What is the CN Railroaders in the Community (RRITC) program?

It is a program that supports the volunteer efforts of our employees, their family members, CN retirees and the spouses/surviving spouses of CN retirees. The program provides rewards to the community-based charitable organizations for whom these individuals volunteer.

How does it work?

Start earning rewards for every hour you volunteer with an eligible organization! Each hour of volunteer work earns a \$15 reward, up to a maximum of **\$3,300** (220 hours) per employee and retiree, per year (including volunteer hours completed by family members, spouses and surviving spouses)

There is **no limit** to the number of organizations an employee, their family members, CN retirees and the spouses/surviving spouses of CN retirees can volunteer for.

Thanks to our new digital platform, you can now easily track your volunteer hours and see when the reward to your charity was made.

Rewards are transferred electronically to the eligible organizations on a monthly basis.

See how the rewards add up:

Caroline, a CN employee, volunteers at her local food bank. On weekends, she and her husband, Jean, coach their two kids' soccer teams. The children also volunteer at a seniors' home once a month.

Caroline's volunteer time at the food bank (100 hours \times 15) =\$1,500

Caroline and Jean: coaching (75 hours/yr x \$15) = \$1125

Caroline's kids: (41 hours/yr x \$15) = \$615

Caroline's total annual RRITC reward: \$3,240

Q3: Why is CN offering the CN Railroaders in the Community program?

A3: The goal of the program is to help make CN communities better places to live and work, by encouraging and supporting the involvement of our employees, their families, our retirees and their spouses/surviving spouses. We believe that by recognizing and supporting community volunteerism through donations to the charitable organizations, CN can help to strengthen and improve the fabric of our communities.

Q4: Who is eligible for the CN Railroaders in the Community program?

A4: You are eligible to apply for a *CN Railroaders in the Community* volunteer reward if you are a:

•

- Permanent, full-time employee of CN with at least three (3) months of service
- Family member of an eligible CN employee (spouse, partner or child 25 years of age and under and still living at home)
- o CN retiree
- Spouse / surviving spouse of a CN retiree.

This program is not open to temporary, part-time or contract employees of the company.

Applicants will be asked to provide details on the nature of their volunteer work when applying for a reward.

How do I qualify for a volunteer reward?

To qualify, you must meet eligibility criteria as stated in question 3 (see above). You must also volunteer for an eligible organization(s) (approved by either the Canada Revenue Agency or the Internal Revenue Service).

May I apply for more than one reward?

Yes. There is **no limit** to the number of organizations you, your family members, CN retirees and their spouses/surviving spouses can volunteer with. All eligible organizations will receive a reward for every hour you volunteer until you reach your annual maximum.

Charities will receive rewards up to a maximum of \$3,300 per employee and retiree (including volunteer hours completed by family members, spouse/surviving spouse)

Why are only registered charitable organizations eligible for volunteer rewards?

The Canada Revenue Agency (CRA) and the Internal Revenue Service (IRS) assign eligible status to thousands of not-for-profit organizations. Each agency's review and approval process is rigorous and establishes the legal requirements by which charities must abide, including provision of annual audited financial statements. CRA/IRS status provides a

degree of assurance that an organization is operating within accepted performance standards. For this reason, CN requires that volunteer rewards go to CRA-eligible organizations or IRS 501(c)(3) tax-exempt organizations.

If the organization where you volunteer does not appear on the drop-down list of eligible organizations, you can nominate an organization to be added. If the organization meets the eligibility criteria, they will be added to the list and you can collect rewards, retroactive to January 1.

May I request a reward for volunteering with organizations based outside of Canada or the U.S.?

No. Rewards under the program are restricted to registered Canadian and U.S.-based charities only.

Why aren't some religious or faith-based organizations eligible for *CN Railroaders in the Community* rewards?

Religious and faith-based organizations are the cornerstone of many CN communities. Often, these organizations deliver programs that support people in need without regard to their faith or other affiliations. Some groups, however, limit access to programs based on membership, faith or affiliation. In the spirit of our *CN Railroaders in the Community* program, CN provides grants only to those organizations or programs that provide open access to all members of the community, regardless of their faith or affiliations.

Please also note that CN and/or CN Railroaders in the Community reserves the discretion to deem if any organization is eligible or ineligible for reward.

How do I apply for a CN Railroaders in the Community reward?

You may apply for a reward at: https://cn.benevity.org/

Once you log in, you will find user guide in the Quick Links, to help navigate through the platform.

If you have any trouble logging in or updating your password, you can contact us at railroadersinthecommunity@cn.ca and we will do our best to assist you promptly.

Is there a deadline by when I may apply for a CN Railroaders in the Community reward?

Yes. You must submit all requests for volunteer rewards no later than **December 31** of the current calendar year in which the volunteer service was provided.

Please note that if you are nominating an Organization that is not yet in the system, it will require additional time to process your rewards. Please check to make sure your Charity is in Spark by November 15th, to allow enough time to for them to be added to the system, if necessary, and still allow you to enter your hours by December 31st.

Your volunteer rewards will start accumulating again from zero on January 1 of the next calendar year.

Is there a donation processing fee to pay?

Donations made through Benevity have a 2.9% donation processing fee that is deducted from the donation when the funds are distributed to the charity.

How does the bonus program for CNPA members work?

If you are a current member of the CNPA (paying your \$1 per month membership), CN will give an additional reward of \$100 to one of the charities you volunteered for.

How the Incentive Bonus Works: At the end of each calendar year, the CNPA will send to CN a list of all current members of the CNPA. CN will cross-reference this list with the Railroaders who applied for volunteer rewards during that calendar year. CN will make a \$100 gift to a single charity that each CNPA member volunteered for. If a member volunteered for more than one charity, CN will contact the retiree in early January to ask them which charity should receive the bonus \$100. The bonus payments will be sent during Q1 of the new year. Please note that there is one (1) \$100 bonus per PIN and applies equally to surviving spouses.

In order to qualify for the bonus \$100 for your charity, the minimum volunteer time is just one (1) hour.