

MAC Matching Gift Guidelines

- **Matching Gifts** – Your employer may sponsor a matching gift program that will match your gift to the Mountaineer Athletic Club (MAC). To find out if your company has a matching gift policy, use the employer search tool at www.wvuf.org/macmatch. Request the matching gift form provided by your employer. You may be able to access the employer matching gift form directly through the search tool. Please contact your employer regarding the match-eligibility of your gifts to MAC. According to IRS regulations, donors who receive, in return for their gift, the right to purchase preferred seating may take as a deduction only 80% of their contribution. Companies typically match only the tax deductible amount of a gift.
- **Annual Giving Levels** – MAC members that submit a matching gift form along with their annual fund/season ticket priority gift will have their annual giving level coded (Buckskin, Blue, Gold, etc.) based on the donor's gift received plus the anticipated matching gift (80% of the gift).
- **Annual Fund/Season Ticket Priority Gift Balances** – MAC members are encouraged to submit their annual fund/season ticket priority gifts and matching gift forms/requests early in the giving year to ensure all matching gift funds are received and processed in time for distribution of season tickets and parking passes. If matching funds are not received and processed by June 30, 2015, MAC members will be responsible for paying all annual fund/season ticket priority gift balances prior to receiving any tickets or parking passes for the 2015 football and 2015-16 men's basketball season.

Important Note - Matching funds received and processed November 30, 2015 or earlier will be included in the 2015 MAC giving year, and impact your 2015 annual fund/season ticket priority gift. Matching funds received and processed December 1, 2015 or later will be included in the 2016 MAC giving year.

- **2015 Optional Seat Selection Process** - MAC members that submit a matching gift form along with their annual fund/season ticket priority gift will have their annual giving level coded (Buckskin, Blue, Gold, etc.) based on the donor's gift received plus the anticipated matching gift (80% of the gift). Matching forms/requests must be received by May 1, 2015 to determine your Optional Seat Selection time.

If the matching funds are not received and processed by the WVU Foundation by June 30, 2015, MAC members will be responsible for paying all annual fund/season ticket priority gift balances. Matching forms/requests received after May 1, 2015 will be added to your 2015 annual fund/season ticket priority gift but will not be a factor in determining your Priority Points for seat selection purposes.

- **Priority Points** – Priority Points will be awarded for matching gifts only once the funds are received and processed by the WVU Foundation.
- **Non-Annual Fund/Other Gifts** – Matching gift requests that are submitted for non-annual fund gifts, such as capital improvement gifts, sport-specific gifts, existing pledge payments etc. are received and processed by the WVU Foundation throughout the year. While not having an impact on Annual Giving Levels, these gifts will receive Priority Points as outlined in the program guidelines.



MAC Matching Gift Submission Process

1. Ask your employer if there is a matching gift program and if gifts to athletics are eligible to be matched under the company's policy.
2. Acquire a matching gift application/form from your employer. Complete your portion of the application and mail it along with your gift to the Mountaineer Athletic Club. When making your gift and completing the matching gift form, please specify the **Mountaineer Athletic Club** as the beneficiary of your gift.

Many companies now have online filing for matching gift donations. The WVU Foundation has established accounts with most matching gift companies.

3. The WVU Foundation will complete and process eligible matching gift requests per your company's matching gift guidelines. Ineligible requests will not be processed and you will be notified by a representative from the Mountaineer Athletic Club.
4. Applicable Priority Points will be applied to an account once the matching gift itself is received and processed by the WVU Foundation.

Important Note - MAC members are encouraged to submit their annual fund/season ticket priority gifts and matching gift forms early in the giving year to ensure all matching gift funds are received and processed in time for distribution of season tickets and parking passes.

Should you have any questions about matching gifts as they relate to annual fund/season ticket priority gifts, the Priority Points Program or Optional Seat Selection Process, please contact the Mountaineer Athletic Club at 1-800-433-2072 or MAC@mail.wvu.edu.

For assistance with company guidelines and matching gift form/request processing, please contact the Matching Gift Coordinator at the WVU Foundation at 304-284-4068 or MatchingGifts@wvuf.org.