

Dollars for Doers



Kroger Associate Volunteer Recognition Program

Program Guide and Application Form





Kroger Dollars for Doers

Supporting Good Work By Great People

Every day on the job, Kroger's people are known for the outstanding service they give our customers – as cashiers, pharmacists, drivers, buyers and facility technicians. And when the workday ends, many of those same Associates take on other jobs that serve our communities – as coaches, relief workers, scout leaders, tutors and board volunteers.

The Kroger Co. values everything you do to make our hometowns better places to live and work. ***Dollars for Doers***, a new program of The Kroger Co. Foundation, lets you turn your valuable volunteer time into small grants from the Foundation to the community organizations that matter to you.

When you donate 52 hours of service in a calendar year to an eligible charitable organization – just an hour per week of your own time – The Kroger Co. Foundation will contribute \$100 to the organization on your behalf.

Full- or part-time Associates with one year of continuous service with the Company are eligible to apply. You must be employed by the Company when the service takes place and when the grant check is issued.

Dollars for Doers grants are issued by The Kroger Co. Foundation, which is a 501(c)(3) charitable organization governed the Internal Revenue Service (IRS). The IRS has very specific rules regarding how the Foundation may use its funds. As a result, not every community organization is eligible to receive support. The Grant Guidelines included in this packet list the types of service activity that do and do not qualify to earn a ***Dollars for Doers*** grant.

How Does It Work?

The process is simple –

1. Complete a basic request form and submit it to the community organization.
2. A representative of the community organization verifies your volunteer activity and forwards the completed form to the Kroger Foundation ***Dollars for Doers*** program for review.
3. If the request meets the program guidelines, a check is issued and sent to the organization in your name. A copy of the letter transmitting the check is sent to your and to the division where you work.

The ***Dollars for Doers*** form and guidelines are included in this packet. The completed form should be mailed by the community organization to the address listed on the front of the form.



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General Guidelines

- ***Dollars for Doers*** awards a \$100 grant to an eligible charitable organization when an eligible Associate gives 52 hours of volunteer time in a calendar year to that organization.
- The Associate must have been employed by the Company for at least one year of continuous service, and must be employed when the service took place and when the grant check is issued. Both full- and part-time Associates are eligible.
- Each Associate is eligible to receive one grant per calendar year.
- Grant requests are reviewed and checks are issued four times per year. Application deadlines are March 31, June 30, September 30 and December 31. Checks for approved grants will be mailed directly to the organizations approximately April 30, July 31, October 31 and January 31. The Associate, and the division where the Associate works, will receive a copy of the transmittal letter when the check is mailed.
- The following types of volunteer activity are eligible for ***Dollars for Doers*** grants:
 - Organizations certified as tax-exempt 501(c)(3) charities by the IRS.
 - Public and private schools.
 - Faith-based projects that serve a broad range of the community and are not limited to church members - such as soup kitchen, after-school program, and a community outreach program.
 - Public and government entities – such as fire departments, parks or community recreation program.
 - Organizations that would qualify as nonprofits but are not required to file for tax-exempt status with the IRS because they have receipts each tax year of less than \$5,000 – such as individual youth sports teams or scout troops.
- The following types of volunteer activity are NOT eligible for ***Dollars for Doers*** grants:
 - Political organizations.
 - Faith-based activities that are connected with the worship service - such as singing in choir, teaching religion class, serving as usher or babysitting during worship services.
 - Veterans, fraternal or social organizations – such as Rotary, Kiwanis, Masons, Elks, VFW, American Legion. (IRS rules prohibit Kroger Foundation grants to these organizations.)
 - Professional associations – such as Chambers of Commerce or trade associations.
 - Fundraising events of a charitable organization – such as walks, runs, bowl-a-thons, golf tournaments and other types of sporting events.
 - Organizations aligned with either side of abortion/reproductive rights issue, including Planned Parenthood, Right to Life, crisis pregnancy centers and teen family planning programs.
- Contact DollarsForDoers@kroger.com, with additional questions.



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Grant Guidelines

Our Associates give their time to a broad range of community programs. **Dollars for Doers** is committed to assisting as many organizations as possible. However, not all volunteer projects are eligible for grants.

What CAN Receive Support

Reason

501(c)(3) organizations	Charitable tax-exempt status determined by the Internal Revenue Service.
Public & private schools	Tax-exempt entity by definition.
Public entities: Fire/police departments Parks/recreation programs Civic projects	Tax-exempt entity by definition.
Faith-based projects that serve a broad range of the community and are not limited to church members: Food pantry Outreach projects After-school programs	Churches are not required to obtain 501(c)(3) tax-exempt determination, per IRS rules.
Individual youth sports teams, scout troops, etc.	Most individual teams or troops usually use the 501(c)(3) certification of the parent organization (sports league or scout council). However, organizations with gross receipts of not more than \$5,000 are not required by IRS to file for 501(c)(3) exemption.

What CANNOT Receive Support

Reason

Political campaigns or organizations	Political contributions are not charitable donations, and are not tax-deductible. They are governed by Federal Campaign Finance law..
Faith-based activities that only benefit members of the church: Usher Choir member Teacher/Babysitter	These activities serve a limited group of people, and do not contribute to the general public welfare.
Fraternal, social, veterans organizations: Rotary, Kiwanis - (501c4) Masons - (501c8) Elks - (501c10) VFW, American Legion - (501c19)	These organizations have different classifications from the IRS. Contributions to these organizations are not tax-deductible, per IRS rules. These organizations may use their funds for non-charitable purposes, including political activities.
Professional associations: Chambers of Commerce, Trade Associations - (501c6)	These organizations have different classifications from the IRS. Contributions to these organizations are not tax-deductible, per IRS rules. These organizations may use their funds for non-charitable purposes, including political activities.
Fundraising activities: walks, runs, bowl-a- thons, golf tournaments, other sporting events.	Participation in walk, run, bowl-a-thon, golf tournament, etc., is not considered volunteer service.
Organizations aligned with either side of reproductive rights/abortion issue.	This includes but is not limited to chapters of Planned Parenthood and Right to Life; crisis pregnancy centers; teen family planning programs. Because this is a personal issue that evokes strong feelings in our Associates and customers, the Company must remain neutral on this topic.



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Grant Application Form

SECTION 1: To Be Completed by Associate

Last Name _____ First Name _____

Division _____

Work Location _____ Work Telephone _____

Home Address _____

City _____ State _____ Zip Code _____

E-Mail _____

How long have you been a volunteer with this organization?

Approximately how many hours per year do you serve?
 (Minimum requirement: 52 hours per year)

What specific duties do you perform?

Are you a Board member of this organization? Yes No

I hereby certify that I do not receive compensation for my volunteer service, and that the information contained in this document is true and accurate to the best of my knowledge.

Employee Signature _____ Date _____

SECTION 2: To Be Completed by Eligible Organization

Name of Organization _____ EIN # _____

Address _____

City _____ State _____ Zip Code _____

Telephone _____ FAX _____

Website _____

I hereby certify that the Associate has performed the volunteer service and hours as described and that this nonprofit organization is eligible to receive a *Dollars for Doers* grant from The Kroger Co. Foundation based on the program guidelines.

Organization Contact Person (*please print*) _____

Title _____

Contact's signature _____ Date _____

Please return completed application form to:

Dollars for Doers Program
 The Kroger Co. Foundation
 1014 Vine Street
 Cincinnati, OH 45202

E-mail: DollarsforDoers@kroger.com
 Telephone: (513) 762-4449, Option 5