

Donation Delivery Policy

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Donations Made to PayPal Giving Fund

All donations made through PayPal Giving Fund programs are made to PayPal Giving Fund, a Donor Advised Fund ('DAF') recognized by the Internal Revenue Service ('IRS') under Section 501(c)(3) of the Code as a tax-exempt public charity (Federal Tax ID: 45-0931286), with each donor recommending a charity to which the donor wishes the funds to be granted. PayPal Giving Fund reviews all such recommendations under the terms set forth in the [Donor Terms of Service](#). By using the PayPal Giving Fund, Donors acknowledge that their donations will be granted to recommended charities pursuant to such Donor Terms of Service. Donors will receive a date-stamped receipt of donation from PayPal Giving Fund marking the date the donation was made to PayPal Giving Fund. All grants made by PayPal Giving Fund are effected in a manner that is consistent with our policies and applicable laws and regulations.

The PayPal Giving Fund enrollment status of a charity will determine the method and speed at which we grant funds to that charity. As described below, PayPal Giving Fund pursues multiple specified steps to grant donations it receives to its donors' recommended charities. Pending distribution of grants, PayPal Giving Fund holds all donations in a secure, dedicated bank account or PayPal account.

Enrolled Charities

PayPal Giving Fund grants donated funds to charities enrolled with PayPal Giving Fund ('Participating Nonprofits' pursuant to the PayPal Giving Fund Nonprofit User Agreement) on a monthly basis ~~on or~~ around the ~~25th day~~end of each month, in nearly all cases within ~~105~~ to ~~405~~ days after PayPal Giving Fund's receipt of funds. This schedule enables us to streamline processing by providing a lump sum payment to the charity, making it simpler for the charity to identify our payments and account for the funds we have raised. We distribute grants to enrolled charities via PayPal as we have determined this to be a fast, efficient, secure, and cost-effective way to do so. Donors can be confident their donations will reach their chosen charities securely, and the charities receive the payments into their PayPal accounts quickly and free of charge. Enrolled charities can also review the donations granted to them by PayPal Giving Fund, including donor details (except when donors choose to give anonymously), on their PayPal Giving Fund dashboard, accessible via their PayPal account. Please see our [Nonprofit Certification Policy](#) for more information about enrollment.

Unenrolled Charities

Through certain partner programs, donors may have the option to recommend that we grant the funds they donate to charities that have not yet enrolled with PayPal Giving Fund. PayPal Giving Fund attempts to grant donations made to benefit charities that have not enrolled with PayPal Giving Fund

after making reasonable attempts to contact them and invite their enrollment in PayPal Giving Fund. We receive information about these charities from our partnership with [Candid](#). We will grant funds to an unenrolled charity provided that (1) we have been able to confirm that the charity complies with the requirements of our [Nonprofit Certification Policy](#), and (2) we have verified the charity's identity and conducted an appropriate level of due diligence into the charity, its officers and directors to confirm that it does not promote hate, violence, or racial intolerance, and does not engage in money laundering or other illegal activities.

We will first notify an unenrolled charity about PayPal Giving Fund's intent to grant it funds the month after donors have first indicated a desire to support it, and we will invite the charity to enroll with PayPal Giving Fund, enabling it to receive funds quickly and securely, and to review details of its donors. We will make multiple subsequent attempts to contact unenrolled charities, via email, letter and, in some cases, by phone. If a charity does not enroll with PayPal Giving Fund, we endeavor to deliver the grant funds by other appropriate means, including via check, on a monthly basis around the end of each month, in nearly all cases within 15 to 45 days after PayPal Giving Fund's receipt of funds ~~45 days of the end of the month in which the donation is made with few exceptions~~. If a charity does not enroll and we are unable to pay the charity by check (e.g., a check is returned or is not cashed within the time period specified on the check), we may, at our discretion, remove the charity from our directory of eligible charities and reassign funds in the manner described below.

Expediting payments in response to disasters

In response to natural disasters, humanitarian crises or other events requiring urgent action, PayPal Giving Fund may seek to accelerate the payment of grants to charities undertaking relief and recovery work. We aim in those circumstances to help enable access to funds as soon as they are needed. However, we aim only to grant funds to charities that meet the requirements of our [Nonprofit Certification Policy](#), and certain checks we carry out to protect donated funds are mandated by regulations and take time to complete.

Grants from cancelled donations

Donations to PayPal Giving Fund are final and irrevocable gifts, and refunds are only granted in exceptional circumstances, in accordance with our [Donation Refund Policy](#). In cases where donations are refunded or cancelled after funds have been granted to the recommended charity, PayPal Giving Fund may elect to offset a future grant rather than requesting that the charity return the funds already granted.

Reassignment of Certain Donations

While we take all reasonable steps to attempt to grant donated funds according to the donor's recommendation, PayPal Giving Fund retains exclusive legal control over all donations. In the rare cases when a charity fails to meet the terms of our [Nonprofit Certification Policy](#) and/or fails to meet PayPal Giving Fund's due diligence standards as described above for receipt of a donation at any time, we reserve the right to reassign funds to another charitable organization of our choice. We may also reassign donations in the event we are unable to distribute the funds successfully (e.g., the charity fails to cash the check(s) we send).

The tax-deductible status of a donation does not change if funds are reassigned because PayPal Giving Fund is the charitable organization to which the donor's original donation is made.

In the rare cases when PayPal Giving Fund reassigns funds, we will (whenever possible) ask the donor to recommend an enrolled charity from the PayPal Giving Fund Directory to benefit from the

donation. If PayPal Giving Fund is unable to reach the donor, or the donor chooses not to respond, PayPal Giving Fund will try to grant the funds to a charity that operates in a similar cause area to the charity originally recommended by the donor. Where the cause area is unlikely to reflect the donor's original intent, we will instead grant the funds to a charity with a broad humanitarian mission. In selecting charities to benefit from such grants, we favor those that have enrolled with PayPal Giving Fund, to enable efficient, secure and cost-effective delivery to charities that have accepted the PayPal Giving Fund [Nonprofit User Agreement](#). For example, if we are unable to make a grant to an unenrolled local organization providing education services, we would typically reassign the funds to a PayPal Giving Fund enrolled national organization providing education services.