SMALL CHANGE FUND
Bring your change here.

Partisan Activity Guide

As a charity, Small Change Fund (SCF) must be non-partisan. This means any project of SCF must also be non-partisan with respect to all communications, particularly if these communications are paid for by SCF.

What Does Partisan Mean?
The Income Tax Act prohibits a charity from devoting any part of its resources to the direct or indirect support of, or opposition to, any political party or candidate for public office.

Partisan activity is any activity that supports or opposes a political party or candidate.

What Does this Mean for SCF and its Project Partners?
This means SCF and its Project Partners cannot publicize any statements or actions, or permit any statements or actions, that constitute the direct or indirect support of, or opposition to, a particular political party, office holder or candidate for public office, including, without limitation, municipally, provincially, federally or in any territory of Canada.

While activities of SCF and its Project Partners may support or oppose a law, policy, or decision of a government or the opposition, none of the activities or any part of the Project, may refer to or otherwise identify, or permit the reference to or identification of, political parties or individual candidates for, or individual holders of, any public office, including municipally, provincially, federally or in any territory of Canada.

This requirement is particularly important to remember during an election period, when charities may want to express their views on the policy issues that matter to their supporters.

What Activities/Communications Does This Apply to?
External messaging and communications paid for by SCF. This includes, for example, social media posts, website materials, print publications, signs, speeches, email newsletters, etc.

Partisan content in internal documentation such as meeting minutes, project activity reports, or any internal document on the charities record, is considered indirect support for or opposition to a candidate or political party.

Direct Support or Opposition
This means the following:

- External messaging that communicates support or opposition for a political party or candidate

Examples of direct support or opposition include:

- Endorsing a candidate over social media
- Telling people in person or on a website not to vote for a political party
- Making a donation to a political party or a candidate's election campaign using SCF funds
- Buying tickets to a political party's fundraiser using SCF funds
- Sending volunteers, paid staff, or board members to accompany a candidate in a door-to-door election campaign, as representatives of the charity
- Inviting only one candidate in an election to speak at events, without giving all candidates an equal opportunity to present their views and answer questions
- Allowing or assigning paid staff or volunteers to work for a candidate's election campaign, rather than carrying on work for the charity

Indirect Support or Opposition

This means the following:

- Internal messaging that explicitly reveals carrying on an activity to support or oppose a political party or candidate

Examples of indirect support or opposition include:

- The internal minutes of a meeting of the directors record their explicit decision to oppose a candidate in an election whose views on a policy issue differ
- Assigning some staff members to work for a non-profit organization that it regularly collaborates with, on the understanding the staff members' salaried time will be used to support the election campaign of a candidate who is seeking to address the same social issue as the charity
- Internal planning documents explicitly confirm that it will oppose a political party that takes a different view on a certain policy issue, by holding a public demonstration in front of the building where the party is gathering for its annual convention
- Developing an internal strategic report that explicitly states the charity will support a political party through its political activities, by publishing research materials that will offer evidence and arguments in favour of the party's position on an issue, without ever referring to the political party in its public materials

The CRA does not consider a charity to support or oppose a political party or candidate if it merely receives a gift from a party or candidate, or is promoted by a party or candidate. For example, if a political party, candidate, or elected representative donates to a charity, or compliments the charity on social media, the CRA would not consider the charity to support or oppose that political party or candidate on this factor alone.

Summary

In summary, **focus on the policy issue, and not on either individual members of the government (premier, ministers) or individual members of any political caucus,** otherwise, you may be at risk of having the campaign characterized as direct or indirect support or opposition to a political party, which is prohibited under the Act.

DO	DO NOT
● Do support or oppose a **law, policy, or decision** of government that a political party or candidate also supports or opposes (**but do not refer to a political party or candidate**) ● Do give all candidates an equal opportunity to present their views and answer questions and present the information in a neutral fashion, so that no political party or candidate's policy position or response is singled out, favourably or unfavourably	● **Do not refer to, endorse, or disparage any candidate or political party in external communications** ● Do not present select candidates' views in external communications ● Do not present candidates' views in a biased fashion, so that the political party or candidate's policy position or response is singled out, favourably or unfavourably

Feel free to explore the CRA website to learn more by following this link:
https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/public-policy-dialogue-development-activities.html