recipient organization within 90 days of the date it receives a donor’s gift. Gifts received after that time will not be matched. All gifts must be verified by the recipient organization in order to be matched.
For more information, please contact the Norfolk Southern Foundation Matching Gifts Program by phone at 757-629-2633 or by e-mail at matchinggifts@nscorp.com.

Program administration
The Norfolk Southern Foundation Matching Gifts Program is administered by Norfolk Southern Foundation, which has sole discretion to determine a donor, organization or program’s initial or continuing eligibility to participate in the Program. The Foundation may, at any time, exercise the right to change, suspend or terminate the Matching Gifts Program. The Vice President and Executive Director are responsible for the Program’s interpretation and administration, and their decision shall be final. The Foundation reserves the right to audit any gift-related records of individuals and organizations, and to request any supporting documentation it considers necessary to evaluate the validity of any Matching Gifts request.