



MATRIX SERVICE COMPANY

Move to a higher standardSM

Charitable Giving Policy

The Company recognizes the important role that charitable, nonprofit organizations play in the communities where we live and work. Therefore, the Company has established two programs to support the organization's charitable giving. While this policy is intended to outline the Company's values around charitable giving and provide guidance for the funding of contributions, it is not intended to replace charitable giving at the local, divisional level. A portion of the Company's overall charitable budget will be allocated to each subsidiary company so that management can support charities local to their operations, within the guidelines established by the Company's Delegation of Authority and within the definition of an eligible organization, as outlined below.

Volunteer Time

Matrix Service Company encourages all employees to become involved in their communities, lending their voluntary support to programs that positively impact the quality of life in our communities. Therefore, the Company has created a program for full-time office/administrative employees that allows employees up to eight (8) hours of paid time each fiscal year to participate in their chosen volunteer program.

To qualify, employees may only volunteer at organizations that are eligible (requirements and exclusions listed below). Employees must take the eight (8) hours in one day and cannot spread them out over multiple days. Additionally, employees must seek approval from his/her manager at least 30 days in advance of the volunteer day and volunteer time must not conflict with peak work schedule, interfere with other work-related responsibilities, or create the need for overtime. Finally, to be eligible for paid volunteer time, an employee must be in good standing with the Company, meaning s/he is under no disciplinary action or performance improvement plan.

After completing their volunteer day, employees should charge their time to "Volunteer Time" via the eTimesheet process and volunteer time will not count as actual hours worked toward the calculation of overtime.

Charitable Matching Program

The Company's charitable matching program was established to support the work of charitable organizations and to encourage employee giving. It is a powerful way to share the Matrix Service Company spirit, while doubling the impact of our employees' community contributions. The program provides a dollar-for-dollar match of employee contributions from a minimum of \$25 to a maximum of \$250 per employee per fiscal year. To be eligible, the employee must be a full-time office/administrative employee both at the time the contribution is made and matched.

Eligible Organizations

- Charitable nonprofit organizations involved in education, social services, or environmental health and safety activities.
- Organizations located in the areas served by the Company.
- Institutions of higher education located within the United States.
- Organizations that are recognized by the Internal Revenue Service as a 501(c)(3) tax-exempt organization whose purpose is charitable or educational.
- Organizations must not receive funding from the United Way (these organizations are already assisted through the Company's annual United Way campaign).
- Religious or politically affiliated organizations are not eligible.
- Organizations that discriminate based on race, gender, ethnicity, or creed are not eligible.
- Organizations that are identified more with specific groups of people rather than the general public, such as veterans' groups, fraternal orders, labor organizations, and entertainment organizations are not eligible.

Ineligible Contributions

- Contributions that are merely pledged and not yet paid with the employee's personal funds.
- Contributions that provide the employee any direct benefits or privileges, such as membership dues, tickets to events, raffle tickets, subscription fees, etc.
- Contributions that discharge a legal obligation of the employee or any other person.
- Contributions to an organization or educational institution to support a specific individual.
- In-kind contributions, such as personal or real property, or the value of personal expertise/volunteer work.
- Contributions made jointly by several individuals.
- Indirect contributions, payments, or gifts for the benefit of an organization.
- Contributions made during the Company's annual United Way Campaign, which are already matched.

Procedures

- Employee will complete Part A of the Company's Charitable Matching Application Form and send it to the charitable non-profit organization for completion of Part B.
- The recipient charitable non-profit organization will complete Part B of the Matrix Service Company Charitable Matching Application Form and return it to Matrix Service Company, along with a copy of the IRS 501(c)(3) determination letter that designates the organization as exempt from federal income tax. Applications that are not signed by the recipient charity or do not include a copy of an IRS 501(c)(3) will be considered incomplete and returned to the employee.
- To be eligible for a matching grant, the non-profit must submit the application form to Matrix Service Company for matching within six (6) months of the employee's contribution.
- Matrix Service Company matching grants will be paid quarterly during the fiscal year and employees will be notified when their contributions have been matched.

The Company reserves the right to verify the eligibility of any contribution prior to paying a matching grant. The interpretation, application, and administration of the charitable matching program will be determined by the Company, and its decisions shall be final. The Company reserves the right to amend, modify, or discontinue the charitable matching program, in whole or part, at any time without notice. All information regarding contributions made by employees will be treated confidentially.