



GLOBAL CHARITABLE GIVING GUIDELINES

Introduction:

Given Disney businesses receive a high volume of requests for cash and in-kind contributions from around the world, below please find the current guidelines to describe Disney's charitable priorities for company-directed contributions. Generally, Disney does not consider unsolicited requests for financial or in-kind support.

Organizations Disney May Consider for Support:

Disney reserves the right, in its sole discretion, to determine which, if any, organizations and programs it will support. Generally, all organizations considered for any type of support from Disney must meet the following criteria:

- Organizations must be established for a minimum of one year and be one or more of the following:
 - Federally registered and have been granted Public Charity tax-exempt status under Section 501(c)(3) of the Internal Revenue Code ("Tax-Exempt Status");
 - For non-U.S. organizations, Disney utilizes the IRS's *Reliance Standards for Making Good Faith Determinations* or *Expenditure Responsibility* rules and regulations in determining eligible charitable status; or
 - U.S. Pre K-12 public schools or public-school districts that are verifiable in the National Center for Education Statistics electronic database, as an instrumentality of the federal, state, or local government;
- Organizations must represent that they operate within the parameters of all applicable laws, including, but not limited to, the Foreign Corrupt Practices Act, the U.S. Patriot Act, and all applicable laws and regulations in countries where program support is provided; and
- Organizations must agree and represent that they and each of their affiliated organizations (e.g., related 501(c)(4) entities, local chapters, etc.) shall not engage in, support, encourage, or promote any form of harassment, disparagement, discrimination, discriminatory practices, or unequal treatment on the basis of race, religion, color, sex, sexual orientation, gender identification, national origin, age, marital status, covered veteran status, disability, pregnancy, or any other basis prohibited by applicable law; and
- Organizations must agree to and comply with the Disney Worldwide Services, Inc. Standard Terms and Conditions for Charitable Contributions.

Organizations Disney May Not Support (Non-Exhaustive List):

- Organizations or public benefit programs that do not qualify as tax-exempt under Section 501(c)(3) of the U.S. Internal Revenue Code or, for non-U.S. organizations, are determined ineligible utilizing the IRS's *Reliance Standards for Making Good Faith Determinations* or *Expenditure Responsibility* rules and regulations.
- Organizations that have been a tax-exempt entity for less than one year.
- Organizations that operate or support activities counter to the policies of The Walt Disney Company.
- Organizations that are actively engaged in highly controversial issues or use controversial tactics to advocate their position. A controversial issue is a serious matter for which different segments of the community have strong opposing positions and that has an impact on society or its institutions. A controversial tactic is an unlawful activity, or an extreme action that intentionally damages or threatens people or property.

- Social, labor union, alumni, or trade associations, fraternal or political organizations, or organizations serving a limited constituency.
- Educational organizations, including private schools and non-public school districts, that have not been, or (if outside the U.S.) would not be, granted tax-exempt status under IRS Section 501(c)(3).
- Private foundations (including personal or corporate foundations).
- Organizations that benefit terrorist groups or activities, or organizations that appear on local or internationally recognized anti-terror, anti-money laundering, anti-bribery, or other “watch lists,” or organizations that practice violence as a means to achieve their objectives, anywhere in the world.
- Organizations that operate or support activities counter to humane treatment to animals, or support activities that may be harmful to the environment and that are counter to environmental sustainability.
- Organizations whose primary purpose is to promote a particular political party, political organization, political action committee, or political lobbying group.
- Recreational, sporting, or athletic associations, unless serving special needs or underserved populations.
- Faith-based organizations or religious programs whose principal purpose is promulgating a particular religious faith, creed, or doctrine, and whose programs do not serve the broader public regardless of religious belief.
- Organizations seeking underwriting solely for advertising.
- Unsolicited requests to support dinners, conferences, seminars, and workshops.
- Requests that solely focus on payment of group or individual travel expenses, such as team- based competitions, illness, or hardship.
- Publications, films, television programs, and other media productions.
- Unsolicited proposals for campaigns to eliminate or control specific diseases.
- Individuals fundraising for organizations (e.g., walk-a-thons, contests, etc.).
- Organizations that are raising funds to give to another charity.

In-Kind Donations—Restrictions:

- Disney does not accept unsolicited requests for complimentary hotel or cruise accommodations, travel arrangements, merchandise items, or other forms of donations.
- Items donated to an organization are for charitable purposes only and may not be marketed or re-sold, with the exception of charitable fundraising auctions.

Organizations Applying for Disney Park Tickets:

- Disney donates thousands of tickets annually to schools and nonprofits in our local communities, as well as several national nonprofit organizations with whom we work directly. At this time, we are unable to provide additional complimentary tickets.

Disney Wishes Program Requirements:

- Through the Disney Wish Granting Program, we fulfill first wishes referred by nonprofit wish-granting organizations that make wishes come true for children, ages 2 ½ through 18, with life-threatening medical conditions. All wish requests must be submitted through a recognized and registered nonprofit wish-granting organization that confirms the child’s eligibility. Disney does not fulfill wishes for adults or requests for second wishes, regardless of how the first wish was fulfilled.

Disney Employee Matching Gifts and Disney VoluntEARS Grants:

- These Global Charitable Giving Guidelines apply to charitable donations made by Disney directly to eligible organizations. Separate terms and conditions apply to charitable donations that result from Disney's Matching Gifts Program and Disney's VoluntEARS Grants Program. Any funds granted through Disney's Matching Gifts Program or Disney's VoluntEARS Grants Program do not represent, express, or imply an endorsement of the beneficiary nonprofit by Disney.

NOTE: *Disney reserves the right, in its sole discretion, to determine which, if any, organizations and programs it will support. These Guidelines may be modified or discontinued at any time without notice.*

Organizations that previously received support are not guaranteed future support.

For general information on Disney Social Responsibility please visit: [Impact.Disney.com](https://www.Disney.com/Impact)