

CHARITABLE CONTRIBUTIONS/ DONATIONS STRATEGY AND POLICY

Charitable Contributions/Donations Strategy

Charitable giving contributes to **Trinseo's*** strategic objectives of retaining high community acceptance for its operations and promoting Trinseo's reputation with stakeholders such as neighbors, community leaders, local government officials, employees and potential new hires.

As an industrial neighbor operating manufacturing facilities around the world, Trinseo wants to play an active role in the community and encourage our employees to do the same. As part of this commitment, Trinseo has a Global Contributions Program that outlines when and how Trinseo will make contributions and donations – either directly to non-profit organizations or through employee volunteerism.

Program Objectives:

The objectives of Trinseo's Global Contributions Program are as follows:

1. Support Trinseo's commitment to be a responsible company and a good neighbor, and maintain Trinseo's license to operate through support of communities.
2. Increase employee engagement :
 - to enhance employee satisfaction and pride;
 - as a positive factor in attracting and recruiting top talent.
3. Build Trinseo's brand and reputation, and strengthen relationships with targeted stakeholders.
4. Support business growth and advocacy objectives to address issues.

Scope and Boundaries

1. Trinseo will focus its charitable donations at sites where:
 - Trinseo is the sole presence, or has a highly visible presence, or Trinseo is the operator of the site and Dow is a tenant; and

* Throughout this document, "Trinseo" or the "Company" refers to Trinseo and the affiliated companies to Trinseo.

- there is a strategic need for donations/community relations – such as neighbor relations, community relationship building, etc.
2. At sites where Dow is the large presence and Trinseo is a small tenant, Dow will take the lead on charitable donations. Trinseo will not allocate donation funds to these sites unless there is a Trinseo-specific reputational issue/concern at the site.
 - Focus in Midland is demonstrating presence to Dow;
 - Minimal visibility in Philadelphia, as it does not have chemical operations.
 3. Consistent with Trinseo’s strategy and focus, the company will NOT have the following programs:
 - Individual matching donations;
 - Community grants program;
 - Corporate reputation donations program or a corporate signature program.

Funding

Charitable gift opportunities should be prioritized to meet needs identified through community assessment, in proportion to the site’s profile in the community and funded from a site’s operating budget.

All donation activity must fit Trinseo’s affordability model. Trinseo does not have a foundation or a central cost center for donations. All site donations must be funded from the site’s cost centers, and all business-driven donations must be funded through business cost centers.

Giving Themes:

Wherever possible, donations should be tied to the following themes:

1. Positive contributions to local economy and community development;
2. Science education and environmental stewardship;
3. Workplace and community safety.

Donation Criteria

1. Contributions will meet tax requirements for the geographic location where the contribution is made.
2. The recipient of any contribution will be either a U.S. 501 (C)(3) or equivalent, qualified, charitable organization.

3. The recipient of a contribution may not be:
 - Individuals;
 - Civic leagues, social and sports clubs, labor unions, and chambers of commerce ;
 - Foreign organizations that are not equivalents to U.S. 501(C)(3) organizations;
 - Groups that are run for personal profit;
 - Groups whose primary purpose is to lobby for law changes;
 - Homeowner associations;
 - Political Groups or candidates for public office;
 - Religious organization for the sole benefit of the religious organization (company policy);
 - Political organization (non deductible under U.S. tax law) – see political business rules;
 - Pro-card VISA payments to a non-profit organization ;
 - Candidate for elective office;
 - Products bought for non-profit instead of a cash contribution;
 - Travel expenses, meals, and advertising – **if** the event is mixed, that is meals and a contribution, the expense needs to be separated;
 - Dues and memberships;
 - Lobbying expenses;
 - Operating expenses.
4. Contributions may not be in the form of travel expenses, meals, dues, or memberships.
5. Preference should be given to opportunities brought forward by employees and to recipient organizations where employees volunteer.
6. Preference should be given to opportunities that create lasting, substantial improvements in communities where the Company has a strategic presence.
7. Preference should be given to opportunities that generate significant goodwill for the Trinseo Company brand and reputation.

8. Generally, the same recipient organization should not receive a contribution more than once every few years to ensure independence and diversity. Multi-year gifts for a single significant community project are an exception, and require approval of the Trinseo Vice President of Public Affairs.
9. Generally, an organization should demonstrate its ability to raise the full funds needed to complete a project before receiving a gift from Trinseo.
10. Generally, a donation from Trinseo should be used to support a project of a recipient organization, i.e., an initiative with a definitive start and finish, and not to fund its ongoing operating expense.

Program Elements

Trinseo's Global Contributions Program is designed to eventually have three program elements:

Regional/Site:

- Donations at local sites for community relations purposes.
- United Way campaign corporate donations (U.S. only, as funding availability allows).

Business:

Customer-driven donations for relationship building.

- Public policy-driven donations (complement but not duplicate trade associations).
- Gifts in kind – product and equipment donations.

Corporate:

- Company-wide Community Day (not active in 2010, revisit in 2011).
- Emergency disaster relief for locations with a strong Trinseo connection (not currently active; would require Trinseo ELT or Board approval for funding).

Requirements and Business Rules for Processing Contributions

A business rules document has been developed to define the work process, documentation requirements and roles related to approving and processing donations. This is available from Trinseo Public Affairs.

Trinseo policy requires that all donations/charitable contributions be approved by the Vice President of Public Affairs, using the form available from Trinseo Public Affairs.