

Guidelines for Charitable Payroll Deduction Campaign

Introduction

The purpose of the Charitable Payroll Deduction Campaign is to maintain a nonpublic forum through which employees may make charitable donations in the form of payroll deductions that imposes minimal administrative and financial burdens on the school district and that avoids disruption in the workplace. It is also the purpose of the policy and the regulation to avoid the reality and appearance that school district resources are being used to aid fund raising for groups that are substantially involved in political activity or advocacy of public policy, or lobbying.

Cedar Rapids Community School District Foundation

The Cedar Rapids Community School District Foundation shall be eligible for participation in the Charitable Payroll Deduction Campaign and shall not be subject to the guidelines for Voluntary Charitable Federations.

Voluntary Charitable Federation

Voluntary charitable federations are umbrella agencies, comprised of ten (10) or more charitable member organizations, whose primary mission is to conduct a consolidated effort to secure donations and funds for distribution to its member organizations, all of which must qualify for tax exempt status described in Section 501(a) and Section 501(c)(3) of the Internal Revenue Code.

Maximum Federation Participation

To minimize the administrative burden on the school district and to avoid undue workplace confusion, participation in the Charitable Payroll Deduction Campaign is limited to a maximum of two (2) participating federations. Once a federation has been approved as a qualifying participant, that federation may continue its participation until such time as it is terminated in accordance with these administrative regulations. Qualified federations will be approved for participation on a first come, first served basis.

Solicitation

The solicitation period shall fall within the period of September 1 through December 30. The length of the campaign is intended to be no more than eight weeks, although the solicitation period may be extended upon approval of the Superintendent, the Executive Director of Human Resources, or another designee of the Superintendent.

Federation Participation

A. Charitable Campaign Eligibility Requirements

Any voluntary charitable federation may be considered for participation in the Charitable Payroll Deduction Campaign if it meets all of the following requirements:

1. Be a non-profit, tax exempt organization described in Section 501(a) and Section 501(c)(3) of the Internal Revenue Code;
2. Require that all of its member organizations be a non-profit tax exempt organization described in Section 501(a) and Section 501(c)(3) of the Internal Revenue Code.
3. Shall not have a primary mission of seeking to influence the outcome of elections or the determination of public policy through political activity or advocacy, lobbying or litigation.
4. Make available to the general public and school district an annual financial report which is prepared by an independent certified public accountant;
5. Provide an annual report to the general public detailing the activities of the federation;
6. Operate in accordance with district policies regarding non-discrimination in both employment and distribution of funds;

7. Submit written designation forms indicating that one hundred school district employees request participation of the federation in the Charitable Payroll Deduction Campaign. However, any federation approved prior to the adoption of this revised Administrative Regulation shall not be required to comply with this requirement as long as all other requirements are met for that federation;
8. Maintain a minimum participation of fifty school district employees that have actually contributed to the federation through the Charitable Payroll Deduction Campaign;
9. File complete applications with all of the required information and documentation by the 15th day of July preceding the solicitation period which shall be between September 1 through December 30 as determined by the Superintendent, the Executive Director of Human Resources, or another designee of the Superintendent;

B. Applying for Participation

Any voluntary charitable federation eligible to participate in the school district's Charitable Payroll Deduction Campaign must contact the Superintendent, the Executive Director of Human Resources, or another designee of the Superintendent to obtain an application for participation. The applying federation must provide the following information:

1. Verification that the federation and all of its member organizations qualify for tax exempt status described in Section 501(a) and Section 501(c)(3) of the Internal Revenue Code;
2. A statement regarding the extent to which the federation and its member organizations spend their resources attempting to influence the outcome of elections or the determination of public policy through political activity or advocacy, lobbying, or litigation;
3. A description of the purposes, goals and functions of the federation and its member organizations including a description of the programs or services supported by those member organizations;
4. A statement of the percentage of donations that go to administrative and overhead costs.
5. It's most recent annual financial report prepared by a certified public accountant.
6. A statement of its policy as to non-discrimination.

Based on the information provided, the Superintendent, the Executive Director of Human Resources, or another designee of the Superintendent shall make a determination in a timely manner whether the applying federation meets the objectives and criteria set forth in the Charitable Payroll Deduction Campaign.

C. Termination of Federation Participation

Once approved for participation, any federation may be subsequently disqualified from participation in the annual campaign by the Superintendent, the Executive Director of Human Resources, or by another designee of the Superintendent for any of the following reasons:

1. Failure to maintain a minimum participation of fifty school district employees:
2. Failure to comply with the other terms and conditions of these policies and eligibility requirements;
or
3. Filing an application to participation in a campaign which contains false or misleading information.

Should the Superintendent, the Executive Director of Human Resources, or another designee of the Superintendent disqualify any federation, the Superintendent/designee shall promptly send notice thereof to the disqualified federation stating the reason for disqualification.

D. Request for Reconsideration

A federation which has been denied admission or whose participation in the campaign has been terminated will be allowed ten (10) calendar days following the date of the mailing of the notice of denial or termination to file a written request for reconsideration with the Superintendent, the Executive Director of Human Resources, or another designee of the Superintendent. The Superintendent, the Executive Director of Human Resources, or another designee of the Superintendent shall notify such federation of the final decision within ten (10) calendar days following the receipt of the request. The Superintendent/designee's decision shall be considered final.

E. Work Site Solicitation

No federation shall solicit support or contributions from district employees at any district work site unless given prior expressed written permission from the Superintendent, the Executive Director of Human Resources, or another designee of the Superintendent. Work site solicitations for support or contributions should be limited to appropriate flyers through employee mailboxes unless other methods are approved by the Superintendent, the Executive Director of Human Resources, or another designee of the Superintendent.

Employee Participation

A. Pledge Authorization Forms

The Superintendent, the Executive Director of Human Resources, or another designee of the Superintendent will distribute or arrange for distribution of annual pledge authorization forms to all employees. Annual authorization forms will be required from all participating employees. Each such participating employee's authorization form shall be delivered to the payroll department to substantiate payroll deduction. However, the District is not liable for any failure to withhold.

B. Termination of Payroll Deduction

Any employee wishing to terminate his or her payroll deductions shall be required to give thirty (30) days prior notice in writing to the Manager of Payroll. Upon receipt of such notice, the district shall terminate further payroll deductions from such employee's compensation without prior notice to or the consent of any affected federation. The school district shall have no responsibility to enforce, or liability for failing to enforce, the pledge of any participating employee to a federation. The District will have no further responsibility for departing employees.

Employee Solicitations

Employee solicitations are to be conducted using only methods that encourage voluntary giving. Activities that do not allow free choice or the appearance of voluntary participation and free choice are prohibited. This should not restrict the need for an effective, well organized education program among employees. All employees will be given the necessary information to make an informed decision. Individual employee contribution records are confidential records.

Contributions to Disqualified Agencies or Federations

Any federation disqualified from further participation in the campaign shall have any further payment of contributions to it terminated by the district.

APPLICATION FOR PARTICIPATION IN
THE CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT
CHARITABLE PAYROLL DEDUCTION CAMPAIGN

FEDERATION NAME: _____

ADDRESS: _____

PHONE NUMBER: () _____

NAME(S) OF CONTACT PERSON(S): _____

Provide answers and information as requested in the space provided. If additional space is needed, attach the necessary pages to this Application with reference to the specific question being addressed on each additional sheet. Attach supplemental documentation as requested. Answers, requested information, and requested documentation must be given for each individual member organization. Incomplete Applications will be rejected without further consideration.

1. Does the federation qualify for tax exempt status described in Section 501(a) and Section 501(c)(3) of the Internal Revenue Code? If yes, please attach documentation verifying status.
2. Do the member organizations qualify for tax exempt status described in Section 501(a) and Section 501(c)(3) of the Internal Revenue Code? If yes, please attach documentation verifying status.
3. Does the federation provide to the general public an annual report which is prepared by an independent certified public accountant?
4. Give the percentage of donations that go to the federation's administrative and overhead costs. Documentation, such as an annual report, shall be included in support of this statement.
5. Describe in detail the purposes, goals, and functions of the federation and member organizations. This detailed statement should include a description of the services, if any, provided by the agency and its member organizations.
6. Does the agency spend any of its resources attempting to influence the outcome of elections or the determination of public policy through political activity or advocacy, lobbying, or litigation? If yes, describe in detail the nature and purpose of such activity and state the percentage of the agency's resources that go towards such activity.
7. Attach documentation or written designation forms for those District employees who are requesting/supporting the federation's participation.

Approved: 03-12-07
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