

Nonprofit Requirements for California Ballot Measures

START HERE 

Note: This flowchart references specific sections of our [California Finance and Ballot Measure Guide](#), with their respective page numbers in parentheses below.

Did your nonprofit solicit or receive \$2k or more of **earmarked funds** (p. 57) in a calendar year to support or oppose a ballot measure?

NO

YES

Did your org. spend money (incl. paid staff time) or give an **in-kind contribution** (p. 3) to support or oppose a ballot measure?

You may qualify as a **Recipient Committee**. Reporting and disclosure requirements [found here \(p.18\)](#).

YES

NO

Is it **exempt** from reporting?

No need to report at this time!

NO

YES

Did you spend more than \$50,000 in **donor funds** (p. 5) over 12 months or more than \$100,000 in 4 consecutive calendar years to support or oppose ballot measures?

You may qualify as a **MPO** (p. 5) calendar year recipient committee, and have unique reporting and disclosure requirements [found here \(p.18\)](#).

YES

NO

Did you **coordinate** (p. 7) with a ballot measure committee?

Did you spend \$10,000 or more per calendar year to give to a ballot measure committee?

YES

NO

NO

YES

Is it within 60 days prior to an election?

Report your reportable staff time and other expenses to the ballot measure committee!

NO

YES

Did the communication say "vote for," "elect," "cast your ballot," or "defeat" in reference to a clearly identified ballot measure?

You may qualify as a **Major Donor Committee**, and have unique reporting and disclosure requirements [found here \(p.18\)](#).

YES

Continue to keep track of your communications and expenditures that support or oppose ballot measures in case you hit this threshold.

NO

Did you spend \$1,000 or more per calendar year on the communication?

Does the communication refer to a clearly identified ballot measure, and when taken as a whole, unambiguously urges a particular result in an election?¹

NO

NO

YES

You may qualify as an **independent expenditure committee** and have unique reporting and disclosure requirements [found here \(p.18\)](#).

YES

¹The message must not be susceptible to any reasonable interpretation other than as an appeal to vote for or against a specific candidate or ballot measure.