

**CODE OF ETHICS and CONDUCT POLICIES  
UNITED WAY OF MARATHON COUNTY  
Approved June 25, 2009**

United Way of Marathon County (UWMC) has a unique role as a local leader of philanthropy to benefit human services and as a major resource to organizations. United Way has earned public trust, nurtured by years of ethical and responsible charitable service. The continued success of UWMC depends upon the ethical conduct of its employees and volunteer representatives.

This Code of Ethics and Conduct are the policies of UWMC and expresses fundamental values. Accordingly, these policies guide the conduct of all employees and volunteer representatives and are intended to foster an environment that promotes ethical conduct in carrying out their responsibilities.

**Personal Integrity**

A personal commitment to integrity in all circumstances benefits each individual as well as the organization. To meet the highest standards of performance, quality, service, and achievement in working toward the UWMC mission the UWMC employees and volunteer representatives will:

- Communicate honestly and openly and avoid misrepresentation.
- Promote an environment where honesty, open communication and divergent opinions are valued.
- Show respect and fairness toward all those with whom we come into contact.

**Accountability**

The UWMC has responsibilities to its stakeholders, which includes those who share common association or interest in developing a stronger community and others who have placed faith in UWMC. To uphold this trust, the UWMC employees and volunteer representatives will:

- Provide wise stewardship of UWMC resources that are used to invest in programs, initiatives and to cover operating expenses.
- Recognize that our role is to support partnerships and programs that help improve lives in our focused agenda areas. Partnerships will work on accomplishing results for the community good as well as providing assistance to help people through hard times.
- Assure that the financial statements are maintained in accordance with generally accepted accounting principles or such other standards as may be appropriate.
- Make full and fair disclosure of all relevant information to stakeholders, who have a right to know how dollars are spent.
- Observe and comply with all applicable laws, regulations and judicial decrees of the United States (federal, state and local) affecting UWMC.

**Voluntary Giving**

The most responsive donors are those who have the opportunity to become informed and involved and whose contribution is voluntary. To foster this environment, the UWMC employees and volunteer representatives will:

- Promote voluntary giving in dealing with donors and vendors.
- Not support any use of coercion in fundraising activities, including predicated professional advancement on response to solicitations.
- Assist potential donors in becoming better informed about community needs.

### **Diversity, Inclusion and Equal Opportunity**

UWMC is an equal opportunity employer and is committed to the principle of diversity. We:

- Value and embrace differences in race, religion, gender, disability, nationality, age, sexual orientation and ethnic background as a critical component to our successes at serving the changing needs of our community.
- Strive to have diversity representation, to the extent possible, in all UWMC activities and committees.
- Treat one another with dignity and respect in all UWMC activities.
- Provide equal opportunity in employment decisions including recruiting, hiring, promotion, compensation, benefits and training, without regard to race, color, religion, creed, age, sex, national origin, marital status, veteran status, sexual orientation, status as a qualified disabled or handicapped individual, or any other legally protected class.
- Are committed to a professional work environment free from any form of harassment to include physical, psychological or verbal harassment based on any legally protected characteristic.
- Provide services and funding to organizations which agree to provide services to the residents of Marathon County without regard to social and economic class, gender, ability, race, religious group and sexual orientation.

### **Conflict of Interest**

A conflict of interest arises when a person in a position of authority over the Organization may benefit financially from a decision he or she could make in that capacity, including indirect benefits such as to family members and organizations or businesses with which the person is closely associated. This policy is focused upon the material financial interest of, or benefit to, such persons. All employees and board members or volunteers handling financial information or recommending financial decisions will annually complete a Conflict of Interest Form annually that is provided by the United Way listing their interests that could give rise to conflicts of interest and states they have read and agree to abide by the code of Ethics and Conduct Policies.

UWMC will use these procedures to manage conflicts. For each interest disclosed, depending on the position, the President of the Board of Directors, the Committee Chairman or employed Executive Director will determine whether to:

- Take no action;
- Assure full disclosure to the Board of Directors and other individuals covered by this policy;
- Ask the person not to participate in related discussions or decisions within the United Way organization; or
- Ask the person to resign from his or her position with UWMC.

The UWMC chief employed executive and chief employed finance executive will monitor proposed or ongoing transactions for conflicts of interest and disclose them to the President of the Board of Directors in order to deal with potential or actual conflicts, whether discovered before or after the transaction has occurred.

### **Privacy**

UWMC values its stakeholders and takes their privacy seriously. Our commitment is to:

- NEVER sell or trade information about its contributors to any other organization or person.
- Share documents, data, pledge or other personal information only on a need-to-know basis and for the sole purpose of carrying out UWMC's mission.
- Comply with the expressed wishes of any donor who does not want their name used in any promotional materials or wishes to have gifts be anonymous.

**Confidentiality & Representation**

Confidentiality is a hallmark of professionalism. To support this, UWMC employees, volunteers, and representatives will:

- Ensure that non-public information regarding other persons or firms, which is acquired by UWMC personnel in dealing with outside parties on behalf of the UWMC, is treated as confidential and not disclosed.
- Ensure that all information considered to be confidential, privileged or non-public, is used only for the purpose of carrying out our responsibilities with UWMC and is not disclosed inappropriately either during or after employment or service to UWMC. Such confidential information includes, but is not limited to, donor giving information, fundraising and marketing strategies, impact investments, certain financial information, payroll and personnel records, and any document marked confidential.
- Recognize that many volunteers and staff play an important role in sharing information with others about the United Way to promote understanding and garner support. However, only the authorized officers are allowed to officially represent United Way of Marathon County to the media, unless specific authorization to do so is provided.

## ANNUAL CONFLICT OF INTEREST / DISCLOSURE DEFINITIONS

United Way of Marathon County -- approved June 25, 2009

To be completed annually by: Board of Directors, volunteers handling financial information or recommending financial decisions for United Way and employees

Please complete and return this form to [dfinlan@unitedwaymc.org](mailto:dfinlan@unitedwaymc.org) or fax (715) 848-2929. Contact Donna if you have any questions 848-2927.

The purpose of this disclosure is to enable the United Way to comply with its annual reporting requirements as a tax-exempt organization and to comply with its Conflict of Interest Policy.

### **DEFINITIONS:**

**United Way, refers to legal entity, United Way of Marathon County, Inc.**

**Family Members** shall include, as applicable, your spouse or domestic partner, ancestors (i.e., parents, grandparents), children, grandchildren, great grand children, brothers, or sisters (whether whole or half blood) and spouses of these individuals.

**Business Relationships** include those situations in which:

(1) One person is employed by the other in a sole proprietorship or by an organization with which the other is associated as a trustee, director, officer, Key Employee or Greater-than-35% Owner.

(2) One person is transacting business with the other, directly or indirectly, in one or more contracts of sale, lease, license, loan, performance of services, or other transaction involving transfers of cash or property valued in excess of \$10,000 in the aggregate during the organization's tax year. Indirect transactions are transactions with an organization with which the one person is associated as a trustee, director, officer, Key Employee or Greater-than-35% Owner. Transactions entered into in the ordinary course of either party's business on the same terms as are generally offered to the public are excluded.

(3) The two persons are each a director, trustee, officer or greater than 10% owner in the same business or investment entity. Ownership is measured by stock ownership (either voting power or value) of a corporation, profits or capital interest in a partnership or limited liability company, membership interest in a nonprofit organization, or beneficial interest in a trust. Ownership includes indirect ownership (i.e., ownership in an entity that has ownership in the entity in question); there may be ownership through multiple tiers of entities.

*Note: A business relationship does NOT include a relationship between: (1) attorney and client; (2) medical professional (including psychologist) and patient; or (3) priest/clergy & penitent/communicant.*

*(see following page of business relationships examples.)*

**Greater-than-35% Owner** shall take into consideration cumulative ownership of voting power or value by you and your family members.

**Related organization** is an organization that stands in one or more of the following relationships with the United Way: parent; subsidiary; brother/sister; or supporting/supported organization. There are none for United Way at this time.

**Reportable compensation** is compensation reported on Form W-2, Box 5 (or Box 1 if employee's compensation is not reported in Box 5), or Form 1099-MISC, Box 7, filed for the calendar year ending with or within the United Way's tax year.

**Other compensation** is compensation other than reportable compensation, including deferred compensation not currently reportable on Form W-2, Box 5 or Form 1099-MISC, Box 7, and certain nontaxable benefits. Examples include, but are not limited to: base salary/wages/fees deferred, bonus deferred, incentive compensation deferred, stock options at time of grant, stock awards paid by taxable organizations not vested, stock equivalents paid by taxable organizations not vested, contributions (employer) to qualified retirement plan, qualified or nonqualified retirement plan defined benefit accruals (reasonable estimate of increase in actuarial value), amounts deferred (plus earnings under 457(b) plan (non-vested), and contributions to nonqualified plans (non-vested).

**Grants or assistance** includes all grants or other assistance (including provision of goods, services or use of facilities), regardless of amount, provided by the United Way to any Interested Person at any time during the United Way's fiscal year. Examples of grants are scholarships, fellowships, internships, prizes and awards. A grant includes the gift portion of a part-sale, part-gift transaction.

**Interested persons** for purposes of reporting grants or assistance include current or former officers, directors, trustees or key employees, substantial contributors or related persons. **Related person** for these purposes includes a member of the United Way's grant selection committee, a family member of the United Way's current or former officers, directors, trustees or key employees or a 35% controlled entity. Employees (or child of an employee) of a substantial contributor or of a 35% controlled entity are included, but only if such individual received the grant or assistance at the direction or advice of the substantial contributor or 35% controlled entity, or pursuant to a program funded by the substantial contributor that was intended primarily to benefit such employees (or their children).

**Business transactions** include, but are not limited to contracts of sale, lease, license and performance of services, whether initiated during the United Way's current tax year or ongoing from a prior year that:

- (a) exceed **\$30,000** (1% of the United Ways total revenue for the tax year);
- (b) total payments for all transactions between the parties during the tax year are greater than \$100,000; or
- (c) the transaction involved the payment of compensation to a family member of a current officer, director, trustee or key employee of the United Way if the reportable compensation amount is more than \$10,000.

Business transactions include joint ventures, whether new or ongoing, in which either the profits or capital interest of the United Way and of the interested party exceeds 10%. **There are none for United Way at this time.**

**Interested persons** for purposes of reporting business transactions include current or former officers, directors, trustees, key employees, family members (as previously defined) of such individuals; 35% controlled entities (as previously defined); and entities (other than tax-exempt organizations) in which a current or former officers, directors, trustees or key employees were serving at the time of the transaction as an officer, director, trustee, key employee, partner or member with 5% ownership interests, or shareholder with 5% ownership interest.

**Business Relationship Examples: (Question e )**

**Example 1.** Cliff is an officer of the United Way Board, and William is a member of the United Way's Board. Cliff is William's brother-in-law. The Board members must report their family relationship.

**Example 2** Helen and Judith are members of the United Way's board of directors. Both are CEOs of publicly traded corporations and serve on each other's boards. The relationship between Helen and Judith needs to be reported because each is a director or officer in the same business entity.

**Example 3** Sandy and Peter are board members and both work for the ABC Company. Sandy is the CEO and Peter works under her at ABC Company. The relationship between Sandy and Peter needs to be reported because of their employment relationship.

**Example 4** Doug and Edward are officers of the United Way. Doug is also a partner in an accounting firm with 300 partners (with a 1/300 interest in the firm's profits and capital) but is not an officer, director, trustee, or key employee of the accounting firm. Doug's accounting firm provides services to Edward in the ordinary course of the accounting firm's business, on terms generally offered to the public, and receives \$100,000 in fees during the year. The relationship between Doug and Edward does NOT need to be reported as a business relationship, either because (1) it is in the ordinary course of business on terms generally offered to the public or because (2) Doug does not hold a greater than 35% interest in the accounting firm's profits or capital.

**Example 5** Frank and Georgia are members of the United Way Board. Frank is the owner and CEO of an automobile dealership. Georgia purchased a \$45,000 car from the dealership during the United Way's tax year in the ordinary course of the dealership's business, on terms generally offered to the public. The relationship between Frank and Georgia does NOT need to be as a reported business relationship because the transaction was in the ordinary course of business on terms generally offered to the public.

**Example 6** Katherine is a key employee of the United Way, and Sam is on its board of directors. Sam is a greater-than-35% partner of a law firm that charged \$60,000 during the United Way's tax year for legal services provided to Katherine that were worth \$600,000 at the law firm's ordinary rates. Thus, the ordinary course of business exception does not apply. However, the relationship between Katherine and Sam does NOT need to be reported as a business relationship, because of the privileged relationship of attorney and client.

Name \_\_\_\_\_

**ANNUAL CONFLICT OF INTEREST / DISCLOSURE FORM**  
 United Way of Marathon County -- approved June 25, 2009

Please complete and return this form to **Donna Stroik** 705 S.24<sup>th</sup> Ave. Wausau WI 54401  
 Phone: 715.848.2927 Fax: 715.848.2929 Email: dstroik@unitedwaymc.org

I. Are you aware of **any relationship or transaction** with the United Way which involves or could ultimately harm or benefit financially:

- a. Yourself;
- yes      no
- b. Any Family Member; or
- yes      no
- c. Any organization in which you or a Family Member  
 area director, trustee, officer, member, partner, or own more  
 than 10 percent of the total (combined) voting power?       
*Note: Volunteer service on the board of another not-for profit  
 need not be disclosed.* yes      no

**If yes**, please **list all such relationships or transactions**, including specific information concerning the essential financial terms of any contract or transaction (description of services, duration, consideration or price) and whether approval of the transaction has been obtained from the Board of Directors.

Name	Type of Relationship/Transaction	Approved by Board
_____	_____	_____
_____	_____	_____
_____	_____	_____

II. Please fill out completely. If not applicable, indicate "**none**".

a. **Listed below are all Corporations, partnerships, or other business entities** in which I am a director, officer, member, partner, or manager, or in which I or a Family Member have a substantial financial interest (i.e., owner of 10 percent of the total (combined) voting power or greater) which have a substantial likelihood of being harmed or benefited by any action or policy of the United Way:

Entity	Position	Self or Family
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

b. **All not-for-profit institutions** (including religious and education institutions) of which I am a trustee, director, or officer, which have a substantial likelihood of being harmed or benefited by any action or policy of the United Way:

Entity	Position
_____	_____

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

c. **All trusts, of which I am a trustee, or which benefit me** or a Family Member, which have a substantial likelihood of being harmed or benefited by any action or policy of the United Way:

Entity	Trustee or Beneficiary	Self or Family
_____	_____	_____
_____	_____	_____
_____	_____	_____

d. Listed below are any of the United Way's other officers, directors, trustees or Key Employees that are **my Family Members**:

Individual	Individual's Title	Relationship
_____	_____	_____
_____	_____	_____
_____	_____	_____

e. Listed below are all **Business Relationships** I have with any of the United Way's other officers, directors, trustees or Key Employees:

Individual	Individual's Title	Business Relationship
_____	_____	_____
_____	_____	_____
_____	_____	_____

f. Listed below are **Grants or Assistance** I or a Family Member received from the United Way:

Individual	Grant/Assistance Received
_____	_____
_____	_____
_____	_____

g. Listed below **are Business Transactions** I or a Family Member have with the United Way, its Related Organizations and Joint Ventures:

Parties Involved (list both interested person and other party to transaction)	Amount of Transaction	Description of Transaction
_____	_____	_____
_____	_____	_____
_____	_____	_____

I have read and understand this annual disclosure form as well as the United Way's Code of Ethics and Conduct Policies. The foregoing information is true and complete to the best of my knowledge. I also understand that, under some circumstances, liability for interested person transactions may arise up to five years after my service to the United Way has ended. If at any time during the course of the year circumstances change, I agree to report applicable changes to United Way.

Dated: \_\_\_\_\_ Signed: \_\_\_\_\_