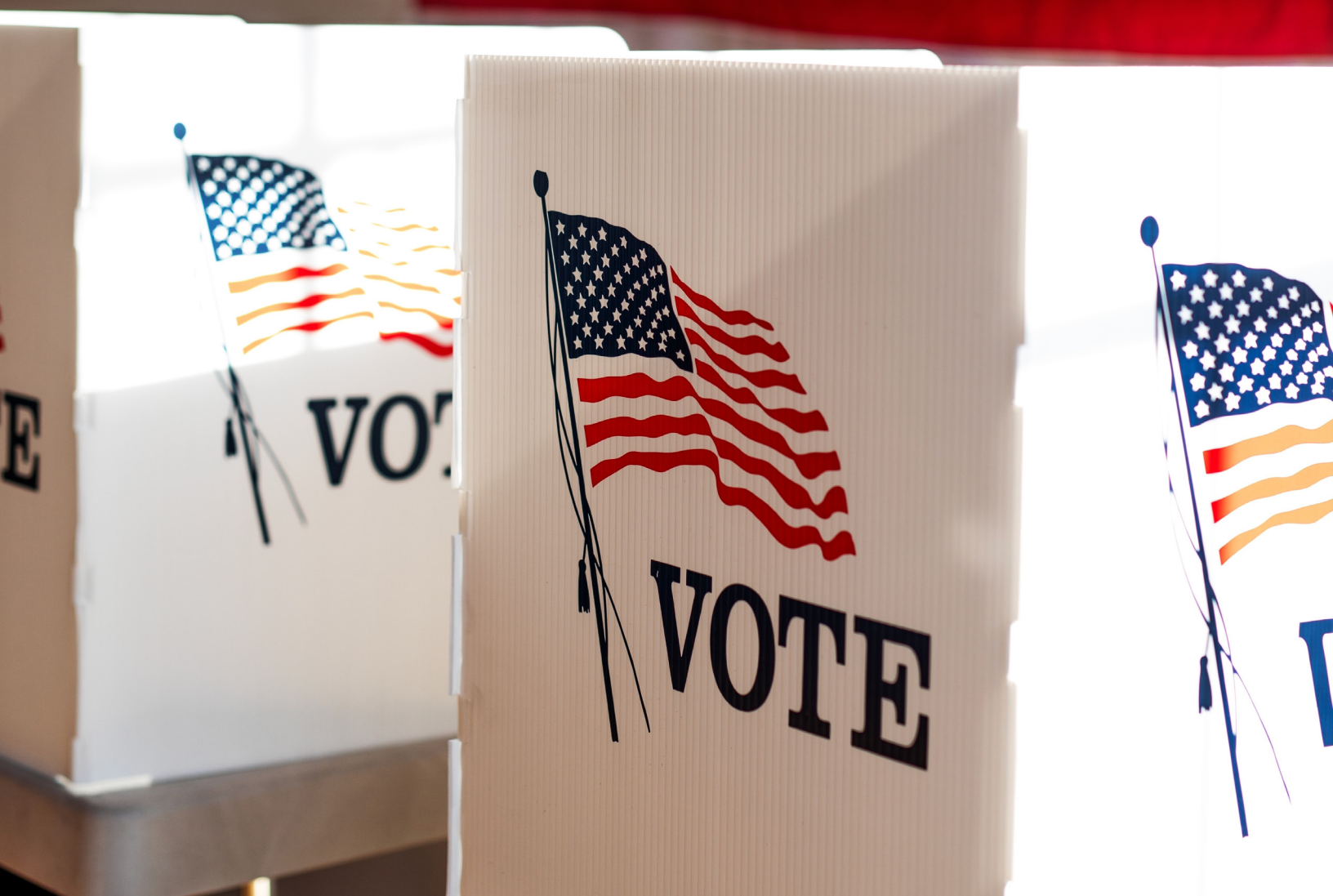




International
Union of
Operating
Engineers

2026 FEDERAL ELECTIONS HANDBOOK

SPENDING IUOE FEDERAL PAC MONEY, UNION TREASURY MONEY AND OTHER UNION RESOURCES



THE INFORMATION IN THE HANDBOOK APPLIES ONLY TO USE OF UNION RESOURCES AND FEDERAL PAC MONEY IN CONNECTION WITH **FEDERAL ELECTIONS**. USE OF UNION RESOURCES IN CONNECTION WITH **STATE AND LOCAL ELECTIONS** IS GOVERNED BY STATE AND LOCAL LAW.

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1. BASIC PRINCIPLES

A Union’s Federal PAC – But Not the Union Using Its Treasury Funds - May Contribute to Federal Candidates, National Political Parties, State Political Party “Federal Accounts” and Regular Federal PACs

A Local Union’s *federal PAC* may make “contributions” to:

- federal candidates
- national political party committees (such as the DNC, DSCC, DCCC, RNC, NRCC and NRSC)
- so-called “federal accounts” of state political party committees, and
- “regular” federal PACs – that is, federally registered PACs that raise only voluntary, limited money from individuals and from other regular federal PACs, and that may lawfully contribute to all of the above.

However, federal election law prohibits *unions* from making any contributions to those candidates, parties and PACs using either *treasury money* or other union resources.

A “contribution” is broadly defined as “anything of value.” That means not just money, but also what’s called “in-kind contributions” – the provision of goods and services, such as furniture, equipment and paid union staff time. It also means paying for certain kinds of general-public communications about federal candidates or party committees that are “coordinated” with them.

The Union May Pay for Administering and Fundraising for the PAC, and Reports That Spending to US DOL and the IRS

The union may, however, pay all of the costs to *administer and fundraise* for its federal PAC, and none of that spending is reported by the PAC. The union reports this spending on its annual Form LM-2 to the U.S. Department of Labor and its annual Form 990 to the Internal Revenue Service, although due to the design of those forms this information is usually included as part of more general expenses and not itemized as for this purpose. If the PAC pays these expenses, the PAC reports them on its regular filings with the Federal Election Commission (FEC), as described in Section 4, below.

Union Treasury Money May Be Used for Union Political Communications to Members

A union may use its treasury money to communicate any message about federal elections with its own members, executive and administrative staff and the immediate families of both groups. A union may also freely solicit them for contributions to its federal PAC. Executive and administrative staff are those who are both salaried and either upper-supervisory, managerial, professional or policymaking. Altogether, these staff, members and their families are called the union’s “restricted class” or “solicitable class”. (See Section 5 below for more information.)

So, every IUOE Local Union can advocate to the “restricted class” that they support IUOE-endorsed federal candidates. The Local Union can do this via email, mail, phone calls, texting, digital outreach if targetable, canvassing, and at union meetings.

IUOE Staff and Members Retain All Their Individual Political Rights

Union members, officers, and staff, on their personal time, and in their individual capacities rather than as agents of the union, may undertake any lawful political activity, including making contributions to candidates and political parties and volunteering for their campaigns. They may also make personal contributions, including to an IUOE federal PAC (\$5,000 per year to all federal PACs within IUOE combined), and to a federal candidate (during the 2026 election cycle, \$3,500 for the primary election and another \$3,500 for the general election; these figures will likely increase slightly for the 2028 election cycle). There is no aggregate limit on an individual’s federal contributions.

2. CONTRIBUTION LIMITS FOR FEDERAL PACS

A federal PAC may contribute \$5,000 to any federal candidate for the primary election, and another \$5,000 for the general election. A contribution for the general election may be made before the primary, but the candidate can’t spend it unless he or she wins the primary and becomes a candidate in the general election. If the candidate loses the primary, the candidate must refund the general-election contribution to the PAC.

Importantly, as explained further in Section 3 below, *all federal PACs within IUOE share a single outgoing contribution limit to each of the federal recipients described below. But there is no aggregate limit on how much a federal PAC can contribute overall.*

Senator (6-year election cycle)	\$5,000 for primary election \$5,000 for general election
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Representative (2-year election cycle)	\$5,000 for primary election \$5,000 for general election
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For a runoff or a special election to fill a vacancy there is also a separate \$5,000 contribution limit.

President (4-year election cycle)	\$5,000 for the entire period prior to the nomination of a candidate at the national party convention (so, <i>not</i> a per-state-primary limit) \$5,000 for the general election
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National Party Committee	\$15,000 per year to general account \$45,000 per year to convention account (DNC and RNC only) \$45,000 per year to headquarters building account \$45,000 per year to legal proceedings account
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The national Democratic Party (DNC, DSCC and DCCC) and the national Republican Party (RNC, NRSC and NRCC) is each comprised of three national party committees.

Federal Account of State, District or Local Party Committee

\$5,000 per year to *all* of the federal accounts of the state, district, and local committees of the *same* political party in the *same* state *combined*, except that any district or local committee that sufficiently demonstrates its independence from the state committee is subject to its own \$5,000 per year incoming limit.

Regular Federal PACs

\$5,000 per year to every regular federal PAC, that is, every PAC that is registered as a “multicandidate” PAC with the Federal Election Commission and that accepts only voluntary contributions from individuals and other regular federal PACs up to \$5,000 per year each.

“Super” Federal PACs

There is *no limit* on contributions to a federal “super” PAC, also called an “independent expenditure” PAC. A “super” PAC cannot make contributions to any of the federal candidates or committees described above, but it can make unlimited independent expenditures and other public communications about federal elections, and it can make unlimited contributions to other “super” PACs. (Regular federal PACs can also spend without limit for those purposes, but they can also make federal contributions.)

3. IUOE FEDERAL PACS SHARE INCOMING AND OUTGOING CONTRIBUTION LIMITS

Under federal election law, all of the federal PACs sponsored by IUOE Local Unions and other IUOE bodies are automatically treated as “affiliated” with each other. That means all of the federal PACs within IUOE combined *share a single contribution limit to each of the federal recipients described above*, except for “super PACs.” This includes both monetary and “in-kind” contributions, such as the value of any goods or services that a PAC provides to a candidate.

So, for example, all of the PACs together can contribute a total of \$5,000 to a particular federal candidate for his or her primary election. Likewise, any single member of IUOE can contribute a total of \$5,000 per year to all of those IUOE PACs, combined.

There Are 36 Regular Federal PACs Within IUOE

The IUOE itself sponsors the Engineers Political Education Committee (EPEC)/International Union of Operating Engineers, often referred to as “EPEC/IUOE Voluntary Fund.” The New York State Conference also sponsors a federal PAC, as does each of the following 34 Local Unions:

Local 3, Local 4, Local 12, Local 14, Local 15, Local 17, Local 18, Local 30, Local 49, Local 57, Local 68, Local 94, Local 98, Local 99, Local 101, Local 103, Local 137, Local 138, Local 139, Local 150, Local 158, Local 211, Local 302, Local 324, Local 399, Local 478, Local 487, Local 542, Local 649, Local 701, Local 825, Local 841, Local 891, and Local 965.

Every federal PAC within IUOE has filed an FEC Form 1, “Statement of Organization” registration form. Every Local Union and other sponsor of a federal PAC should make sure that its currently filed form lists the Local Union or other sponsor as the PAC’s “connected organization,” and lists IUOE’s federal PAC, the Engineers Political Education Committee (EPEC)/International Union of Operating Engineers as an “affiliated organization.” It is not necessary also to list all of the other federal PACs within IUOE – that’s required only of EPEC/IUOE Voluntary Fund.

Communicate with the IUOE Political Department Before Making Federal Contributions

Compliance with the outgoing federal contribution limits that all federal PACs within IUOE share together requires collaboration and information-sharing in order to make sure that no aggregate limit will be breached by making even a small contribution. For that reason, an IUOE Local Union that sponsors a federal PAC must contact the IUOE Political Department *before* making a monetary or in-kind contribution to any federal candidate, national party committee, state political party federal account or regular federal PAC.

It does not matter which state your federal PAC is located in – these are federal contribution limits that apply nationally. The IUOE Political Department maintains records of all federal contributions from IUOE federal PACs to ensure that the total contributions for each recipient and for each applicable period (election or year, as the case may be) are consistent with federal law.

IUOE Federal PACs May Transfer Unlimited Amounts to Each Other

Because all F federal PACs sponsored by IUOE and its affiliates are affiliated with other, they are not subject to federal contribution limits among themselves. That means any IUOE federal PAC may transfer an unlimited amount at any time to any other IUOE federal PAC.

Other Safeguards to Prevent Excessive Federal Contributions

- *The Federal PAC Should Indicate on Its FEC Report Whether a Federal Candidate Contribution is Intended For the Primary or General Election*

An undesignated contribution automatically counts against the contribution limit for the next scheduled election. If you wish to make a contribution before the primary for the general election (which is lawful), the contribution must be designated in writing for the general election on the contribution check or on a signed statement accompanying the contribution. Your federal PAC must indicate on its FEC report the election for which the contribution has been designated, by checking the “primary” or “general” election box for that contribution on the report. And, that

election choice should have been cleared previously with the IUOE Political Department, as described above.

- *The Union Should Inform Candidates of the Federal PAC's Affiliation with Other IUOE Federal PACs*

Your federal PAC should inform each candidate in a cover letter accompanying its contribution that the federal PAC is affiliated with other IUOE federal PACs, and particularly IUOE's own "Engineers Political Education Committee (/IUOE)/International Union of Operating Engineers" (EPEC/IUOE Voluntary Fund). It should also identify itself as a "multicandidate committee." (That means either your PAC or an affiliated federal PAC within IUOE has been registered with the FEC for at least six months, received contributions from more than 50 contributors, and made contributions to at least five federal candidates.)

4. PERIODIC PAC FINANCIAL REPORTING TO THE FEC

A federal PAC must regularly file financial reports with the FEC on Form 3X, "Report of Receipts and Disbursements." If a PAC receives (or expects to receive) more than \$50,000 in contributions in a calendar year or makes (or expects to make) more than \$50,000 in expenditures in a calendar year, the PAC must file its FEC reports *electronically*. Otherwise, the PAC may file on paper. A PAC may choose either the "monthly" or the "quarterly" reporting schedule, and the PAC may switch to the other schedule once during a calendar year. There are advantages and disadvantages to each schedule.

Quarterly Reporting Schedule

The "quarterly" schedule requires quarterly reports for election years like 2026 (due on April 15, July 15 and October 15, 2026, and then January 31, 2027), but only semi-annual reports for an odd-numbered year like 2027 (due on July 31, 2027, and January 31, 2028). Quarterly filers must also file a special pre-general election report (due on October 22, 2026) and a post-general election report (due on December 3, 2026). All of these due dates are firm, even if they occur on a weekend or holiday.

Importantly, quarterly filers also must file *special pre-primary reports* to disclose previously undisclosed contributions and expenditures that they make in *primary* elections for federal candidates. *If a PAC uses the quarterly schedule this could result in frequent and complicated reporting, and that will be especially true in 2028 if the PAC is active in the presidential primaries.* Also, if the PAC makes contributions or expenditures in special elections, then a special pre-election report may be due.

Monthly Reporting Schedule

The "monthly" schedule requires monthly reports *every* year, due on the 20th day of the following month, except that, instead of filing reports on November 20 and December 20, 2026, the monthly filer must submit the same October 22 and December 3 reports that quarterly filers submit. All of these due dates are firm, even if they occur on a weekend or holiday. Monthly filers do *not* have to file *pre-primary* or *pre-special* election reports like quarterly filers do, so the

2026 and 2028 reporting calendar is more predictable than for a quarterly filer.

5. THE UNION’S “RESTRICTED” OR “SOLICITABLE” CLASS FOR PURPOSES OF POLITICAL COMMUNICATIONS AND FEDERAL PAC SOLICITATIONS

A union may use its general treasury money to communicate with its “restricted class” or “solicitable class” (these terms mean the same thing) in order to:

- expressly advocate the election or defeat of clearly identified federal candidates, and circulate any other messages about federal elections; and
- solicit contributions to any federal PAC within IUOE, including the Local Union’s federal PAC and the EPEC/IUOE Voluntary Fund

The significance of confining the Local Union’s *political communications* to its restricted class is that there is very limited public reporting of them, and they can be fully coordinated with federal candidates and political parties. Although the Local Union *can also lawfully communicate the same messages beyond* the restricted class – to the “general public” – doing that entails more onerous public reporting; it *cannot* be coordinated with federal candidates or political parties; and it may incur special *federal taxation* of the Local Union.

The significance of confining *PAC solicitations* to the Local Union’s restricted class is that it is *unlawful* to solicit contributions to the PAC from anyone else.

The restricted class of any IUOE Local Union includes any U.S. citizens or lawful permanent U.S. residents (“green card-holders”) who are *either*:

- *Active Members*;
- *Local Union “Executive and Administrative Personnel”*: salaried employees of the Local Union who have upper-supervisory, managerial, professional or policy-making authority. So, this does not include other employees, such as office clerical staff, unless they are also IUOE members. If the professional employees are represented by another union, then they cannot be solicited unless they are also IUOE members, but they can be communicated with freely about political matters;
- *Immediate Family Members* of all those described above who live in the same household as the member or staffer;
- *Retired Members* who maintain their IUOE membership; *or*
- *In Any of the Above Categories at Other IUOE Local Unions*: Federal election law treats all of IUOE as one union for these purposes, even though each Local Union federal PAC may choose to solicit only its Local Union’s restricted class. So, multiple IUOE Local Unions can combine their forces, and it’s all treated as membership communications. For example, a stationary Local Union and a construction Local Union with overlapping geographic jurisdiction may blend their canvassing of IUOE households or hold joint

membership meetings for federal political purposes.

Any individual outside of the above categories is *not* in the Local Union’s restricted class. Here are particular examples that often come up – note that in all cases below *except* for Canadians and other foreign nationals, if an individual described below is *also an IUOE member*, then he or she *is* in the restricted class:

- *Non-members* employed in an IUOE bargaining unit
- Office clerical and maintenance employees of the Local Union
- Outside attorneys, accountants, consultants and vendors
- Administrators and other employees of IUOE health & welfare and pension funds
- Immediate family members who live elsewhere
- Members of *other* unions outside of IUOE, whether or not affiliated with the AFL-CIO
- Canadian members of IUOE (unless they have dual American citizenship)

So, to emphasize the point, an IUOE member who neither is a U.S. citizen nor has been lawfully admitted for permanent residence under U.S. immigration laws *cannot* be solicited for the PAC, even if the member has a visa or some other official authorization to live or work in the U.S.

6. COMMUNICATIONS WITH THE RESTRICTED/SOLICITABLE CLASS

Methods of Communication

A union may use its general treasury money to expressly advocate the election or defeat of federal candidates, or to communicate other political messages, to its restricted class by any means, such as:

- Phone banks
- E-mails
- Text messages
- Mailings
- Canvasses of households
- Union meetings
- Union publications with at least a 95% restricted class circulation
- Other union functions where at least 95% of the attendees are in the restricted class (without counting guest speakers and personnel hired to operate or assist the event)
- Websites accessible only to members and staff
- Digital means that can be confined to members and staff

Contents of Communications

There is no restriction on the *contents* of these political messages. In addition to candidate endorsements, they can also include, for example, advocacy that IUOE members and the others:

- Register to vote

- Volunteer for IUOE member-to-member campaign activities
- Volunteer for AFL-CIO member-to-member campaign activities
- Volunteer directly for a federal or state/local candidate or political party
- Contribute money to the Local Union’s federal PAC or to EPEC/IUOE Voluntary Fund through payroll deductions, credit card contributions, electronic funds transfer, or personal check (the solicitation must include certain legally required information – *see the separate manual, “Fundraising for IUOE Federal PACs”*)
- Contribute money to endorsed candidates
- Otherwise participate in the Local Union’s political and legislative programs

Circulating and Linking to Materials Created by Candidates in Local Union Communications to Members

A Local Union may *not* use its treasury money to reproduce or circulate campaign materials that are prepared by a federal candidate, even if the circulation is confined to the Union’s own members. That’s because federal law treats this as an “in-kind contribution” to the candidate, even if the candidate has nothing to do with the Union’s actions.

If the Local Union has a federal PAC, then that PAC *may* spend to do that, but it’s still a contribution so any spending is subject to the PAC’s usual contribution limit to the candidate. As with any contribution, it’s important that the Local Union check first with the IUOE Political Department so that the federal contribution limits aren’t breached due to the contributions already made by another federal PAC within IUOE to the candidate involved.

A Local Union *may*, however, *selectively quote* from or excerpt *brief* portions of candidate campaign materials in its communications to its *members*, so long as the main message of the piece is in the Local Union’s words and expresses its views in its name. And, this may be fully coordinated with the candidate.

And, a Local Union *may* freely *link to* a candidate’s or political party’s website and other social media in the Local Union’s members-only communications that are sent by email, text message and other digital means. This is *not* treated as an in-kind contribution, and it too may be fully coordinated with a candidate or political party.

Union Reporting to the FEC of Membership Communications

A Local Union itself has only one potential reporting obligation to the FEC: it must report its *general-fund* spending on certain membership communications— namely, spending *during a federal election year* (like 2026) that (a) is “directly attributable” (b) to membership communications that contain “express advocacy” of the election or defeat of a clearly identified federal candidate, and (c) is not “primarily devoted” to *other* subjects.

“*Directly attributable*” includes *non-overhead* costs that are incurred *specially* for the communication. This includes, for example, postage, paper and vendor design services for mailings, or a phone bank rental, and temporary staff hired solely and specially to canvass IUOE households. This does *not* include, for example, the Local Union’s regular staff costs.

“*Express advocacy*” means endorsements and other messages that *explicitly* call for the election or defeat of a clearly identified federal candidate, such as:

- “Vote for”, “defeat”, “support”, “elect” and similar words coupled with either the name of the candidate or an unambiguous reference such as “the Democratic nominee for Senate” or a photo of the candidate;
- Phrases like “vote pro-worker” with a photo of a candidate or a list of candidates who are identified as “pro-worker”; and
- Repetition of a candidate slogan that refers to the candidate.

“*Primarily devoted to other subjects*” means that *most* of a phone call, leaflet, direct mail piece, email or other communication talks about something *other than* express advocacy about federal candidates. For example, if a newsletter to members spends 3½ pages discussing non-election matters and 2½ pages on federal candidate endorsements, then *this newsletter does not have to be reported at all*, no matter how much any of it cost. But if the numbers are changed to 3 pages and 3 pages then the costs must be reported.

No report is due until a union’s spending on reportable internal communications exceeds \$2,000 for either (a) all 2026 federal primary and caucus elections (whenever they occur; dates differ by state) considered together, or (b) all races for the November 2026 general election overall. Once the \$2,000 threshold is passed, the union must report all of its covered spending from the first penny; until then, no spending must be reported.

Quarterly plus one pre-election report during 2026. Form 7 is potentially filed during every quarter, on April 15, July 15, and October 15, 2026, and then January 31, 2027. There could also be a special pre-election report due on October 22, 2026, covering October 1 – 14.

Once the \$2,000/election threshold is satisfied, Form 7 is due for the reporting period when that occurred, as well as for each subsequent reporting period during that primary or general election period when the union undertook *any* additional reportable spending.

Form 7 was *not* due for any spending during an *odd*-numbered year like 2025, even if it was for a regularly scheduled federal election that will take place in 2026. But Form 7 must be filed during 2025 or 2027 if the \$2,000 threshold is reached during that year for a *special federal election* that year to fill a vacancy in the House of Representatives or the Senate.

Union Staff and Restricted Class Participation in AFL-CIO Membership Mobilization

A Local Union may “release” staff and pay members lost time so they can do political work directly for a national, state, area or local AFL-CIO central labor body’s political communications program among its affiliates’ members and their households. A Local union also may provide funds and other in-kind resources to that body for the program. The Local Union may use its general fund account for all of this and need not file FEC Form 7 to report this activity.

7. UNION AND PAC COMMUNICATIONS TO THE GENERAL PUBLIC

Until the U.S. Supreme Court issued its *Citizens United v. FEC* decision in 2010, it was unlawful – and even criminally enforceable – for many years for unions to use their treasury funds for messages to the general public – that is, beyond the restricted class – that expressly advocated the election or defeat of a clearly identified federal candidate. It was also unlawful during a briefer period of time for a union to use its treasury funds to broadcast federal candidate references of any kind near federal elections (called “electioneering communications”). Instead, a union could only use a regular federal PAC for such communications.

All that changed with *Citizens United*. *It is now completely lawful for a union to use its treasury funds to pay for any political message to any audience through any medium at any time. And, there is no limit on how much can be spent.* All that matters legally is whether:

- a particular message is conveyed independently from, or is coordinated with, a candidate or political party;
- the spending must be reported;
- the message must include some self-identification; and
- the union might be federally taxed on some or all of the spending.

All of these points are discussed below.

“Independent Expenditures” to the General Public: Express Advocacy

“Independent expenditures” are public communications that are *not* coordinated with a federal candidate or political party and that *expressly advocate* the election or defeat of that candidate or any other candidate running for that same office (even a candidate of another party before the primary election for the office that will choose the parties’ nominees). This includes explicit messages like “vote for”, “defeat”, “support”, “say yes on November 3 for” and similar language that’s coupled with an unambiguous reference to a specific candidate.

This does *not* include less explicit messages of support or opposition, such as a statement praising or criticizing a particular candidate that doesn’t include a voting reference – for example, saying only that the candidate “has been a close ally of the Local Union for many years” or “is against everything our Union stands for” is *not* express advocacy so, even if it isn’t coordinated with a candidate, it is not an “independent expenditure.”.

Again, a Local Union may lawfully spend an unlimited amount of general-treasury funds for independent expenditures. However, for federal tax reasons that are explained in Section 7

below, a Local Union may be far better off paying for this from either (a) a regular federal PAC; (b) a “super” PAC (described in Section 2 above); or (c) a nonfederal political account. *Please contact the IUOE Political Department, your legal counsel or your accountant for information about establishing a “super” PAC or a nonfederal political account.*

If express advocacy is instead *coordinated* with a federal candidate or a political party, then it’s treated as an *in-kind contribution* to that candidate or party. A Local Union is prohibited from using its treasury funds to contribute to federal candidates and federally registered political parties. And, while a Local Union’s federal PAC *may* contribute to them, it’s subject to the strict contribution limits described in Section 2 above. (See Section 9 below for more information about “coordination.”)

Reporting Independent Expenditures to the FEC

Any Local Union or PAC that makes independent expenditures about federal candidates must report them to the FEC.

- **Federal Regular and Super PACs** must disclose their independent expenditures on FEC Schedule E of Form 3X in the following ways:
 - On its regularly scheduled Form 3X report to the FEC; and
 - As a special filing (without the rest of Form 3X) in a particular federal race until 20 days before a primary, and again between that primary and 20 days before the general election, within 48 hours of each increment of \$10,000 in spending occurring through that 20th day; and
 - As a special filing (without the rest of Form 3X) between 19 and 2 days before a primary, and again between 19 and 2 days before the general election, within 24 hours of each increment of \$1,000 in spending occurring through that 2d day.

For the 2026 general election, that \$1,000/24-hour period runs from October 15 through November 1.

- **Unions and Nonfederal PACs** must disclose their independent expenditures about federal candidates on FEC Form 5 in the following ways:
 - Quarterly if the total amount spent exceeds \$250 in that quarter; and
 - As special filings at the same intervals, and for the same increments of spending, as described above for federal PACs

Attributing All Costs to When the Communication Occurs: The “spending” referred to above means either or both actual payments made *and amounts just contracted for*, whether or not yet invoiced, at the time the public communication occurs. This means all spending that has or will be made in connection with the communication is attributed *to the date on which the communication is made* and it must be reported accordingly, even if only as an estimate.

Special Rule for Multistate Independent Expenditures About Presidential Candidates During the Presidential Primary Season: A federal PAC, a nonfederal PAC or a union that makes an independent expenditure for or against a presidential candidate that reaches six or more states during the presidential primary season must count that as a single independent expenditure and

calculate the report’s pre-primary due date using the state whose primary is next.

Self- Identification “Disclaimers” on Express-Advocacy Communications

Generally, all public communications of any kind by a federal PAC, and all independent expenditures (express advocacy) by a union or a nonfederal PAC, require a “paid for by” statement (called a “disclaimer”) unless doing so is impracticable or cannot be conveniently printed on the materials (such as clothing, bumper stickers, lapel stickers, buttons, pins and similar small items).

A print disclaimer must state:

“Paid for by [name of entity], [entity’s address *or* telephone number *or* website URL]. Not authorized by any candidate or candidate’s committee.”

The disclaimer must be clear and conspicuous. If in print it must be contained in a box, printed with reasonable contrast, and set apart from the rest of the communication. A disclaimer in 12-point type-size satisfies the requirement when used in materials no larger than two feet by three feet. There are special disclaimer requirements for broadcast (radio, television and cable) communications. Paid digital communications also require a disclaimer; but freely accessed websites and social media do not (see Section 14 below).

“Electioneering Communications”

If a Local Union itself or a nonfederal PAC (but *not* a federal PAC) pays for a radio, television or cable advertisement that refers to a federal candidate *without* express advocacy within 30 days before a primary or 60 days before a general election (so, between September 4 and November 3, 2026), this is classified as an “electioneering communication” under federal election law. This is true even if the ad in fact has nothing to do with the election—for example, it calls on a U.S. Senator who is heavily favored for reelection in 2026 to vote for an infrastructure bill that is scheduled for the following week.

The sponsor must file FEC Form 9 within 24 hours of broadcasting each increment of \$10,000 of value to report this spending. The ad cannot be coordinated with any candidate in the same race as the candidate the ad refers to. And, the ad must include the same kind of special disclaimer that applies to a broadcast independent expenditure. And, “spending” means either or both actual payments made *and amounts just contracted for*, whether or not yet invoiced, at the time the electioneering communication occurs.

Other Political Messages to the General Public

Besides express advocacy and electioneering communications, a Local Union can lawfully convey other political messages about federal candidates, political parties and elections but that can be almost as pointed and just as persuasive as express advocacy. These are often called “partisan” communications; they may be less direct than “vote for” or “defeat”, but their general meaning is clear. For example, a communication just before an election that criticizes a particular

candidate’s record on a critical issue, without any reference to the election, may be just as or more effective than a more straightforward appeal to “vote against” that candidate on Election Day.

Even so, any such message is *not* treated as an “independent expenditure” if it lacks express advocacy, so it does *not* have to be reported to the FEC – unless a federal PAC pays, in which case the PAC must include it on its regularly scheduled report. And, the message does *not* have to include a self-identification “disclaimer,” again unless a federal PAC pays (because a federal PAC *always* has to include a disclaimer on any communication, regardless of its content).

Some non-express advocacy messages to the public can be coordinated with candidates and parties without being treated as in-kind contributions; some cannot. See Section 9 below for more information.

Non-Partisan Voter Registration and Get-Out-the-Vote Activity

A union may use union treasury money to make non-partisan appeals to the public to register to vote or to actually vote, by any means of public communication it wishes – websites, text messaging, social media, canvassing, signage, public advertising and the like. “Non-partisan” means that the message lacks any statement or implication about who to vote for, or which party is preferred, including that the message does not urge a vote for unnamed candidates who support particular issue positions. All non-partisan messages can be communicated using the union’s regular general-fund account, and they do not trigger the federal taxation concerns discussed in the next section below.

A union may also:

- Distribute official governmental registration and voting information materials and registration-by-mail forms
- Distribute absentee ballots and other official materials *if state law permits*
- Provide transportation for registration or voting.

It is *not* non-partisan for a union to restrict information or transportation for registration or voting based on an individual’s support or opposition to a particular candidate or party.

Paid Digital Advertising of Election-Related and Issue Messages

Paid digital advertising of express advocacy via Facebook, Twitter, Google, news websites and any other digital outlet is treated essentially the same as paid express-advocacy in other media: it’s subject to independent-expenditure treatment, “paid-for-by” disclaimers and the like.

Additionally, Facebook, Twitter and Google at least have created their own pseudo-regulatory rules for various kinds of political and even issue advertising that uses their platforms: they require special “registration” with them, proof of domestic U.S. sponsorship of ads, and “paid-for-by” disclaimers, regardless of what federal and state laws require. That means unions and PACs have to comply with both the company’s requirements and the law in order to use those

platforms for particular political advertising.

8. POTENTIAL FEDERAL TAXATION OF UNIONS THAT USE THEIR REGULAR GENERAL-FUND ACCOUNTS FOR POLITICAL SPENDING

Again, it is entirely lawful to use a regular general-fund account for public political communications of any kind (at least so long as they are not coordinated with federal candidates and state candidates that can't lawfully accept union-treasury contributions). *However, some unions that do so will face a federal tax on that spending.* This is due to Internal Revenue Code rules, not federal election law. This tax risk does *not* apply to a union's political spending from a federal PAC or a nonfederal political account.

Activities Potentially Subject to Tax

Specifically, a union might be taxed if its general fund spends on public outreach as follows:

- Independent expenditures
- Electioneering communications
- Other “partisan” messages described in Section 7 above
- Contributions to non-federal candidates and other political organizations where permitted by state law
- Partisan voter registration and get-out-the-vote activities

Taxation Only If a Union Has Net Investment Income

Not every union faces this tax. A union is taxable on its political spending *only* if it has certain *net investment income* during the same tax year, meaning any interest earned by the union on its accounts and any rental, royalty, dividend and capital gain income received by the union, in all cases net of expenses that are directly incurred in producing that income (such as bank fees). Ordinarily, that income is *not* taxed, because the union itself is a tax-exempt organization. But the IRS attributes any union political spending from a general-fund account to the union's tax-exempt investment income, and the IRS treats that political spending as taxable.

So, if a union does use a general-fund account for the public outreach categories above, and it also has net investment income that year, then the union risks incurring a 21% federal tax on the *lesser of either* (a) the total amount of its political spending or (b) the total amount of its net investment income.

For example:

An IUOE Local Union spends \$10,000 on a federal independent expenditure during 2026. The union's 2026 net investment income consists of \$8,000 in interest. The union will be taxed a total of \$1,680, calculated as 21% of its \$8,000 of interest, which is the lesser figure compared with its \$3,000 contribution. (The actual tax will be \$1,659, because the first \$100 in investment income is not counted.)

Two additional important points about this:

- Union spending on *membership* political communications does *not* trigger this tax
- All of a union’s accounts under its same IRS Employer Identification Number are treated together – the union can’t necessarily escape the tax by spending politically only from a non-interest-bearing account.

Using a Political Account Instead Avoids the Tax

How to avoid this tax? By instead using a regular federal PAC, a federal “super PAC” or a nonfederal political account. There are tax-safe ways to fund the latter two accounts with union general-fund money. *Please contact the IUOE Political Department, your legal counsel or your accountant for more information about establishing and financing any of these kinds of political accounts.*

9. UNION DISTRIBUTION OF EXPRESS-ADVOCACY PARAPHERNALIA TO MEMBERS OR THE GENERAL PUBLIC

Union paraphernalia that is inherently designed for public display – such as yard signs, clothing, t-shirts, bumper stickers, buttons and lapel stickers — that contains express advocacy about a federal candidate are independent expenditures *even if they are distributed only to the union’s own members*. Here, express advocacy could be just a declaration of the candidate’s name, or just say “IUOE Local XX for [candidate]”.

For its FEC independent-expenditure reporting (described in Section 7 above), a Local Union must determine *when* to treat its paraphernalia is publicly disseminated. There are four options to choose as the reportable public dissemination date:

- When the union receives the items from the vendor;
- When the union distributes the items to its members or the public;
- When the union “authorizes” members to display the materials; or
- At the latest, when the items actually are displayed publicly.

The Local Union doesn’t have to make the same date choice each time it disseminates materials. For example, it can make one choice for disseminating a particular batch of t-shirts and another choice for a particular batch of bumper stickers. And, the union can change its dating method for the next batch of either.

Again, the Union can pay for these materials from its General Fund or any PAC account. But if it uses its General Fund, it may be taxed, as discussed in Section 8 above.

10. KEEPING PUBLIC COMMUNICATIONS INDEPENDENT OF CANDIDATES AND POLITICAL PARTIES IN ORDER TO AVOID MAKING IN-KIND CONTRIBUTIONS

If a union or its federal PAC (or even nonfederal PAC) “coordinates” certain public political communications with a federal candidate or a political party, instead of handling them independently from them, then the spending is treated as an “in-kind contribution” to that candidate or party. The rationale for this is that the spending was just as valuable to the candidate or party as if the union or PAC made a direct monetary contribution, so it should be counted the same way. And, of course, a union cannot contribute its general funds at all, and a federal PAC is strictly limited when it contributes.

However, *the coordinated-contribution rules apply only to certain kinds of media, messages and conduct.*

Covered Media

The coordination rules apply only to public communications via digital, print media, mail (500 similar pieces within 30 days), telephone (500 similar calls within 30 days), radio, television and outdoor advertising.

The rules *do not apply* to email, social media, websites and other Internet communications *unless* they are placed for a fee on *another* person’s website or platform. They also *do not* apply to canvassing scripts or canvassing literature.

Covered Message Content

Three kinds of public communications *content* are covered:

- **Express advocacy:** As described above, language that explicitly advocates the election or defeat of a clearly identified candidate. This is covered *at all times*.
- **Language that’s close to express advocacy:** This category is harder to define (it’s called the “functional equivalent of express advocacy”), and it covers other messages that can’t be reasonably interpreted to mean anything except an appeal to vote for or against a clearly identified candidate. This is also covered *at all times*.
- **Other candidate and political party references near regular and special elections:**
 - Any message that *refers* to a **Senate or House of Representatives candidate** in any other way *within 90 days before* that candidate’s primary (or caucus, convention or other nominating event), general, special, or runoff election. So, when the primary is 90 days or fewer before the general election, there is no break in coverage between the two elections. The final period during 2026 when this will apply begins on August 5 and ends on November 3.
 - Similarly, any message that refers to a **political party** in a particular state beginning 90 days before the state’s primary (or caucus, convention or other nominating event), general, special, or runoff election.
- **And, looking ahead to the 2028 elections:**
 - Any message that refers to a **presidential or vice presidential candidate** (other

than express advocacy or its “functional equivalent”) in a particular state beginning 120 days before the candidate’s primary, caucus or other preference election in the state and continuing through the November 7, 2028 general election. (Example: if the New Hampshire primary occurs on February 6, 2028, then this no-coordination period in New Hampshire will begin on October 9, 2027 and continue through November 7, 2028.

- Similarly, any message that refers to a **political party** in a particular state beginning 120 days before the state’s presidential primary, caucus or other preference election and continuing through November 7, 2028.

What Communications Are NOT Subject to the Coordinated-Contribution Rules

Here are examples of what is *not* in itself subject to the coordinated-contribution rules:

- Communications to the union’s restricted class
- A union’s website and social media outlets
- Emails;
- Canvassing;
- Communications that don’t refer to candidates or political parties;
- References to House and Senate candidates that *both* do not contain either express advocacy or closely similar language *and* occur *prior* to the 90-day period before an election
- References to presidential and vice-presidential candidates in a particular state that *both* do not contain either express advocacy or closely similar language *and* occur *prior* to the 120-day period before a presidential primary, caucus or other preference election
- References to political parties in a particular state that occur *prior* to the 90-day period for an election (2026) or before the 120-day period before the state’s presidential primary, caucus or other preference election (2028)
- Using *public* information about candidates and parties
- Responding to a candidate’s or party’s *public* appeal – not directed specifically to the union or PAC – for supportive communications

Covered Conduct

In order for a covered *public communication* in *covered media* above to be “coordinated,” certain *conduct* about it must occur, even if there’s no actual “agreement” with the candidate or party:

- The communication is created, produced or distributed at the *request or suggestion* of the candidate or party; *or*
- The union or PAC makes a suggestion about the creation, production or distribution of the communication, the candidate or party *agrees* to that suggestion, and the union or PAC acts on it; *or*
- The candidate or party is *materially involved* in the union’s or PAC’s decisions about *any aspect* of the communication, such as content, audience, media or timing; *or*

- The candidate or party provides *non-public information* about its campaign plans, projects, activities or needs that *materially influences* the union’s or PAC’s decisions about any aspect of the communication. This also applies where the information is delivered or used by any vendor or employee of the union or PAC who provided services to the candidate or party within the previous 120 days.

Adopting a “Firewall” to Separate a Local Union’s Independent and Coordinated Activities

If a Local Union both makes public communications about a federal candidate that can’t be coordinated and deals directly with that candidate or their campaign, then it should adopt a written internal “firewall” policy that explains how the “independent” officers and staff and the “coordinated” officers and staff will not influence each other’s activities in particular candidate races. All other union supporting staff – accounting, legal, compliance, maintenance, clerical, IT and the like – may support all of the politically active staff so long as they don’t undermine that separation. At the same time, independent and coordinated staff may continue to work together as usual on all other union business and activities.

11. FEDERAL CANDIDATE APPEARANCES AT UNION AND GENERAL PUBLIC EVENTS

A Union Can Sponsor Appearances Before a Union Audience

A Local Union may sponsor a federal candidate or political party official appearance *before its restricted class* – that is, where that group comprises at least 95% of the audience, excluding speakers and personnel who are operating and serving the event – and provide meeting space, staff, food and other logistical support for the event with union treasury funds. This could be a special event, at any location, or a regular union meeting. The union does *not* have to offer a similar appearance opportunity to competing federal candidates.

Union officials *may* endorse and otherwise promote the candidacy at the event, and they *may* solicit members to contribute directly to the candidate. But the union cannot collect contributions for the candidate at the event or distribute or even handle related materials such as envelopes and stamps. Instead, candidate or party staff, plus individual union members as unpaid volunteers, can do that at the event.

Appearances by candidates before a union’s restricted class *may be* (but do not have to be) open to all or part of the news media. So long as the media chooses whether to cover the event and uses its resources to do so, it’s still treated legally as a membership event, not a general public event.

All of the above rules also apply to the appearance of a candidate or party “surrogate” – that is, an individual who appears on behalf of the candidate or party.

A Federal PAC, But Not a Union, May Sponsor Candidate and Party Appearances Before a General Public Audience

A Local Union may not use union-treasury funds to sponsor the *public* appearance of a federal candidate or a political party official. That is treated as an in-kind contribution, and the union may not use treasury funds for any amount of contribution to a candidate or a party official (unless possibly the party official is appearing in a purely *state-party* capacity, consistent with the particular state law). In order to sponsor these appearances, a union must use a regular federal PAC, and any costs incurred would be counted against its contribution limits to the candidate or the party.

A Union May Sponsor Public Appearances by Officeholders in Their Official Capacities

However, a union *may* use treasury money for a candidate's public appearance *if* the candidate is an incumbent officeholder and appears in *that* capacity; neither the candidate nor any other speaker, including union officials, refers to that candidacy or the election; and the union does not do anything else at the event to promote the candidacy, such as with signage or leaflets to attendees to support the candidate's election.

Union Official's Appearance at a Candidate's Public Event

A union official may act in direct support of a federal candidate before a general public audience, without incurring a union treasury or PAC cost, *only on personal time* or under certain other limited circumstances.

A union *may not* use its treasury resources to sponsor or support the union official's public appearance with a candidate, because that would create an unlawful in-kind contribution. Only the union's federal PAC can pay those costs, up to the \$5,000 per-election contribution limit. These costs include the attributable portion of the union official's compensation, travel and associated direct expenses. The same rule applies to an official's public appearance at a political party event.

Alternatively, in order to avoid both union and PAC costs, a union official may endorse or otherwise promote the candidate in the official's *personal capacity* (with his or her union position mentioned for identification purposes only). This would take place during *either*:

- non-working hours
- paid or unpaid leave taken in accordance with the union's usual policies; or
- during working hours, *if* the time is made up by working additional hours within 30 days.

The last option may be impractical if, as is usual, the official has no fixed number of working hours. If this option is taken, it's important to document contemporaneously that the officer made up the working time, because it is susceptible to excess and error.

If there are expenses related to the official's appearance, either the official can pay them personally, and it's treated as volunteer activity and not as a contribution, or the union's federal PAC can pay, again subject to the \$5,000 per-election contribution limit.

If the union official's position is unpaid, then the same payment options apply to any out-of-

pocket expenses incurred in his or her public appearance with the candidate. And, the official should ensure that the appearance occurs during non-working time with respect to his regular job.

12. USING UNION RESOURCES TO SUPPORT CANDIDATES AND POLITICAL PARTIES

General Prohibition of In-Kind Contributions

As discussed earlier, a union cannot provide its facilities, equipment, staff working time and other resources to a federal candidate or a political party, because doing so is treated as an unlawful in-kind contribution.

Meeting and Advising Candidates and Parties

A Local Union's officers and staff may freely meet with and advise federal candidates and their staffs about their campaigns, influence their policy positions and commitments, and contact allied organizations about supporting the candidates. None of this is an in-kind contribution so long as it's done in the Local Union's interest and not as agents of the campaign or under a campaign's control.

Payment Instead by the Union's Federal PAC, or the Candidate or Party Itself

The union's federal PAC may pay for any of this, by reimbursing the union for the value of what's given to the candidate or party, and treating that as its own in-kind contribution subject to the contribution limits.

Or, the candidate and the party may pay the union. This should be subject to a simple written agreement. The union is acting in the capacity of a vendor here, and the candidate or party must pay the union for its use of facilities, etc. within 30 days. Special rules apply to union services in connection with candidate fundraising; see below.

Meeting Rooms

A Local Union may provide a meeting room to a candidate or a political party for a price less than fair market value or for free, *if* the union has an established written policy to do so for any civic or community organization at that discount or for free. But to take advantage of this, the union would have to make the same arrangement available to any candidate, political committee or civic or community group that requests similar access. Any such use by any group can still be conditioned on at least availability, security, and the group's payment for special out-of-pocket costs incurred by the union in allowing access to the space.

Membership Lists

With the exception of the AFL-CIO member-to-member program, Local Unions should *not* share member mailing lists with any other group.

If a candidate or a political party asks to access the Local Union's mailing list, the union can use treasury money to produce and mail its *own* communication (with brief quotes from the candidate's or party's materials) to its members about the candidate or party. Or, the Local Union could keep control of the list by using it to send campaign materials sent by the candidate or party. In that case, this is an in-kind contribution that a federal PAC must pay for, subject to the usual contribution limits. Alternatively, the candidate or the party can pay all costs for the union's mailing, so there would be no contribution.

Fundraising for Federal Candidates

Direct Solicitations: A union may use its general treasury to solicit and otherwise encourage its solicitable class to contribute directly to a federal candidate. Doing so is a form of membership communication; it's not a reportable independent expenditure. And, like other membership communications, it may be coordinated with the favored candidate. The solicitation should say: "Contributions to [name of candidate committee] are not deductible for federal income tax purposes." A union can make these solicitations at meetings, by mail, phone, e-mail, and any other means that is confined to its solicitable class.

Contribution Information: A union can inform its solicitable class of a campaign's mailing address and website address so they can contribute directly to the candidate. This communication is not an in-kind contribution. However, the union *cannot* handle the contributions itself, and it *cannot* distribute envelopes and stamps to be used to transmit those contributions.

Pledge Cards: A union may distribute pledge cards to its solicitable class, collect them and follow up with more specific guidance to pledgers about how to contribute to a federal candidate. The union can also provide pledge cards to the campaign for the campaign's own solicitations *if* the campaign pays the union for them as a fundraising list at fair market value.

Soliciting the General Public: A union can also use general treasury funds to solicit or otherwise encourage anyone *beyond* its membership group to contribute to a candidate. The union should follow the same guidelines as above, with one major exception: The solicitation activities will constitute an "*independent expenditure*" and for federal tax reasons this usually should be paid not by a union's General Fund but instead by a separate political fund. And, this public solicitation cannot be *coordinated* with the favored candidate, or it will be an in-kind contribution that only a federal PAC can pay for, up to the usual \$5,000 per-election limit.

Fundraising Events: A union *cannot* sponsor fundraising events, *even if confined to its solicitable class*, unless either the candidate campaign pays the costs or the union's federal PAC pays the costs and treats them as an in-kind contribution to the candidate.

No "Bundling": A union cannot facilitate contributions to the candidate by collecting ("bundling") membership group contributions and forwarding them to the campaign. If the union is involved in solicitation, union staff should not bundle contributions even in a "personal" capacity.

Staff and Other Resources: A union cannot commit staff and other resources to the campaign itself under the campaign’s direction for fundraising, unless either the campaign pays the union for these services *in advance* at fair market value, or the union’s federal PAC pays and treats them as an in-kind contribution to the candidate.

13. UNION STAFF AND MEMBER VOLUNTEER SUPPORT FOR CANDIDATES AND POLITICAL PARTIES

The value of services provided without compensation by a union member or union employee who *volunteers on personal time* – or, in some cases, for a minimal amount of working time -- for a federal candidate or a political party is *not* an in-kind contribution to that candidate or party. The volunteering must be on the employee’s own behalf, not as a union representative. While a union staff member who volunteers for candidates must do so in his or her individual capacity, a volunteer is free to wear T-shirts, baseball caps, and other items bearing the union’s logo.

It is *not* “volunteering” for a union to assign staff during *working* time to perform services directly for a candidate or party, even if the staffer requests the assignment: because the union is paying for the “volunteer” time, it’s counted as an unlawful in-kind contribution *unless* the time is made up within 30 days, with documentation, as discussed below.

Volunteering During Particular Periods of Time

Non-Working Time: Union members and staff may volunteer directly for a campaign and deal with the general public on the campaign’s behalf during their *non-working* time. This isn’t attributable to the union, even if the union recommends it.

Paid and Unpaid Leave Time: Union staff may take paid or unpaid leave in order to volunteer for a campaign, so long as the leave is “bona fide,” that is, the leave time is earned and otherwise complies with applicable personnel policies. In the case of unpaid leave, the union may *not* pay its share (as employer) of the cost of fringe benefits (such as health and life insurance and retirement); either the employee (not treated as a contribution) or a federal PAC (subject to its contribution limit) can do so. But the union may give service credit to employees for unpaid leave to work on a campaign, if the union normally gives such credit to employees on unpaid leave for other purposes.

Regular Working Time: A staffer may volunteer to work on a campaign during a regular work period only if the union and the staffer so arrange in advance and the staffer makes up the time within 30 days. This must be done very carefully, and with full documentation.

Connecting Union Volunteers With Campaigns

Generally, the union may not be identified with any of the volunteer activities performed by a staffer, who is acting instead in a personal capacity. However, the union may solicit information from a campaign about its volunteer needs – including the date, time and locations of volunteer campaign activity, and how to contact the campaign – and provide that information to the restricted class.

The union must be careful not to compel or coerce members and employees to volunteer on behalf of a campaign during their personal time. Also, a union may not create a sign-up list and send it to the campaign; the campaign must create its own lists of those who show up. And, the union may not provide volunteers with transportation to the campaign location, or food or supplies to use during the volunteer activity. All of this material support goes beyond member communications and is treated as an in-kind contribution, payable only by a federal PAC and subject to its contribution limit.

Union Official, Staff and Member Volunteer Use of Union Facilities and Equipment

“Occasional, Isolated or Incidental Use”: Officials, members and employees of a union may, subject to the rules and practices of the union, make “occasional, isolated, or incidental use” of the union’s facilities and equipment – including computers – for “*individual volunteer activity*” (so, *not* as part of the *union’s* political program) for a campaign, including fundraising activities on behalf of candidates. A person who uses union facilities or equipment under this exception must reimburse the union for any increase in union overhead or operating costs that results.

“[O]ccasional, isolated or incidental use” means:

- In the case of staff during working time, the use can’t prevent staff from completing their normal expected work that day
- In the case of non-staff members, the use can’t interfere with the union’s normal activities.

In either case, however, the activity should not exceed one hour per week or four hours per month, regardless of whether it’s undertaken during or after normal working hours. If more time is taken, then the individual should pay the union a reasonable rent-like charge for the facility or equipment use, which would be treated as the individual’s contribution to the candidate, subject to his or her per-election contribution limit. If the individual does not pay, then it’s treated as an unlawful in-kind contribution by the union.

Use of Union Computers: In the case of computer use by staff, if the individual uses that equipment for personal volunteer activity *longer* than the one-hour/four-hour periods mentioned above, either during or after normal working hours, that is still permissible and doesn’t trigger payment to the union if the employee completes the normal amount of ordinarily expected work; the use doesn’t increase the union’s overhead or operating costs; and, the union doesn’t “coerce” what the employee does in connection with that political activity.

Again, all of this personal volunteer activity must be distinguished from the *union itself* devoting its facilities, equipment, staff working time and other resources to a candidate or political party – that produces an unlawful in-kind contribution.

14. UNION WEBSITES, SOCIAL MEDIA AND E-MAIL

Union Treasury May Be Used For Express Advocacy, Which May be Coordinated

A union *may* use union treasury money to pay for the costs of expressly advocating the election or defeat of particular federal candidates on its publicly accessible website and other social media. And, these communications are *not* subject to coordination restrictions so long as they are not placed for a fee on another person's website. So, coordination here is *not* treated as an in-kind contribution to a candidate or political party, no matter whether the union or its federal PAC pays. For that reason, coordination is the best approach because it's essentially not regulated; there's no contribution, no independent expenditure and no special reporting.

May Be an Independent Expenditure

If the union does *not* coordinate its express advocacy with a candidate or political party, then it may be treated as an independent expenditure. But if the union's cost of posting the material is negligible then there is nothing to report.

Disclaimers

If the union pays and express advocacy is used on the union's website or social media, or in union emails to the public, then *no* disclaimer is required. But if a federal PAC pays, on its own website or its own social media, or for an email blast of over 500 substantially similar messages, regardless of content, then the usual print disclaimer is required.

Links

A union or a federal PAC may also pay for links between its union-paid and federal PAC-paid web pages. Also, any page may link to the website of a federal candidate or political party. None of this activity is treated as a contribution or an independent expenditure.

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