

Give Boldly

Guidelines

Introduction to Give Boldly

It is important to ArcelorMittal to be an active and welcomed member of our communities. Our communities are so much more than the locations of our facilities. They are also the places where our employees choose to live and raise their families, and where our future workforce is educated and trained.

ArcelorMittal's Give Boldly employee giving program is designed to:

- Encourage our employees to give to nonprofit organizations most important to them
- Increase total community impact by matching employee donations
- Reinforce our commitment to supporting our local communities

Program overview

ArcelorMittal USA's Give Boldly program matches up to \$1,500 per year per employee on direct or payroll giving contributions when a match is requested on qualifying contributions. Since 2010, ArcelorMittal USA has budgeted up to \$750,000 per year to match employee contributions. These donations which are matched monthly throughout the year on a first come, first served basis until that maximum is reached. ArcelorMittal will match and/or deduct your financial donations to eligible 501(c)(3) nonprofits or tax-exempt police and fire departments and schools.

How to participate

- **Donate to an eligible nonprofit organization via the Give Boldly portal.** To access the portal's login page and for additional information, visit the Give Boldly website: www.ArcelorMittalGiveBoldly.com.
 - **Direct donations:** You can donate directly to a qualified nonprofit of your choice on the Give Boldly portal via credit card, PayPal or payroll. Giving in this way will automatically include a corporate match.
 - **Payroll donations:** You can sign-up to donate to a qualified nonprofit of your choice via payroll on the Give Boldly portal. For current payroll givers, you can view, change, cancel or request a match for your existing payroll deductions. New payroll deductions or changes can be made at any time of the year. Please note that payroll givers must *request* a match from the Give Boldly program in order to receive it. Once this initial match request is made, it will be rolled over until the payroll request is changed or cancelled.
- **Request a match for a donation you already made:** You can request a match for a donation you made in the same calendar year to any qualified nonprofit. For donations that have already been made, matches are not automatic—they must be requested through the Give Boldly portal. To access the portal's login page and for additional information, visit the Give Boldly website: www.ArcelorMittalGiveBoldly.com.

Match requests must be electronically submitted by December 31 of the year the gift is made in order to be considered for a matching gift within that calendar year (the date of the gift is based on the date the employee made the gift to the nonprofit). Only the tax-deductible portion of an employee donation is eligible for a matching gift. A charitable gift for which the donor receives nothing in exchange is 100% tax-deductible and eligible for a match. The portion of a charitable gift that covers any goods or services received in exchange for a donation is not tax-deductible or eligible for an ArcelorMittal match. Examples include: tickets, dinners, promotional items, subscriptions, dues, etc. The nonprofit can tell you what portion of your gift is considered tax-deductible if you are in doubt.

Employee eligibility

You must be an active, full-time employee and paid through a participating payroll system to participate in the ArcelorMittal Give Boldly program. Employees are eligible to participate upon their first day of work. Individuals that are *not* eligible include:

- Part-time, seasonal, per-diem, temporary, retired or contract employees or interns
- Spouses, surviving spouses or domestic partners
- Some expatriates may not qualify; please see your human resources department to confirm
- Employees not paid through a participating payroll system (participating payroll systems include ArcelorMittal USA, I/N Tek and I/N Kote and AM/NS Calvert)

Organization eligibility

The ArcelorMittal Give Boldly program will support public charities qualifying under 501(c)(3) status of the United States Internal Revenue Code. As a global company, ArcelorMittal will also match and/or deduct gifts made to foreign organizations that comply with ArcelorMittal's program guidelines and USA compliance requirements including the 501(c)(3) standard and the USA Patriot Act.

Gifts not eligible

- Gifts made by or through Community Trusts or similar organizations, including Charitable Remainder Trusts, Donor Advised Funds, or Family or Private Foundations
- Direct gifts not paid in full
- Gifts of real or personal property
- Bequests
- Donations to political organizations
- Gifts to individuals
- Religious organizations and groups which are denominational or sectarian in purpose such as churches, missionary groups, etc. (see the Give Boldly FAQ document for additional information)
- Organizations that discriminate on items such as race, color, ethnic origin, national origin, creed, religion, political belief, sexual orientation, marital status, age, veteran status, or physical or mental disability or any other status prohibited by law
- Government agencies (except police, fire departments and schools)
- Organizations whose purpose or methods of operation are deemed to pose a potential conflict of interest for the company
- Loans or investments
- Collective funds raised for sports events benefiting an eligible nonprofit such as golf tournaments, relays, races, walk-a-thons or bowl-a-thons (only personal donations to the nonprofit can be matched)
- Tuition fees, dues or other contributions for athletics, clubs, sororities, fraternities, alumni groups or similar
- Sporting events and sports clubs
- Spousal gifts

An employee's gift must be a contribution, made in good faith, as his or her own individual contribution. The Give Boldly program does not support a match to any gift by an employee who obtains gifts from multiple individuals through fundraising, i.e., collecting dollars for walk-a-thons, relays, or other activities.

ArcelorMittal reserves the right, at its sole discretion, to deny match requests to any organization if it is determined that the organization is an inappropriate recipient for charitable funds. ArcelorMittal also reserves the right to change, append or terminate the Give Boldly program as conditions may warrant and to make all decisions regarding its interpretation.

Associated fees

A small management fee (2.9%) is collected from each donation made through our Give Boldly program vendor, Benevity. This fee directly eliminates administrative work for nonprofit organizations. Employee donations paid by credit cards through the Give Boldly website are charged a merchant fee. This amount (less than 2.5%) is added onto donations you make with a credit card or via PayPal. It is similar to the fee you would incur if you donated by credit card to a charity on its website. This merchant fee does not apply to matching funds. Regardless of these fees, 100% of your donation is tax-deductible.

Contact

If you have technical questions about the Give Boldly website, please email the program vendor at Support@benevity.com.

For more information about Give Boldly or any other corporate responsibility programming, please email our ArcelorMittal CR team at USACR@arcelormittal.com.