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Federal and California Political Donation Limitations and Reporting Requirements

Americans are now making political contributions for the 2022 midterm elections. Many activities that support or oppose candidates for federal, state, and local offices are subject to federal and state campaign finance laws. The laws generally limit the sources and amounts of funds used to finance elections. The following are guidelines to avoid incurring federal and California penalties.

Federal Political Contribution Limits for 2022

Federal contribution limits vary based on the type of donor and recipient. Some limits are based on the election cycle, while others are on an annual basis.

Individual donors are not required to file campaign reports for federal political contributions.

DONORS	RECIPIENTS				
	Candidate Committee	PAC (SSF and Nonconnected)	State/District/Local Party Committee	National Party Committee	Additional National Party Committee Accounts
Individual	\$2,900 per election	\$5,000 per year	\$10,000 per year (combined)	\$36,500 per year	\$109,500 per account, per year
Candidate Committee	\$2,000 per election	\$5,000 per year	Unlimited Transfers	Unlimited Transfers	—
Political Action Committee (PAC) Multicandidate	\$5,000 per election	\$5,000 per year	\$5,000 per year (combined)	\$15,000 per year	\$45,000 per account, per year
PAC Non-multicandidate	\$2,900 per election	\$5,000 per year	\$10,000 per year (combined)	\$36,500 per year	\$109,500 per account, per year
State/District/Local Party Committee	\$5,000 per election (combined)	\$5,000 per year (combined)	Unlimited Transfers		—
National Party Committee	\$5,000 per election	\$5,000 per year			

California Major Donor Reporting

Major donors to California political campaigns are required to report the contributions to the California Secretary of State. For California reporting purposes, a “major donor” is a person who donates \$10,000 or more to political campaigns, with “person” defined as including any of the following:

- Individual
- Corporation
- Organization
- Partnership

The \$10,000 threshold applies to any of the following types of contributions made in a single calendar year:

- California state and/or local candidates
- Ballot measures
- PACs
- Political parties (“state account”)

Note that federal campaign contributions to candidates or national parties are not included in the \$10,000 threshold.

California Political Contribution Filing Requirements for 2022

Reporting requirements for California political contributions vary based on the year. The reporting due date is dependent on when the donor makes the contribution; there are penalties if the state forms are not filed on time.

For even-numbered years, major donors are required to file a report one or two times during the year. If all their contributions are in one city, they may need to file more frequently.

In odd-numbered years, major donors may need to file up to four times throughout the year, and potentially more if their contributions are in one city.

Remember to include all of the following contributions:

- Those made with a credit card
- In-kind and non-monetary contributions
- Dues payments allocated to a California Political Action Committee (PAC)

In-kind contributions include hosting events or fundraisers or allowing candidates to use personal or corporate resources, such as private planes, company office space, or staff time. Discounts on company goods and services also count as in-kind contributions that must be reported by major donors.

Contributions from affiliated individuals and business entities might need to be disclosed in the same major donor report.

Be aware that some local jurisdictions have their own contribution limits.

Late Contribution Reports

A “Late Contribution” report must be filed by major donors within 24 hours of making contributions totaling \$1,000 or more in either of the following scenarios:

- During the 90 days preceding, or on the date of, an election to support or oppose a candidate or ballot measure on that ballot
- To a state or county political party during the 90 days prior to a state election or a special election anywhere in the state

The Late Contribution report is considered the first major donor filing if the donor reaches the \$10,000 threshold during the 90-day time period.

Penalties for Late or Missed Filings in California

Late filing penalties are imposed by California’s Secretary of State at a rate of \$10 to \$20 per day for both required paper and electronic versions. The penalties are only waived under unusual circumstances.

Additionally, the Fair Political Practices Commission may also fine late filers in the greater amount of the following:

- Up to \$5,000 per violation
- The amount not reported

Questions?

See the California Secretary of State’s page about [Campaign Forms and Instructions](#) for more information, or [contact your Seiler advisor](#) at 888.454.4646 with any questions or concerns.

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