



Political Activity: Dos and Don'ts For Charitable Organizations

Written by The Professional Association of Canadian Theatres
and adapted by the BC Alliance for Arts+Culture

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Disclaimer: The information in this note is sourced from the website of the Canada Revenue Agency. It is not intended to be a replacement for CRA resources, nor provide legal advice. Readers are referred to: <http://www.cra-arc.gc.ca/chrtsgvng/chrts/plcy/cps/cps-022-eng.html#N1022F> for policy advice on the political activities of charities.

Advocacy and Public Awareness

Advocacy or public awareness efforts “*aim to give useful knowledge to the public to enable them to make decisions about the work a charity does or an issue related to that work.*” For instance, an organization may make a newsletter, press release, donation brochure and publications outlining the benefit and impact of its work, available to the public, public officials and elected representatives.

This is “*presumed to be ... a **charitable activity** as long as the activity is connected and subordinate to the charity’s purpose [and] ... the activity should be based on a position that is well-reasoned.*”

Political Activity

A charity that devotes **substantially all (considered by the Canada Revenue Agency to be more than 90%¹)** of its resources to charitable activities may carry on political activities within the allowable limits. Specifically, charities, including theatres operating as registered charities, may:

- “**explicitly communicate a call to political action**” to retain, oppose or change any law, policy or action of any level of government;
- “**explicitly communicate to the public** that the law, policy, or decision of any level of government in Canada or a foreign country should be retained, opposed, or changed.

*Examples: **As the Chair of your Board**, your Chair may communicate to your audience and community to encourage them to ask government and all elected representatives to implement the proposed Charitable Stretch Tax Credit. **As the organization’s Executive Director**, your ED may call on the audience to urge governments to increase funding for arts education so all students may see a production or exhibit for free each year.*

Charities must report political activities on their T3010, Registered Charity Information Return. Careful and consistent record keeping is required year over year. Details on how to measure and report political activity are provided on the CRA website, referenced in additional resources.

¹ <http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cps/cps-022-eng.html> - N1039E

A charity may make representations (invited or not) to elected representatives or public officials that are:

- connected to the charity's charitable purposes (**connected** means related to and supporting a charitable purpose, and a reasonable way to achieve that purpose);
- subordinate to the charity's charitable purposes (**subordinate** means subservient to a charity's charitable purpose, or a minor focus of the charity);

These activities are considered charitable, and are not considered political.

*Example: **Acting on your organization's behalf, members of your board** may meet with your MP to discuss and propose a solution to a specific facilities problem facing your organization. Acting on your organization's behalf, your GM may write a letter outlining a specific issue and asking for advice and guidance.*

Partisan, Prohibited Activity

"A partisan political activity is any activity that provides direct or indirect support or opposition to any political party at any time, whether during an election period or not, or to a candidate for public office."

Charitable organizations, including organizations operating as charities, may not:

- **Publicly endorse a candidate** either in person or through communications vehicles like Twitter or Facebook;
- **Allow a candidate or political party to use a charity's equipment, facilities, volunteer time, or other resources;**
- **Give money or non-cash gifts to a candidate or political party**, either directly or indirectly.

Additional resources:

Canada Revenue Agency: Policy statement on political activities

http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cps/cps-022-eng.html#P179_17736

Imagine Canada, Sector Source

<http://sectorsource.ca/managing-organization/activities/political-activities>

Dos and Don'ts For Your Organization

Dos	Don'ts
Meet with your MP, MPP/MLA and municipal councillor to share your stories, impact and contribution	Support or oppose any specific candidates or political parties
Call on your audiences, members and public to support policies and programs that will help your organization meet its aims and objectives	Use your organization's resources to buy a ticket to a political fundraiser
Support sector-wide initiatives by championing them with your MP and MPP/MLA	Use your social media properties to indicate support or opposition for specific candidates
Make MPs, MPPs/MLAs and Councillors welcome at your events, including opening nights, etc.	Give tickets or contribute prizes for partisan promotional purposes
Post on Facebook about an upcoming debate at the Chamber of Commerce, encouraging people to submit an arts-related question	Use your organization's resources or volunteers to support or oppose specific candidates
Engage with the Canadian Arts Coalition and support their non-partisan messages through meetings with elected officials or candidates, letter writing campaigns, and social media messages	Use your organization's resources or volunteers to support or oppose specific candidates
Encourage your staff to vote (and indeed give them information about the logistics on where to vote and what they need to bring to the voting station)	

The above information was gathered and composed by [PACT](#) in their “[Political activity: What can, and can't, charitable theatres do?](#)” fact sheet. It has been adapted by the BC Alliance for Arts + Culture to include the perspective of the general arts sector. Please note that this is not the final legal word. If you have questions, please consult the [Canada Revenue Agency website](#) and [Imagine Canada](#).