

## Charities Directorate Political Activities Education and Information Plan

**Issue:** On March 29, 2012, the Minister of Finance presented the 2012 federal budget. There were several proposed measures related to reporting, compliance and transparency, for political activities carried on by registered charities. The new measures came into effect on June 29, 2012, when the legislation received Royal Assent.

Registered charities are permitted to take part in a limited amount of political activities if they are non-partisan and connected and subordinate to the organization's purpose. In introducing the changes in Budget 2012, the Government confirmed its support for the existing rules but also took steps to:

- Ensure that all funding intended for political activities is reported in a charity's annual information return; and
- Increase transparency by requiring more information about political activities, including the extent to which funding from foreign sources is used to carry on political activities.

**Objectives:** to provide information about the requirements related to political activities for registered charities

**Audience:** Registered charities, umbrella organizations, head bodies, professional associations, and Web site users.

**Key Messaging:**

- The Government recognizes that charities make a valuable contribution to the development of public policy in Canada and accordingly, the *Income Tax Act* (ITA) continues to allow charities to engage in a limited amount of political activities.
- The Government also recognizes that charities provide a valuable contribution to our communities and encourages Canadians to donate generously.
- As the federal regulator of charities, the Canada Revenue Agency has an obligation to ensure that registered charities operate in compliance with the ITA.
- The measures announced in Budget 2012 will provide more guidance to charities to ensure they are operating within the law and more transparency for Canadians who donate so generously.

**Strategic Partnerships:**

The Charities Directorate will continue to partner with intermediaries such as umbrella organizations, head bodies and allied professional associations to reach the charitable sector and to provide feedback on behalf of the sector both at the development and the delivery stage of our education and information activities/products.

We will engage other federal departments/agencies and provincial governments as well.

**Roles and Responsibilities:**Charities Directorate:

- Developing education, communication and engagement activities and products related to political activities.

Public Affairs Branch:

- Working in partnership with the Charities Directorate to develop messages; and
- Ensuring that language requirements are met.

### Charities Directorate Political Activities Education and Information Plan

Activity/ Product Roll out Date	Activity/ Product	Description	Target Audience	Objective	Lead	Stakeholders	Status
Q3 – 2012-13	Revised Charities Information Session Presentation	Update the Charities information session presentation with a slide on Budget 2012.	All Registered Charities	Raise awareness and provide information on the rules governing for PA	CISD		Completed
Q4 – 2012-13	PA Information Package	<p>An information package that will provide education products for use by the targeted audience at conferences, seminars and workshops. It will include the following:</p> <ul style="list-style-type: none"> <li>• Presentation with speaker's notes;</li> <li>• Fact Sheets;</li> <li>• Qs &amp; As; and</li> <li>• Checklist - TBD.</li> </ul>	<p>Registered Charities</p> <p>Umbrella organisations / Head Bodies / Professional Associations</p> <p>Media</p> <p>Parliamentarians</p>	<p>To build on and broaden our reach and the effectiveness of our education and communication activities</p> <p>Take advantage of the forums that intermediaries and the media have to inform and educate the sector</p>	<p>PPLD – Presentation, Facts Sheets and Qs/As</p> <p>CISD – Checklist</p>	<ul style="list-style-type: none"> <li>• Allied Professionals</li> <li>• Lawyers</li> <li>• Accountants</li> <li>• Consultants</li> <li>• PAB</li> </ul>	
Q4 – 2012-13	Registration Package	The RC297, <i>Important Information for Your Charity</i> that	Newly Registered Charities	Newly registered charities will be aware of the rules	CISD/ADM		

Activity/ Product Roll out Date	Activity/ Product	Description	Target Audience	Objective	Lead	Stakeholders	Status
		is inserted with all registration letters will include a paragraph detailing PA messaging with a Web link to the related guidance and information package.		governing PA			
Q4 – 2012-13	T3010-2 - <i>Registered Charity Information Return</i> Mail-out	Starting in January 2013, a “What’s New” will be included on the cover page (RC244). It will include both PA and other changes to the T3010 and related forms. It will be the exact wording from the Guide T4033-2, Completing the <i>Registered Charity Information Return</i> .	All Registered Charities	Raise awareness of the key elements in the rules governing PA	CISD	PAB	
Q1 – 2013-14	Mail-out	A postcard or pamphlet that illustrates the different categories of activities (prohibited, political, charitable) and the key PA messages.	All Registered Charities	Provide general information on the rules governing PA to every registered charity in Canada, including those who do not rely on the internet	CISD	PAB	
Q1 – 2013-14	Webinar	A one hour interactive webinar based on the presentation/speakers notes in the PA Information Package.	All Registered Charities  Umbrella organisations / Head Bodies / Professional Associations	Provide information on the rules governing for PA	CISD	PAB	

Activity/ Product Roll out Date	Activity/ Product	Description	Target Audience	Objective	Lead	Stakeholders	Status
Q1 – 2013-14	Webcast	Convert the webinar to a webcast and upload on the Web site (including YouTube)	All Registered Charities  Umbrella organisations/Head Bodies/Professional Associations	Provide information on the rules governing for PA	CISD	PAB	
Q3 – 2013-2014	Video	A series of 2 to 3 minute videos which will outline the rules governing PA.	All Registered Charities  Umbrella organisations / Head Bodies / Professional Associations  Public	Utilize social media to raise awareness of the rules governing PA.	CISD	PAB	
Ongoing	Conferences	Where appropriate, representatives of the Charities Directorate will do presentations at various conferences or will provide the PA information package.  See Annex 1 for the list of conferences.	All Registered Charities  Umbrella organisations/ Head Bodies / Professional Association	Raise awareness and provide detailed information on the requirements for PA	TBD	Intermediaries	

Ongoing	Newsletter	Use the <i>Charities Connection</i> newsletter to promote the release of new communications and education activities/products	All Registered Charities	Raise awareness about Budget 2012 PA changes and available communications and education activities/products	CISD		
Ongoing	Web site/ publications	Update the Web site and all publications for related PA communications and education products/activities.	All Registered Charities	Raise awareness about Budget 2012 PA changes and available communications and education activities/products	CISD	PAB	
TBD	Targeted PA Follow-up	TBD	Registered Charities who received a reminder letter from Compliance Division	Provide information on the rules governing for PA	TBD		

### List of Conferences

- Philanthropic Foundations of Canada (Vancouver) – October 3, 2012
- Church & Charity Law Seminar (Toronto) – Carters - November 15, 2012
- Canadian Charity Law Institute (Toronto) – Mark Blumberg – November 28, 2012
- Canadian Council on Refugees (Toronto) – November 29, 2012
- Church & Charity Law Seminar (Ottawa) – February 2013
- Canadian Association of Gift Planners (Gatineau) – April 18, 2013
- Vitalize 2013 (Edmonton) - June 13-15, 2013