MATCHING GIFT PROGRAM
Q&As
(For all full-time U.S. employees of Berkshire Hathaway Energy and its wholly owned domestic energy subsidiaries.)

Q1. What is the Matching Gift Program?
A. The Matching Gift Program provides funds to match donations made by full-time U.S. employees of Berkshire Hathaway Energy and its wholly owned domestic energy subsidiaries to eligible nonprofit organizations. The program builds on the company’s commitment to support employee involvement in our communities.

Q2. What other programs does the company have to support our communities?
A. The Matching Gift Program is part of the company’s overall strategy to support our employees and the communities in which they work and live. This strategy includes the following three programs:
1. United Way – the company supports employee participation in United Way efforts;
2. Global Days of Service – the company provides funds to match employee hours volunteered at nonprofit organizations; the program runs from April 12 of one year through April 11 of the next year; and
3. Matching Gift Program – the MidAmerican Energy Foundation provides funds to match donations to nonprofit organizations where employees work and live.

Q3. How does the Matching Gift Program work?
A. The MidAmerican Energy Foundation contributes a fund to match employee donations – dollar for dollar. Employees submit an application form with their donation to an eligible organization. That organization completes the application form and submits it to: Matching Gift Program c/o Berkshire Hathaway Energy, P.O. Box 657, Des Moines, IA 50306-0657. Applications for matching funds are processed on a first-come, first-served basis from a minimum of $25 to a single organization up to $1,500 to eligible organizations per employee in a calendar year. Qualifying donations are matched until the funds are depleted for the year.

Q4. Is there any guarantee that my donation will be matched?
A. No, there is no guarantee that every donation will be matched. Donations are matched if they meet eligibility requirements and there are funds available. The funds are dispersed on a first-come, first-served basis. Applications submitted after the funds have been depleted cannot be matched.

Q5. Who is eligible to participate in the Matching Gift Program?
A. All full-time U.S. employees of Berkshire Hathaway Energy and its wholly owned domestic energy subsidiaries are eligible to participate in the Matching Gift Program.

Q6. Why are employees’ spouses not able to participate in the Matching Gift Program?
A. Because the funds for this program are not unlimited and employee participation has been high, the company has decided to offer this program to full-time employees only.

Q7. Why are part-time employees not eligible to participate in the Matching Gift Program?
A. Because the funds for this program are not unlimited, the company offers the program only to full-time employees. This guideline is applicable to all participating business platforms.

Q8. In what timeframe does the Matching Gift Program operate?
A. The Matching Gift Program operates on an annual basis from Jan. 1 to Dec. 31. Applications are processed on a quarterly basis, with checks mailed to eligible organizations in April, July, October and January or until the year’s funds are depleted. Since the foundation allocates a set fund annually, employees are encouraged to submit their requests for consideration early in the year. Once the annual fund has been depleted, employee donations will not be matched.
Q9. What is the deadline for submitting matching gift applications?
A. Matching gift applications are processed on a first-come, first-served basis until the funds are depleted. To be considered for matching gift funds, completed application forms and accompanying IRS 501(c)(3) tax determination letters must be received from eligible organizations in the company's matching gift office by Dec. 31 of the year in which the donations were made.

Q10. What percentage of a donation is matched by the Matching Gift Program?
A. Employee donations are matched dollar for dollar (100 percent) as long as the application meets all eligibility requirements and the funds are available. Please note that the minimum donation amount that will be matched is $25 to a single organization, and the annual maximum donation matched per employee is $1,500.

Q11. Is there a maximum dollar amount that eligible employees can have matched each year?
A. The total of donations to be matched is limited to $1,500 per employee in any calendar year.

Q12. Is there a minimum dollar amount that eligible employees can have matched each year?
A. The minimum donation to a single eligible organization that will be matched is $25.

Q13. What is the process for submitting applications to the Matching Gift Program?
A. Whenever you make a donation to an eligible organization, complete the following steps to participate in the program:

1. Print a Matching Gift Program form, which is available on the intranet.

2. Read the policy on the back of the form (page 2) to understand which organizations are eligible for matching gifts.

3. Complete Part A of the form. (Employees can submit as many applications as they like, but please note that the minimum gift amount that will be matched is $25 to a single organization, and the annual maximum per employee is $1,500 to eligible organizations.)

4. Give the form, along with your donation, to the eligible organization. An officer of that organization must complete Part B and submit the completed form with a copy of the organization's IRS 501(c)(3) tax determination letter to: matchinggiftprogram@midamerican.com, or Matching Gift Program c/o Berkshire Hathaway Energy, P.O. Box 657, Des Moines, IA 50306-0657. (If the 501(c)(3) tax-determination letter is not received by the time the check request is processed, that organization will not receive the matching gift.)

Additional Information

- You will receive a confirmation notice upon receipt of the form submitted by the organization.
- Applications are processed on a quarterly basis. Checks are mailed to eligible organizations in April, July, October and January or until the year’s funds are depleted.
- Once the application has been processed, eligibility and fund availability have been confirmed, and the matching gift check has been mailed to the organization, you will receive a copy of the letter that was sent to the organization. This copy is your confirmation that your donation has been matched.

Q14. When should Matching Gift Program forms be submitted?
A. Employees may submit a matching gift application any time they make the minimum donation of $25 to an eligible organization. Because applications are processed on a first-come, first-served basis, employees may want to encourage the organization to expedite their processing of the
application form. To be considered for matching gift funds, completed application forms and accompanying IRS 501(c)(3) tax determination letters must be received from eligible organizations in the company’s Matching Gift Program office by Dec. 31 of the year in which the donations were made.

Q15. Which organizations are eligible to receive matching gift funds?
A. The following organizations are eligible to receive matching gift funds:
   • Any public or private college or university, including graduate school and junior college, which has received regional accreditation.
   • Institutions with professional accreditation or approval by state universities or state boards or departments of education.
   • An alumni fund, foundation or association of an eligible institution, provided that this special fund or group is recognized as tax exempt and the financial officer of the college or university certifies that the fund, foundation or association:
     o is an integral part of the institution, or
     o will transmit all funds it receives directly to the college or university, or
     o will use all funds it receives entirely for the benefit of the college or university.
   • A tax-exempt foundation whose purpose is to support public or private elementary and secondary education (kindergarten through grade 12) provided that such foundation is separate from and transmits all funds it receives directly to the associated school or district and all such funds are used entirely for the benefit of such school or district.
   • A tax-exempt private school (kindergarten through grade 12).
   • Institutions, foundations or organizations, which are tax exempt and whose primary purpose is the financial support of colleges and universities.
   • A tax-exempt organization providing cultural or general community benefits where employees live or work and providing benefits to communities or customers where Berkshire Hathaway Energy and its wholly owned domestic energy subsidiaries have operations.
   • Donations to organizations which receive general operating or specific program funding from the United Way funding are not eligible for matching under this program. The company provides separate support for United Way and these related organizations.
   • Donations to organizations whose activities represent a conflict of interest for Berkshire Hathaway Energy and its wholly owned domestic energy subsidiaries will not be matched.
   • Donations to intermediary organizations are not eligible for matching under this program.

Q16. What is 501(c)(3) status, and how do I know whether an organization has it?
A. 501(c)(3) refers to the section of the U.S. tax code that grants exemption from the federal income tax to nonprofit organizations. 501(c)(3) exemptions apply to organizations that operate exclusively for non-profit purposes. Ask an organization official if you are unsure about its status.

Q17. What if the organization does not send in its 501(c)(3) form?
A. The organization must include a copy of its 501(c)(3) determination letter to receive a matching gift. If a 501(c)(3) letter is not on file when the matching gift checks are prepared, the employee’s contribution to that organization will not be matched.

Q18. Would an organization qualify for matching funds if they have a religious affiliation?
A. An organization that is affiliated with a religious institution but does not have a specifically religious purpose (e.g. St. Mary’s Shelter for Women and Children) would qualify for a matching gift if the shelter has a valid 501(c)(3). Churches and religious radio and television stations are NOT eligible.

Q19. Are all educational institutions eligible?
A. Employee contributions made directly to public kindergarten through 12th grade schools will not be matched. Donations to foundations associated with a public kindergarten through 12th grade school are eligible, as long as the donation is made directly to the foundation and that foundation has a valid 501(c)(3). Donations to student clubs or organizations will not be matched.
Q20. Whom can employees contact if they have questions about the Matching Gift Program?
A. Contact Matching Gift Program administrators via e-mail at MatchingGiftProgram@midamerican.com or call 515-281-2226.