

**COST DEDUCTION REQUIREMENTS FOR UNITED WAY WORLDWIDE  
REQUIREMENT 'M'**

	<u>Form 990</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>3-year average</u>
<b><u>Fundraising Costs:</u></b>					
"Numerator"					
Total Fundraising Costs	Part IX, Line 25, Column D	\$2,411,463	\$2,567,399	\$2,455,231	
Dues to Affiliates	n/a - allocated	0	0	0	
Less, Public Sector Campaign Fundraising Costs, net	(if applicable)	0	0	39,719	
		\$2,411,463	\$2,567,399	\$2,415,512	<b>\$2,464,791</b>
"Denominator"					
Total Direct Public Support	Part VIII, Line 1(c) and (f)	\$24,054,841	\$24,916,056	\$26,182,507	
Less, Any grants for which related costs in PROGRAM SVCES	Within Part IX, Line 25, Column B	0	0	0	
		\$24,054,841	\$24,916,056	\$26,182,507	<b>\$25,051,135</b>
		10.02%	10.30%	9.23%	<b><u>9.84%</u></b>

**Processing/Management and General:**

"Numerator"					
Total M&G Costs	Part IX, Line 25, Column C	\$1,398,229	\$1,386,057	\$1,440,437	<b>\$1,408,241</b>
"Denominator"					
Total Revenue	Part VIII, Line 12, Column A	\$26,355,831	\$28,103,187	\$28,249,255	<b>\$27,569,424</b>
		5.31%	4.93%	5.10%	<b><u>5.11%</u></b>

**14.95%**

*Membership to United Way Worldwide requires local United Ways to charge donors no more than the actual cost incurred to process and transfer their designated gifts (UWW publication titled "Cost Deduction Standards for Membership Requirement M"). The formulas utilized to determine such costs are based upon a current, 3-year average of information taken from the IRS form 990. United Ways are permitted to charge less than this amount, so long as the amount of undesignated dollars used to subsidize this policy, if applicable, is knowingly undertaken by the local United Way's Board.*

*While this standard would allow us to deduct up to 14.95%, designated gifts through the United Way Community Campaign are subject to a 10% fee (includes administration and fundraising costs), capped at \$100 per designated gift.*