

SURVEY ON THE RULES GOVERNING `POLITICAL ACTIVITIES` FOR REGISTERED CHARITIES

INTRODUCTION

PLEASE NOTE, THAT WHILE MOST OF THE QUESTIONS IN HERE ARE FOR REGISTERED CHARITIES, THERE ARE SOME SPECIFIC TO NOT-FOR-PROFITS.

The Canada Revenue Agency (CRA) recently [launched a national consultation](#) by registered charities, inviting charities and the public to provide feedback and comments in order to clarify these rules. The consultation process will also include in-person meetings in major cities across the country starting in late November ([click here for more info on the consultations](#)).

The Canadian Council for International Co-operation (CCIC) and the Inter Council Network (ICN) are planning to make written submissions to the process, as are some individual provincial and regional councils. We also plan to participate and support our members' participation in the in-person meetings with CRA.

Accordingly, we have designed a joint survey to collect information from our combined memberships to inform the process. Your input is essential to inform our contributions to the consultation. The data collected will also prepare the ground for the more comprehensive modernization process that the Government has committed to undertake of the charities regulatory and legal framework.

Our collective work on the CRA file could determine what regulatory regime we will work within for the coming half a century. Please take the time to complete this survey **by Wednesday November 2**. We estimate that you will be able to complete the survey in about 15-30 minutes, depending on the nature of your organization.

The survey has been designed for *both charities that report political activities to CRA and charities or not-for-profits that do not*. You will be prompted to respond to specific questions in the survey depending on how you identify your organization.

CONFIDENTIALITY

Individual surveys and their results **WILL BE TREATED AS CONFIDENTIAL** by CCIC and the ICN. We understand that CRA and political activity-related information is very sensitive for many organizations. Identifying information will thus be kept confidential by CCIC and the ICN

– the sole parties that are privy to that information. While we will share and use the aggregate results and general trends in our respective CRA submissions, any data shared publicly will not identify individual organizations. All comments, inputs, or reflections will be treated anonymously.

CCIC and ICN are collaborating with Prof. John Cameron, from Dalhousie University, on the design of the survey and analysis of the data. He may also use the aggregated data in future research, however he, or other researchers, will not have access to the identifying information you provide us.

Thank you for taking the time to feed into this very important consultation for our sector!

ORGANIZATIONAL INFORMATION

Please provide us with the following information, which will be kept confidential by CCIC and ICN:

Organization:

Name of person filling in the survey:

Title:

E-mail:

Telephone number:

- Which council(s) does your organization belong to? (choose all that are relevant)
 - [CCIC, ACGC, ACIC, AQOCI, BCCIC, MCIC, NCGC, OCIC, SCIC, None]
- Where is your head office located?
 - [Drop-down menu: Yukon, NWT, Nunavut, BC, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia, PEI, Newfoundland and Labrador]
- Which of the following categories best describes the size of your organization?
 - [Drop-down menu: 1) Small (Budget of below \$500,000); 2) Medium (Budget of \$500,001 to \$2 million); 3) Large (Budget of more than \$2 million)]
- Do you represent a registered charity? [Y / N]
- If you are not a registered charity, are you registered as a Not-for-profit Corporation? [Y / N]

- { If yes } Are you registered federally or provincially? And if provincially, indicate what province [text box]
- { If no } Indicate what type of organization you represent, e.g. an unincorporated organization or a trust [text box]

CRA AUDITS

- Has your organization been audited by the CRA since 2010? [Yes / No]
- *If yes*, how many times has your organization been audited by CRA since 2010? (drop down, 1, 2, more)
- *If yes*, do you have an audit with CRA still underway? [Yes / No]
- *If yes*, please provide a summary of where the process of your on-going audit is at [text box]
- *If your organization has been audited by the CRA since 2010*, did the auditors investigate your organizations' 'political activities'? [Yes / No / Unsure]
- *If your organization has been audited by the CRA since 2010*, did the auditors investigate issues related to the 'direction and control' of partner organizations overseas or domestically? [Yes / No / Unsure]

CARRYING OUT POLITICAL ACTIVITIES

- Do you think that the staff and Board of Directors of your organization have a solid understanding of the CRA rules on 'political activities' by registered charities? [Yes/No]
- Rate your organization's staff and Board of Directors' level of understanding of the rules on 'political activities':
- [5 = Very strong understanding. 1 = very weak understanding]
 - STAFF: 1 / 2 / 3 / 4 / 5
 - BOARD: 1 / 2 / 3 / 4 / 5

- {If answered ‘No’ to question 11} Which of the following categories best explains why the staff and Board of Directors do not have a solid understanding of the CRA rules on ‘political activities’?
- [Drop-down menu]:
 - Our organization does not engage in CRA-defined ‘political activities’, so the rules are not relevant
 - Staff and Board Members require additional training to better understand CRA definitions of ‘political activity’
 - CRA guidelines and educational materials on ‘political activity’ are confusing
 - Examples provided in CRA educational materials are too simplistic and do not reflect the challenges or realities of international-focused organizations
 - Our organization was not aware that there were rules on ‘political activities’
 - Our organization does not have enough resources to adequately review and understand CRA rules on ‘political activities’
 - Other (explain)
- Please indicate the frequency with which your organization engages in the following activities to influence public policy in Canada:

	A few times / week	A few times / month	A few times / year	Irregular	Never
Distribute information to government representatives / officials					
Respond to information request from government representatives / officials					
Make written or oral submissions to government bodies					
Conduct or disseminate research (without any call to public action)					
Host all-candidates meetings during an election campaign					

Encourage the public to contact government representatives / officials on particular issues					
Make statements through media for a particular position on public policy issues					
Publicly urge government representatives / officials to adopt a policy position					
Conduct or disseminate research with a call to action					
Organize an event to promote a position on a public policy issue					
Other: please specify [text fillable box]					

- If your organization engages in any of the activities listed in Question 13, what level of government is the **primary focus** of your organization’s efforts to change government laws and policies?
- [Drop down menu (select one): federal, provincial, municipal]
- Does your organization transfer funds under its direction and control to any overseas organizations that seek to change laws and policies at any level of government in their home country(ies)? [Yes / No / Not Sure]
- If yes, please explain if there are any complications that arise from doing this? [Text box]
- Does your organization transfer funds under its direction and control to any overseas organizations that issue calls to public action to engage citizens of their countries in efforts to change laws and policies at any level of government? [Yes / No / Not Sure]
- If yes, please explain if there are any complications that arise from doing this? [Text box]
- Does your organization transfer funds and/or participate in coalitions or networks where ‘political activities’ are undertaken? (Y/N)

- If yes, please explain if there are any complications that arise from doing this? [Text Box]

- Has your organization encountered any of the following difficulties when relating to CRA in the context of ‘political activities’? [choose all that are relevant]
 - disagreement or conflicting interpretations of ‘political activity’
 - requirement that all documents and financial receipts be translated into English or French
 - requirement that you document names of foreign partners
 - requirement that projects and partners be ‘closely controlled’ by Canadian charity
 - tracking of volunteer hours
 - being asked to count as ‘political activity’ portions of public conferences that include speakers that may voice political or partisan opinions
 - responsibility for patrolling website comments and posts on your social media channels for ‘political activities’ or ‘partisan’ content
 - None of the above
 - Other (open text box)

- Did your organization report any spending on ‘political activities’ on the CRA T-3010 Form in any of the last 5 years?
 - 2015 [Yes / No / Not sure]
 - 2014 [Yes / No / Not sure]
 - 2013 [Yes / No / Not sure]
 - 2012 [Yes / No / Not sure]
 - 2011 [Yes / No / Not sure]

- {Note: If answered ‘Yes’ to Question 19 for any year, skip to Question 21}

- If you answered ‘No’ to Question 19 for any year, what were the main reasons that your organization did not report ‘political activities’? (select all that apply)
 - ‘Political activity’ is not in the mandate of my organization
 - My organization lacks the human resources to engage in ‘political activities’
 - My organization lacks the financial resources to engage in ‘political activities’
 - My organization was confused about the CRA regulations on ‘political activities’
 - My organization engages in activities to change government laws and policies that are incompatible with the CRA’s definition of accepted charitable activities
 - My organization has not engaged in political activities due to fears of being audited by the CRA
 - My organization has engaged in activities that meet CRA’s definition of ‘partisan’ and we do not wish to draw attention to ourselves

- My organization believes that by declaring any ‘political activities’, we are more likely to be audited by CRA
 - My organization has engaged in activities that we believe exceed the percentage allowed by CRA
 - My organization has engaged in ‘political activities’ but these are below the threshold allowed, so we do not report them
 - My organization has engaged in ‘political activities’ but did not report them to the CRA for fear of being audited
 - My organization has engaged in ‘political activities’ but did not understand at the time that they fell under the CRA’s definition of political activities, so we did not report them
 - Other [+ text box to elaborate]
- Has the political audits program of recent years, and confusion over definitions, resulted in your Board of Directors requiring staff to be more cautious than you believe is necessary (e.g. had some “chill” effect on the organization)? (Yes/No)
 - Comment please [text box]
 - Does your organization have other concerns about the CRA rules on ‘political activities’ by charities and / or the ways in which CRA enforces the rules?
 - [comment box]

THE CRA’S POLICY GUIDANCE

- Have you ever consulted the CRA guidelines and information materials on ‘political activities’ by registered charities? [Yes / No]
- Is the CRA’s policy guidance on ‘political activities’ clear, useful, and complete? [Very much, somewhat, not enough, not at all]
- How could the CRA improve its policy guidance on these topics?:
 - the description of a ‘political activity’ [text box]
 - the description of a ‘partisan political activity’ [text box]
 - charities’ accountability for their use of resources [text box]
 - the difference between ‘political activities’ and lobbying activities [text box]
- Please comment on any aspects of the CRA guidelines on ‘political activities’ that you found particularly helpful or unhelpful [comment box]

- Which formats do you find are the most useful and effective for offering policy guidance on the rules for ‘political activities’? (select all that apply)
 - two to three minute videos
 - videoconferences
 - comprehensive guidance documents like those on the CRA website
 - guidance that includes examples of prohibited and permitted political activities for an international development context
 - webinars or other types of presentations delivered by organizations other than the CRA
 - other formats [explain]

CRA RULES ON POLITICAL ACTIVITIES AND INTERNATIONAL DEVELOPMENT

- CRA has stated that “Charities play a critical role in our society. They make a valuable contribution to public policy and public debate for all Canadians. To help charities continue this important work, they must be assured they are operating in a regulatory environment that respects and encourages their contribution.”
- How important do you think that a charities’ capacity to issue calls to action to engage Canadians in public policy debates is for addressing issues of global social justice, humanitarian assistance and sustainable development? [Very important, somewhat important, not very important, not important at all]
- Do you think the current restrictions on ‘political activities’, which limit charities capacity to issue calls to action and other related work, enables or hinders their ability to realize their mission? [Enables/Hinders] Explain [text box]:
- Do you think that charities should be able to pursue ‘political activities’ without any restrictions as long as they contribute to the realization of their charitable objects? [Yes / No]
- Do you think that social justice and improvements in the well-being of poor and marginalized people in developing countries can be accomplished without any changes in the laws and policies in those countries? [Yes / No]
- Do you think laws and policies in Canada also need to change so that social justice and improvements in the well-being of poor and marginalized people in developing countries can be achieved?” [Yes / No]

- Do you agree that civil society organizations in developing countries should be able to work to change laws and policies that stand in the way of social justice and improvements in human well-being? [Agree / Disagree]

- Do you think it is important that Canadian registered charities be able to provide financial support to civil society organizations in developing countries that are working to change laws and policies that block social justice and improvements in human well-being? [Yes / No] Explain [text box]

- Do you agree or disagree with the following statements?
 - CRA rules on ‘political activities’ are not compatible with current development practice, which emphasizes principles such as equitable partnerships, local ownership and solidarity (Fully agree, agree, do not entirely agree, disagree, not sure)

 - There are potential contradictions between Canada’s commitments internationally (the development effectiveness agenda, and respecting civil society’s Istanbul Principles) and domestically (the ODA AA) and the restrictions on “political activities’ imposed on registered charities that work in international development and humanitarian assistance (Fully agree, agree, do not entirely agree, disagree, not sure)

 - If fully agree or agree, please provide concrete examples: [text box]

 - The Canadian Government must modernize the rules that govern charities, including ‘political activities’, if it truly wants to enable charities to do good and to contribute to public policy and debates (Fully agree, agree, do not entirely agree, disagree, not sure)

 - The current restrictions on ‘political activities’ of charities constitute a violation of charter rights including rights related to freedom of speech, association and assembly (Fully agree, agree, do not entirely agree, disagree, not sure)

- Do you think changes should be made to the rules governing ‘political activities’ by charities or the enforcement of the existing rules by the CRA? [Yes / No]

- If yes, what should those changes be? (choose all that apply)
 - More options for charitable purposes which could include preventing poverty or addressing other structural and rights issues
 - Include a charitable purpose related to advancing human rights and equity
 - Increase the allowable percentage of ‘political activities’ for charities (current guideline is 10% of resources for most charities)
 - Decrease the allowable percentage of ‘political activities’ for charities
 - Completely eliminate the restrictions on ‘political activities’, as long as they are consistent with the charities’ missions
 - Include exceptions for greater amount of ‘political activities’ in certain cases
 - Other [Comment box]

- Please share any other comments on the CRA rules on ‘political activities’ by registered charities. [comment box]

- Can we contact you if we have any follow-up questions? [Yes/No]

Your responses to the survey and any follow-up questions will be kept strictly confidential by CCIC and ICN.

THANK YOU FOR YOUR TIME – YOUR INPUTS ARE HIGHLY VALUED!