DECEMBER 2019

NONPROFIT OPERATIONS GUIDE

INTRODUCTION

Ensuring that a nonprofit organization complies with legal and ethical guidelines is no simple matter, especially for small teams. Greenfield has compiled the following guide to assist nonprofits with compliance in two major areas: (1) registration and reporting, and (2) good governance.

State and Federal Registration and Reporting

In addition to outlining the requirements for federal 501(c)(3) reporting, we have included detailed information for state compliance for California, New York, and Washington, D.C., including the following:

- State corporate and payroll registration
- Wage and tax reporting
- Unemployment and workers compensation insurance
- State charitable registrations

Good Governance Policies

Successful nonprofits establish and maintain a supportive corporate culture for all employees and volunteers. Here, we provide the following generalized policy documents that can be adapted for individual organizations according to their needs:

- Anti-discrimination and anti-harrasment
- Conflict of interest
- Employee dating
- Whistleblower
- Travel and Reimbursement
- Document Retention
- Parental leave

Please note that the guidance provided in this memorandum is provided for informational purposes only, and does not constitute legal advice or establish an attorney-client relationship.
STATE AND FEDERAL REGISTRATION AND REPORTING

Navigating the setup and reporting requirements for state and federal agencies can be tricky. We have provided a checklist for federal registrations and reporting, as well as for California, the District of Columbia, and New York. Following this, we have provided a complete state-by-state guide to charitable registrations.

A few things to keep in mind as you set up and/or run compliance for your organization:

Timing and tips for registrations:

We strongly recommend doing all state employee registrations well in advance (i.e., at least a month) prior to any employees receiving their first paycheck. In order for a payroll company to properly withhold taxes from employee paychecks, they will need state employer/employee tax numbers/IDs, among other information.

- If you need to pay your employees prior to receiving this tax information, your payroll company may suggest you can cut manual checks temporarily and/or withhold tax payments in future pay periods. We strongly advise you not to do this, as it can create future tax complications and/or payroll reporting discrepancies (such as incorrect W2s for federal returns) that can take a lot of money and time to fix.

- CALIFORNIA: Employers which hire one or more employees in California are required to obtain a payroll tax account number via the Employee Development Department. Online, the agency states that you can get this number within a couple of days, but for nonprofits, it can actually take up to 8 weeks! If you intend to start paying employees based in California, we strongly recommend doing the state paperwork at least 2 months ahead of any future employee’s first paycheck (or you may need to choose between delaying that employee’s paycheck, or risk tax reporting problems or discrepancies).

- DISTRICT OF COLUMBIA: DC organizations have many filing requirements with the Office of Tax & Revenue (OTR) and Department of Employment Services (DOES). It is much easier if you carefully set up an account on the portal for these agencies and check it often. We have found any issues with OTR are difficult to resolve by phone but very easy if you visit their office in person (near the Waterfront metro stop).

Insurance

In addition to required workers’ compensation insurance, your organization may consider getting directors and officers liability insurance, general liability insurance, and/or malpractice insurance (for legal nonprofits). If you offer benefits such as retirement, you may also be required to get a fidelity bond.
Charitable registrations:

Complete compliance for most nonprofits would be to register in 38 states and DC. At a minimum, we recommend nonprofit organizations register in any jurisdictions where the organization has a physical presence, where it maintains charitable funds, where it actively solicit contributions (i.e., not just a “donate” button on a website), or from which it actually receive contributions.

Operational organization:

Google offers free/discount business suites for organizations via Google nonprofit. Similarly, the company TechSoup offers nonprofits huge discounts on a large range of helpful software. We recommend signing up for both services.

We recommend all organizational addresses, account numbers, registrations, and passwords be kept in a central location, accessible to all senior management for emergency needs and/or easy continuity during staffing changes. Similarly, if the organization uses Google Drive, we recommend having a Team Drive that gives the appropriate staff automatic access to all documents to better organize and share program content. Finally, we recommend using email aliases or groups for forward-facing contacts that can be easily redirected in the event of staff unavailability or changes.
Federal Nonprofit Filing Requirements:

<table>
<thead>
<tr>
<th>Federal Agency</th>
<th>Filing Requirements</th>
<th>When</th>
<th>Cost</th>
</tr>
</thead>
</table>
| IRS            | Application for Recognition of Exemption Under Section 501(c)(3) (Form 1023). Requires:  
● EIN  
● Articles of incorporation/state incorporation | 1 time | $600 ($275 for 1023EZ) |
|                | Application for Employer Identification Number (Form SS-4) | 1 time | N/A        |
|                | Return of Organization Exempt from Income Tax (Form 990) | Annually on May 15 | N/A        |
|                | Employer’s Quarterly Federal Tax Return (Form 941)  
● If employment taxes total $1000 or less a year, can submit annual return instead (Form 944) | Last day of the month that follows the end of the quarter. | N/A        |

Additional Employer Requirements:

Required Notices to Employees:
● Department of Labor requires different posters for employees depending on many factors. Use this tool to determine which notices are required for your organization.

Wage requirements:
● Department of Labor requires certain minimum wage requirements and minimum payment standards for nonexempt employees (Q & A here).

Federal taxes:
● 501(c)(3) employers are required to pay/withhold several federal taxes. These include federal income tax withholding (FITW) and Social Security and Medicare taxes (FICA). However, exempt 501(c)(3) organizations are also exempt from paying Federal Unemployment Tax (FUTA).

Federal leave:
● If an organization has 50 or more employees, it may be subject to the Family and Medical Leave Act (FMLA)
## Nonprofit Filing Requirements in California:

<table>
<thead>
<tr>
<th>CA Agency</th>
<th>Filing Requirements</th>
<th>When</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Secretary of State</strong></td>
<td>[In-state corporations] Articles of Incorporation of a Nonprofit Public Benefit Corporation (Form ARTS-PB-501(c)(3))</td>
<td>1 time</td>
<td>$30</td>
</tr>
<tr>
<td></td>
<td>[Out-of-state corporations] Statement and Designation by Foreign Corporation – Nonprofit (Form S&amp;DC-S/N)</td>
<td></td>
<td>$30</td>
</tr>
<tr>
<td></td>
<td>- Requires a Certificate of Good Standing from the state of incorporation, a registered agent within the state, and officer signature</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Statement of Information (Form SI-100)</td>
<td>1x within 90 days of initial filing, then once annually</td>
<td>$25</td>
</tr>
<tr>
<td><strong>Attorney General’s Registry of Charitable Trusts</strong></td>
<td>Initial registration (Form CT-1)</td>
<td>1 time</td>
<td>$25</td>
</tr>
<tr>
<td></td>
<td>- Required for any charitable entity holding assets for charitable purposes or doing business in California</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Annual registration renewal (Form RRF-1)</td>
<td>Annually (within 4 months end of accounting period)</td>
<td>$25 - $150 (depending on gross revenue)</td>
</tr>
<tr>
<td><strong>Employee Development Department</strong></td>
<td>Register for state employer payroll tax account number (Form DE-1)</td>
<td>1 time (within 15 days of hiring CA employee $ paying wages ≥$100 in a quarter)</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>- Nonprofit employers must elect whether they wish to pay into Unemployment Insurance like commercial employers (the “experience rating method”), or to use the “reimbursable method”(^3)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- In addition to UI, CA employers are responsible for the following payroll taxes: Employment Training Tax (ETT)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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1. Best to do this through EDD’s Employer Services Online [portal](#).
2. UI contribution rate under the standard “experience rating method” is $238 per year California employee making more than $7000 annually (see [here](#)).
3. Under this method, a nonprofit employer can opt out of UI contributions and instead elect to reimburse EDD for the “cost of benefits paid” to any former employee claiming unemployment benefits (see [here](#)). The total potential liability under the “reimbursable method” is $35,100 per applicant (over 2 years).
| Franchise Tax Board | Exemption Request (Form 3500A) to obtain CA tax exemption  
- Required to be exempted from California Revenue and Taxation Code (R&TC), even if already have federal tax-exempt status  
- If approved, effective date is retroactive to federal exemption effective date | 1 time | N/A |
| Exempt Organizations Business Income Tax Return (Form 109)  
if org has income in excess of $1,000 from a “business that is unrelated to their exempt purposes – even if the profits are used for exempt purposes” | Must file by the 15th day of the 5th month after the close of its taxable year (e.g., due 5/15 if tax year ends 12/31) | N/A |
| Exempt Organization Annual Information Return (Form 199)  
- Required for all nonprofits gross receipts exceed $50,000 for the year | Must file by the 15th day of the 5th month after the close of its taxable year | $10-$25 |

4 The ETT rate for 2018 is 0.1 percent on the first $7000 of wages for each California employee, i.e., $7 per year per employee making $7000 or more.  
5 The SDI withholding rate for 2018 is 1.00 percent up for the first $114,967 of wages per employee per calendar year, i.e., an individual’s maximum yearly contribution is $1,149.67.  
6 Available online only.  
7 California Tax-Exempt Status and Federal Exemption, California Franchise Tax Board (here).
**Additional CA Employer Requirements:**

**Required Notices to Employees:**
- DE 2320 – For Your Benefit: California’s Programs for the Unemployed
- DE 2511 – Paid Family Leave
- Several posters, but exempted for home offices

**Frequency of payment:**
- Generally, CA employees must be paid at least twice per month, but executive, administrative and professional employees may be paid once a month if that payment is 1) on or before the 26th day of the month, 2) the employee receives the entire wages for the month, including the unearned portion through the end of the month.\(^8\)

**Worker’s Compensation:**
- California employers are required by law to have workers’ compensation insurance, even if they have only one employee, and even if that employee works from home.

**Paid Sick Leave:**
- Employers must provide written notice of sick leave rights, and the policy must, at a minimum, provide for accrual of one hour for every 30 hours worked and allow use of at least 24 hours or 3 days or provide at least 24 hours or 3 days at the beginning of a 12-month period of paid sick leave for each eligible employee to use per year.
- Employers must keep records showing how many hours have been earned and used for three years, and show how many days of sick leave an employee has available on a pay stub or other document on each pay day.
- For employers with unlimited paid time off plans, the notice, itemized pay stub or separate written statement provided with the payment of wages meets this requirement by indicating the paid sick leave is “unlimited.”

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\(^8\) California Department of Industrial Relations, Pay Provisions ([here](#))
\(^9\) California Department of Industrial Relations, Workers Comp ([here](#))
\(^10\) Department of Industrial Relations, Sick Leave ([here](#))
# Nonprofit Filing Requirements in DC:

<table>
<thead>
<tr>
<th>DC Agency</th>
<th><strong>Filing Requirements</strong></th>
<th>When</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Department of Consumer &amp; Regulatory Affairs</strong></td>
<td>[In-state corporations] Articles of Incorporation for Domestic Nonprofit Corporation (<a href="#">Form DNP-1</a>)</td>
<td>1 time</td>
<td>$80</td>
</tr>
<tr>
<td></td>
<td>[Out-of-state corporations] Foreign Registration Statement (<a href="#">Form FN-1</a>)</td>
<td>1 time</td>
<td>$80</td>
</tr>
<tr>
<td></td>
<td>Two-Year Report for Domestic &amp; Foreign Filing Entity (<a href="#">Form BRA-25</a>)</td>
<td>First is due April 1, 2019; then biennial reports by April 1st</td>
<td></td>
</tr>
</tbody>
</table>
| | Charitable Solicitation License<sup>1</sup>  
- Requires a certificate of clean hands  
- Requires a certified resolution | Renew every 2 years | $412.50 |
| | Home Occupation Permit<sup>2</sup> (if offering goods/services in DC) | | |
| **Office of Tax & Revenue** | Combined Registration Application for Business DC Taxes/Fees/Assessments ([Form FR-500](#)) | 1 time | N/A |
| | Employer’s Withholding Annually ([Form FR-900A](#))<sup>3</sup>  
- For state income tax reporting | January 20th | N/A |
| | Employer’s Withholding Quarterly ([Form FR-900Q](#)) | Quarterly (April 30, July 31, October 31, January 31) | N/A |
| | Annual Return for Withholding Reported on Forms 1099 and/or W-2G ([Form FR-900NP](#))<sup>4</sup>  
- For tax reporting on non-payroll payments such as pensions, annuities, and gambling winnings | January 31 | N/A |
| | Exemption to File ([Form FR-164](#)) for DC tax-exempt status | 1 time | N/A |

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<sup>1</sup> [https://mybusiness.dc.gov/#/login](https://mybusiness.dc.gov/#/login); [https://dcra.dc.gov/page/get-charitable-solicitation-license](https://dcra.dc.gov/page/get-charitable-solicitation-license)

<sup>2</sup> [https://dcra.dc.gov/service/get-home-occupation-permit](https://dcra.dc.gov/service/get-home-occupation-permit)


<sup>4</sup> [https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/Instructions%20for%202017%20FR900NP%20071917.pdf](https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/Instructions%20for%202017%20FR900NP%20071917.pdf)
| Dep’t of Employment Services | Corporate Franchise Tax Return (Form D-20)  
● DC annual tax return form for all corporations, including nonprofit  
● May be exempted after getting DC exempt status | Calendar Year Filers – On or before March 15th.  
Fiscal Year Filers – 15th of the 3rd month after the year ends | N/A  
Certificate of Clean Hands\(^5\)  
● Need this to apply for charitable solicitation license | N/A  
Power of Attorney (Form) |  
|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|

### Additional DC Employer Requirements:

**Required Notices to Employees:**
- DC Family Medical Leave Act [pdf](https://essp.does.dc.gov/)
- Right to Breastfeed [pdf](https://dc-newhire.com/default)
- DC Parental Leave Act [pdf](https://dc-newhire.com/default)
- Protecting Pregnant Workers Act [pdf](https://dc-newhire.com/default)

\(^6\) https://essp.does.dc.gov/  
\(^7\) https://dc-newhire.com/default
Frequency of payment:
- In DC, every employer shall pay all wages earned to his employees at least twice during each calendar month, on regular paydays designated in advance by the employer.

Worker’s Compensation:
- DC employers are required by law to have workers’ compensation insurance, even if they have only one employee, and even if that employee works from home; they must also provide this notice to employees.

Paid Sick Leave:
- Employers must at a minimum, provide for accrual of one hour for every 87, 43, or 37 hours worked (depending on the size of the organization) up to a maximum of 3, 5, or 7 days per calendar year.
- Accrued sick leave rolls over year to year, but employers are not required to pay for unused sick time at end of employment.

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8 DC Department of Employment Services, Wage Provisions (here)
9 DC Department of Employment Services, Workers Comp (here)
10 DC Department of Employment Services, Paid Sick Leave (here)
### Nonprofit Filing Requirements in NY:

<table>
<thead>
<tr>
<th>NY Agency</th>
<th>Filing Requirements</th>
<th>When</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Department of State, Division of Corporations, State Records, and UCC</strong></td>
<td>[In-state organizations] Certificate of Incorporation (<a href="#">Form DOS-1511-f</a>)&lt;br&gt;● No annual reporting requirement</td>
<td>1 time</td>
<td>$75</td>
</tr>
<tr>
<td></td>
<td>[Out-of-state organizations] Application for Authority (<a href="#">Form DOS-1555-f-a</a>)&lt;br&gt;● No annual reporting requirement</td>
<td>1 time</td>
<td>$135</td>
</tr>
<tr>
<td><strong>Department of Labor</strong></td>
<td>New York State Employer Registration for Unemployment Insurance, Withholding, and Wage Reporting (<a href="#">Form NYS 100</a>)</td>
<td>1 time; employers liable as of the first day of the calendar quarter they pay remuneration of $1,000 or more</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Department of Taxation &amp; Finance</strong></td>
<td>Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return (<a href="#">Form NYS-45</a>)&lt;br&gt;● April 30 (Jan. – Mar.)&lt;br&gt;● July 31 (April – June)&lt;br&gt;● October 31 (July – Sept.)&lt;br&gt;● January 31 (Oct. – Dec.)</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Application for Exemption from Corporation Franchise Taxes by a Not-for-Profit Organization (<a href="#">Form CT-247</a>)</td>
<td>1 time</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>Application for an Exempt Organization Certificate (<a href="#">Form ST-119.2</a>) to obtain NY state tax exemption</td>
<td>1 time</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>New Hire Reporting (<a href="#">online here</a>)</td>
<td>Within 20 calendar days of the hiring date</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Office of the Attorney General, Charities Bureau</strong></td>
<td>Initial registration (<a href="#">Form CHAR 500</a>)&lt;br&gt;● Required for any organization that holds property of any kind for charitable purposes or engages in charitable activities in New York and/or solicit charitable contributions (including grants from foundations and government) in New York</td>
<td>1 time</td>
<td>$0 - $1500 (depending on revenue, exemptions)</td>
</tr>
</tbody>
</table>
Annual registration renewal (Form CHAR 500) | Annually (within 4½ months end of accounting period) | $0 - $1500 (depending on revenue, exemptions)

**Additional NY Employer Requirements:**

**Required Notices to Employees:**
- Employers who register with the Department of Labor will receive a Notice to Employees poster that tells employees their jobs may be covered for unemployment insurance.

**Frequency of payment:**
- Nonprofit organizations must pay employees at least twice per month.

**Worker’s Compensation:**
- Nonprofit organizations that are compensating individuals for their services are required to obtain a workers' compensation insurance policy with limited exceptions.
- Out-of-state employers with employees in NY are required to have workers’ compensation insurance in NY.

**Paid Sick Leave:**
- New York State does not require paid sick leave, or paid leave for any time not actually worked; any such payment (e.g., holidays, sick time, vacations) is considered a benefit.
- New York City has its own paid sick leave law, which requires any for-profit or nonprofit employer with five or more employees to provide paid sick leave. (Employers with four or fewer employees must also provide sick leave, but are not required to pay for sick leave.)
  - Employees must earn, or accrue, at least one hour of sick leave for every 30 hours worked, up to 40 hours of sick leave per year.

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1. New York Department of Labor, posting requirements (here)
2. New York Department of Labor, wage requirements (here)
3. New York Workers’ Compensation Board, nonprofit coverage (here)
4. New York Workers’ Compensation Board, out of state employers (here)
5. New York Department of Labor, wages and benefits FAQ (here)
6. New York City, Paid Sick Leave (here)
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<thead>
<tr>
<th>State</th>
<th>Charitable Reg Req’d</th>
<th>Exemptions</th>
<th>Req’s Separate Reg for Exemption</th>
<th>Renewal</th>
<th>Deadline</th>
<th>Fee</th>
<th>Agency Link</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>Yes</td>
<td>Educational, religious, political, fraternal, or civic orgs; orgs that do not intend to solicit and receive and do not actually receive contributions in excess of $25,000 during a fiscal year. Sec. 13A-9-71(f).</td>
<td>Annual</td>
<td>Within 90 days of close of fiscal year</td>
<td>$25</td>
<td>Alabama Attorney General’s Office</td>
<td></td>
</tr>
<tr>
<td>Alaska</td>
<td>Yes</td>
<td>Religious orgs; political candidates; orgs with no paid employees or board members that do not intend to raise or receive contributions (excluding government grants) in excess of $5,000 annually, or that do not intend to receive contributions from more than 10 persons annually</td>
<td>Yes</td>
<td>Annual</td>
<td>September 1</td>
<td>$40</td>
<td>Alaska Department of Law</td>
</tr>
<tr>
<td>Arizona</td>
<td>No (Veteran’s Charitable Organizations only)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Arizona Secretary of State</td>
</tr>
<tr>
<td>Arkansas</td>
<td>Yes</td>
<td>Religious, educational, political, or governmental orgs; nonprofit hospitals; any org that does not intend to solicit and receive, and does not actually receive, contributions in excess of $25,000 during a calendar year if (1) all of its functions, including its fund-raising, are carried on by persons who are unpaid for their services, and (2) no part of its assets or income inures to the benefit of, or is paid to, any officer or member</td>
<td>Annual</td>
<td>Within 180 days after an individual organization’s fiscal year end date</td>
<td>No fee</td>
<td>Arkansas Secretary of State</td>
<td></td>
</tr>
<tr>
<td>California</td>
<td>Yes</td>
<td>Hospital, schools, religious orgs. Cal Gov’t Code Sec. 12583.</td>
<td>Annual</td>
<td>Within 4 months of accounting period</td>
<td>$25</td>
<td>California Attorney General</td>
<td></td>
</tr>
<tr>
<td>Colorado</td>
<td>Yes</td>
<td>Orgs that do not intend to and do not actually raise or receive gross revenue over $25,000 during a fiscal year or that don’t receive contributions from more than ten persons during a fiscal year; churches, political parties, candidates for office; orgs that have &quot;interactive website&quot; but receive fewer than 50 contributions from Colorado, and fewer than $25,000 or 1% of total contributions from Colorado</td>
<td>Annual</td>
<td>By the 15th day of the fifth month after the close of your fiscal year</td>
<td>$10</td>
<td>Colorado Secretary of State</td>
<td></td>
</tr>
<tr>
<td>Connecticut</td>
<td>Yes</td>
<td>Religious orgs; parent-teacher associations; nonprofit hospitals; governmental units; orgs that normally receives less than $50,000 in contributions annually and do not compensate any person primarily to conduct solicitations; orgs that are located outside of CT and only solicit via the internet (e.g., &quot;donate&quot; button on website)</td>
<td>Yes</td>
<td>Eleven months after the organization’s fiscal year ends</td>
<td>$50</td>
<td>Connecticut Department of Consumer Protection</td>
<td></td>
</tr>
<tr>
<td>Delaware</td>
<td>No</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Delaware Division of Revenue</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>Yes</td>
<td>Orgs that do not raise more than $1,500 per year; orgs that solicit donations only from members or members’ families; orgs that only engage in workplace giving campaigns; religious orgs that solicit for educational or religious purposes</td>
<td>Every 2 years</td>
<td>30 days prior to the expiration date of the previous license</td>
<td>$412.50</td>
<td>DC Department of Consumer and Regulatory Affairs</td>
<td></td>
</tr>
<tr>
<td>State</td>
<td>Charitable Reg Req’d</td>
<td>Exemptions</td>
<td>Req’s Separate Reg for Exemption</td>
<td>Renewal</td>
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</tr>
<tr>
<td>Florida</td>
<td>Yes</td>
<td>Orgs that solicit only from members; veterans’ service orgs; orgs that receive less than $25,000 in total revenue when fundraising activities are carried on by unpaid persons and org does not use a professional fundraising consultant or solicitor</td>
<td>Yes</td>
<td>Annual</td>
<td>By the anniversary of registration</td>
<td>$10 - $400</td>
<td><a href="#">Florida Department of Agriculture and Consumer Services</a></td>
</tr>
<tr>
<td>Georgia</td>
<td>Yes</td>
<td>Educational institutions; business, professional, and trade associations and federations which do not solicit members or funds from the general public; fraternal, civic, benevolent, patriotic, and social orgs, when solicitation of contributions is carried on by unpaid persons and solicitation is confined to membership; any charitable org which does not have any agreement with a paid solicitor and whose total revenue from contributions has been less than $25,000.00 for both the immediately preceding and current calendar years; religious or political orgs</td>
<td>Every 2 years</td>
<td>Before expiration of existing registration</td>
<td>$35</td>
<td><a href="#">Georgia Secretary of State</a></td>
<td></td>
</tr>
<tr>
<td>Hawaii</td>
<td>Yes</td>
<td>Religious orgs; parent-teacher associations; educational institutions; nonprofit hospitals; corporations established by act of Congress; governmental agencies; orgs that normally receive less than $25,000 in contributions annually, if the organization does not compensate any professional solicitor or professional fundraising counsel; “soliciting” does not include the submission of a grant or subsidy proposal or application to a governmental authority or any 501(c)(3) organization</td>
<td>Yes</td>
<td>Annual</td>
<td>Annual report is due within 10 business days of the date that the organization files IRS Form 990 or 990EZ</td>
<td>$0 - $600</td>
<td><a href="#">Hawaii Attorney General</a></td>
</tr>
<tr>
<td>Idaho</td>
<td>No</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><a href="#">Idaho State Tax Commission</a></td>
</tr>
<tr>
<td>Illinois</td>
<td>Yes</td>
<td>Religious orgs</td>
<td>Yes</td>
<td>Annual</td>
<td>Within six months of the organization’s fiscal or calendar year end</td>
<td>$15</td>
<td><a href="#">Illinois Attorney General</a></td>
</tr>
<tr>
<td>Indiana</td>
<td>No (but professional solicitors must register)</td>
<td></td>
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<td></td>
<td><a href="#">Indiana Attorney General</a></td>
</tr>
<tr>
<td>Iowa</td>
<td>No (but professional solicitors must register)</td>
<td>Educational institutions; fraternal, patriotic, social, educational, alumni organizations and historical societies; orgs that do not intend to solicit and receive and do not actually receive contributions in excess of $10,000 during such org’s tax period; any charitable organization which does not intend to or does not actually solicit or receive contributions from more than 100 persons, and more. Sec. 17-1762.</td>
<td></td>
<td></td>
<td>By the last day of the sixth month after the end of the charitable organization’s fiscal year</td>
<td>$35</td>
<td><a href="#">Iowa Attorney General</a></td>
</tr>
<tr>
<td>Kansas</td>
<td>Yes</td>
<td>Orgs that solicit from members only; religious orgs; educational institutions; student groups or parent-teacher associations</td>
<td></td>
<td></td>
<td>File IRS Form 990 with the Kentucky Attorney General at the same time as with the IRS</td>
<td>$0</td>
<td><a href="#">Kentucky Attorney General</a></td>
</tr>
<tr>
<td>Kentucky</td>
<td>Yes</td>
<td>Orgs that solicit from members only; religious orgs; educational institutions; student groups or parent-teacher associations</td>
<td>Annual</td>
<td></td>
<td>Anniversary of initial filing date</td>
<td>$25</td>
<td><a href="#">Louisiana Attorney General</a></td>
</tr>
<tr>
<td>Louisiana</td>
<td>Yes, if org uses a professional solicitor</td>
<td>Religious institutions; educational institutions; hospitals, voluntary health organizations</td>
<td>Yes</td>
<td>Annual</td>
<td></td>
<td></td>
<td><a href="#">Louisiana Attorney General</a></td>
</tr>
<tr>
<td>State</td>
<td>Charitable Reg Req’d</td>
<td>Exemptions</td>
<td>Req’s Separate Reg for Exemption</td>
<td>Renewal</td>
<td>Deadline</td>
<td>Fee</td>
<td>Agency Link</td>
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<tr>
<td>Maine</td>
<td>Yes</td>
<td>Orgs that solicit primarily within their membership and do not contract with a professional solicitor; orgs that do not intend to solicit and receive and do not actually solicit or receive contributions in excess of $35,000 during a calendar year or do not receive contributions from more than 35 persons during a calendar year, if the orgs do not contract with professional solicitors and if no part of the assets or income inures to the benefit of or is paid to any officer or member; educational institutions; nonprofit hospitals, free clinics.</td>
<td>Annual</td>
<td>November 30th</td>
<td>$50</td>
<td>Maine Department of Professional and Financial Regulation</td>
<td></td>
</tr>
<tr>
<td>Maryland</td>
<td>Yes</td>
<td>Religious orgs; orgs that only solicit from members; orgs that only receive contributions from for-profit corporations and private foundations; orgs that receive less than $25,000 in total contributions from Maryland residents and nonresidents in the most recent year, and do not employ a professional solicitor</td>
<td>Annual</td>
<td>Renewal date is six months after close of fiscal year, but an extension to the 15th day of the 11th month will be automatically granted</td>
<td>$0 - $300</td>
<td>Maryland Secretary of State</td>
<td></td>
</tr>
<tr>
<td>Massachusetts</td>
<td>Yes</td>
<td>The Red Cross and certain veterans organizations; certain religious organizations</td>
<td>Annual</td>
<td>Within four and one-half months of the conclusion of the charity’s fiscal year</td>
<td>$100 plus $50 for orgs registering before their initial fiscal year end date, or $35 - $2,000 for orgs registering in subsequent fiscal years</td>
<td>Massachusetts Attorney General's Office</td>
<td></td>
</tr>
<tr>
<td>Michigan</td>
<td>Yes</td>
<td>Orgs that raise funds exclusively using volunteers and receive less than $25,000 a year; orgs that confine solicitation activities to solicitation drives solely among its members, directors, trustees, or their immediate families; educational institutions, veterans’ orgs, hospitals, orgs licensed by the department of human services that serves children and families. MCL 400.283.</td>
<td>Annual</td>
<td>Seven months after the end of the organization's fiscal year</td>
<td>No fee</td>
<td>Michigan Attorney General</td>
<td></td>
</tr>
<tr>
<td>Minnesota</td>
<td>Yes</td>
<td>Orgs that did not receive total contributions in excess of $25,000 during the previous fiscal year, don’t plan to receive total contributions in excess of $25,000 during any accounting year, and whose functions and activities, including fund-raising, are performed wholly by unpaid persons, and none of whose assets or income inure to the benefit of any officer; religious orgs; educational institutions; fraternal, patriotic, social, educational, alumni, professional, trade or learned society which limits solicitation of contributions to members; private foundations which did not solicit contributions from more than 100 persons during the previous fiscal year.</td>
<td>Yes</td>
<td>15th day of the seventh month following the close of the charity’s fiscal year</td>
<td>$25</td>
<td>Minnesota Attorney General</td>
<td></td>
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</table>
## State Charitable Registration Requirements

<table>
<thead>
<tr>
<th>State</th>
<th>Charitable Reg Req’d</th>
<th>Exemptions</th>
<th>Req’s Separate Reg for Exemption</th>
<th>Renewal</th>
<th>Deadline</th>
<th>Fee</th>
<th>Agency Link</th>
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</thead>
<tbody>
<tr>
<td>Mississippi</td>
<td>Yes</td>
<td>Educational institutions; fraternal, patriotic, social, educational, alumni organizations and historical societies who use only their memberships to solicit contributions; orgs which do not intend to solicit or receive and do not actually receive more than $25,000 per year in contributions; orgs which receive allocations from registered united funds or community chests and receive less than $25,000 from other sources; volunteer fire departments; Mississippi humane societies</td>
<td>Yes</td>
<td>Annual</td>
<td>15th day of the fifth month following the close of the organization's fiscal year end</td>
<td>$50</td>
<td>Mississippi Secretary of State</td>
</tr>
<tr>
<td>Missouri</td>
<td>Yes (if not recognized as tax exempt by IRS)</td>
<td>Any organization recognized as exempt from taxation under §§ 501(c)(3), (c)(7) or (c)(8) of Internal Revenue Code; religious orgs; educational institutions</td>
<td>Annual</td>
<td></td>
<td>Seventy-five days after the end the org's fiscal year</td>
<td>$15</td>
<td>Missouri Attorney General</td>
</tr>
<tr>
<td>Montana</td>
<td>No</td>
<td></td>
<td></td>
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<td></td>
<td>Montana Attorney General</td>
</tr>
<tr>
<td>Nebraska</td>
<td>No</td>
<td></td>
<td></td>
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<td></td>
<td>Nebraska Secretary of State</td>
</tr>
<tr>
<td>Nevada</td>
<td>Yes</td>
<td>Orgs which request contributions, donations, gifts, or the like, from fewer than 15 persons annually; orgs which request contributions, donations, gifts, or the like, only from persons who are related within the third degree of consanguinity of affinity to the officers, directors, trustees or executive personnel of the corporation; 501(c)(3) churches</td>
<td>Yes</td>
<td>Annual</td>
<td>Domestical entities formed with the Nevada Secretary of State's Office, and foreign entities already qualified to “do business” in Nevada, file the Charitable Solicitation Registration Statement, or if applicable, the Exemption from Charitable Registration Statement, at the time of filing the Annual List of Officers</td>
<td>No fee</td>
<td>Nevada Secretary of State</td>
</tr>
<tr>
<td>New Hampshire</td>
<td>Yes</td>
<td>Churches</td>
<td>Annual</td>
<td></td>
<td>Anniversary of filing date</td>
<td>$25</td>
<td>New Hampshire Office of the Attorney General</td>
</tr>
<tr>
<td>New Jersey</td>
<td>Yes</td>
<td>Religious orgs; educational institutions; orgs which do not receive gross contributions in excess of $10,000 during a fiscal year, if all of its functions, including fund raising activities, are carried on by unpaid volunteers</td>
<td>Annual</td>
<td></td>
<td>Within six (6) months of fiscal year-end</td>
<td>$30 - $250</td>
<td>New Jersey Division of Consumer Affairs</td>
</tr>
<tr>
<td>New Mexico</td>
<td>Yes</td>
<td>Religious organizations; educational institutions and their auxiliary groups</td>
<td>Annual</td>
<td></td>
<td>Within six (6) months of fiscal year-end</td>
<td>No fee</td>
<td>New Mexico Attorney General</td>
</tr>
<tr>
<td>New York</td>
<td>Yes</td>
<td>Religious organizations (houses of worship) and other charitable organizations run by religious organizations; membership organizations that do not solicit from the public; Parent Teacher Associations; educational institutions that file annual reports with the New York State Department of Education; governmental agencies</td>
<td>Annual</td>
<td></td>
<td>Four months and 15 days after the close of fiscal year</td>
<td>$0 - $1500</td>
<td>New York State Office of the Attorney General</td>
</tr>
<tr>
<td>State</td>
<td>Charitable Reg Req'd</td>
<td>Exemptions</td>
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<tr>
<td>North Carolina</td>
<td>Yes</td>
<td>Religious institutions; governmental agencies; any person who receives less than twenty-five thousand dollars ($25,000) in contributions in any calendar year and does not provide compensation to any officer, trustee, organizer, incorporator, fund-raiser, or solicitor; educational institutions; hospitals; noncommercial radio or TV station; qualified community trust, nonprofit continuing care facility; volunteer fire/rescue squad. North Carolina General Statute 131F.</td>
<td>Yes</td>
<td>Annual</td>
<td>Within 4½ months after fiscal year end</td>
<td>$0 - $200</td>
<td>North Carolina Secretary of State</td>
</tr>
<tr>
<td>North Dakota</td>
<td>Yes, if &quot;engages in or purports to engage in solicitation for a charitable purpose and includes a chapter, branch, area office, or similar affiliate or a person soliciting contributions within the state for a parent charitable organization.&quot;</td>
<td>Orgs that solicit for an institution of higher learning; orgs that use only unpaid fundraisers and solicit funds for a political subdivision, government entity or civic groups; a private or public elementary or secondary school; individual relief funds; a religious society or organization; any candidate for political office.</td>
<td>Annual</td>
<td>September 1</td>
<td></td>
<td>$25 initial; $10 annual renewal</td>
<td>North Dakota Secretary of State</td>
</tr>
<tr>
<td>Ohio</td>
<td>Yes</td>
<td>Churches; educational institutions, if the contributions sought are confined to alumni, faculty, trustees, students, and their families; public primary and secondary schools when solicitations are limited to alumni, faculty, or the population of the school district.</td>
<td>Yes</td>
<td>Annual</td>
<td>15th day of the fifth month following the close of a fiscal year</td>
<td>$0 - $200</td>
<td>Ohio Attorney General</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>Yes</td>
<td>Orgs incorporated for religious purposes; educational institutions when solicitations of contributions are primarily confined to its student body and their families, alumni, faculty and trustees and any 501(c)(3) organization authorized by and having an established identity with such institutions; fraternal, patriotic, and civic organizations, when soliciting from their own members without paid solicitors; individual relief funds.</td>
<td>Annual</td>
<td>On or before the anniversary of initial registration</td>
<td>$15 - $65</td>
<td>Oklahoma Secretary of State</td>
<td></td>
</tr>
<tr>
<td>Oregon</td>
<td>Yes</td>
<td>Churches or similar type of religious organizations; corporations organized in Oregon as a mutual benefit nonprofit; educational institutions which do not hold property in Oregon and limits solicitations to alumni.</td>
<td>Annual</td>
<td>Within four months and 15 days after the end of your organization’s fiscal year</td>
<td>$0 initial reg; $10 - $200 for renewal</td>
<td>Oregon Department of Justice Charitable Activities</td>
<td></td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Yes</td>
<td>Educational institutions or any auxiliary associations; hospitals or hospital foundations; veterans’ orgs; volunteer fire/rescue squads; public nonprofit libraries; senior citizen centers or nursing homes; parent-teacher associations; corporations established by an act of Congress; any charitable org which receives gross national contributions of $25,000 or less annually; org of law enforcement personnel, firefighters or otherpersons who protect the public safety; religious institutions.</td>
<td>Yes</td>
<td>Annual</td>
<td>No later than the 15th day of the eleventh month following the close of the organization’s fiscal year</td>
<td>$15 - $250</td>
<td>Pennsylvania Department of State</td>
</tr>
<tr>
<td>State</td>
<td>Charitable Reg Req'd</td>
<td>Exemptions</td>
<td>Req's Separate Reg for Exemption</td>
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<tr>
<td>Rhode Island</td>
<td>Yes</td>
<td>Educational institutions; individual relief funds; any org that does not intend to solicit and receive and does not actually raise or receive contributions in excess of $25,000 during a fiscal year, provided none of its fundraising functions are carried on by professional fundraisers and no part of its assets or income inures to the benefit of or is paid to any officer, director, member (contributions received from corporations, charitable foundations, government agencies, or a duly registered federated fund, incorporated community appeal, or United Way, shall not be included in determining the total amount of contributions received); orgs that solicit only from their own membership; nonprofit hospitals; public libraries; public nonprofit museums; churches; volunteer fire and rescue squads. § 5-53.1-3.</td>
<td>Annual</td>
<td>On or before the anniversary of initial registration</td>
<td>$90</td>
<td>Rhode Island Department of Business Regulation</td>
<td></td>
</tr>
<tr>
<td>South Carolina</td>
<td>Yes</td>
<td>If fundraising activities are not conducted by professional solicitors, professional fundraising counsel, or commercial coventurers: educational institutions; individual relief funds; orgs which (a) do not intend to solicit or receive contributions from the public in excess of $20,000 dollars in a calendar year and (b) have received a letter of tax exemption from the IRS; orgs which solicit exclusively from membership; veterans' orgs; state agencies. Exempt regardless of whether or not their fundraising activities are conducted by professional solicitors, etc.: state public school districts; orgs that do not intend to solicit or receive contributions from the public in excess of $7500 during a calendar year. Sec. 33-56-50.</td>
<td>Yes</td>
<td>Annual</td>
<td>On or before the anniversary of initial registration</td>
<td>$50</td>
<td>South Carolina Secretary of State</td>
</tr>
<tr>
<td>South Dakota</td>
<td>No</td>
<td>Religious institutions; educational institutions; cooperative scholarship corporations; volunteer fire departments, rescue squads or local civil defense organizations; community fairs, county fairs, district fairs and division fairs; political parties, candidates for federal or state office, and political action committees; hospitals and nursing homes; any corporation established by an act of Congress; orgs which do not intend to solicit and receive and do not actually raise or receive gross contributions in excess of $50,000</td>
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<td>South Dakota Office of the Attorney General</td>
</tr>
<tr>
<td>Tennessee</td>
<td>Yes</td>
<td>Yes, unless certain law enforcement related organization that engages in telephone solicitation in Texas</td>
<td>Annual</td>
<td>By the 6th month after the end of its accounting year</td>
<td>$80 - $240</td>
<td>Tennessee Secretary of State</td>
<td></td>
</tr>
<tr>
<td>Texas</td>
<td>No, unless certain law enforcement related organization that engages in telephone solicitation in Texas</td>
<td>Annual</td>
<td>By the 15th day of the fifth month after the last day of the organization's fiscal year</td>
<td>$50</td>
<td>Texas Attorney General</td>
<td></td>
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</tr>
<tr>
<td>State</td>
<td>Charitable Reg Req'd</td>
<td>Exemptions</td>
<td>Req’s Separate Reg for Exemption</td>
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<tr>
<td>Utah</td>
<td>Yes</td>
<td>Religious orgs; solicitations by a broadcast media owned or operated by an educational institution or governmental entity, or any entity organized solely for the support of that broadcast media; political parties and candidates, if the content and manner of any solicitation make clear that the solicitation is for the benefit of the political party or candidate; a political action committee or group soliciting funds relating to issues or candidates on the ballot; educational and auxiliary institutions; volunteer fire and rescue squads; local civil defense orgs whose financial oversight is under the control of a local governmental entity; any federal or state governmental unit; any corporation established by an act of the United States Congress, and more. Sec. 13-22-8.</td>
<td>Yes</td>
<td>Annual</td>
<td>Registration will expire on the earlier of January 1, April 1, July 1 or October 1 following the completion of 12 months after the date of the initial issuance. Permits that are issued pursuant to your Renewal Application will expire on the same date one year later.</td>
<td>$75</td>
<td>Utah Division of Consumer Protection</td>
</tr>
<tr>
<td>Vermont</td>
<td>No</td>
<td>Educational institutions; persons requesting contributions solely for the relief of a specified, named individual; orgs that do not intend for the total amount of the contributions it receives from both Virginia residents and nonresidents to exceed $5,000 (solicited by unpaid individuals); orgs that only solicit from members; orgs that do not have a physical office in Virginia, but solicit from outside the state and have a chapter, branch or affiliate within Virginia that has already registered; certain tax-exempt healthcare institutions; churches or association of churches; nonprofit organizations that only solicit contributions through grant proposals submitted to for-profit corporations; nonprofit organizations and private foundations</td>
<td>Yes</td>
<td>Annual</td>
<td>On or before the 15th day of the 5th calendar month of the next fiscal year</td>
<td>$100</td>
<td>Vermont Attorney General</td>
</tr>
<tr>
<td>Virginia</td>
<td>Yes</td>
<td>Charitable orgs raising less than $50,000 from the public in any accounting year when all the activities, including fundraising, are carried out by unpaid persons; churches; political organizations; fundraising to benefit specific individual, but only if all proceeds is given to that individual</td>
<td>Yes</td>
<td>Annual</td>
<td>See here</td>
<td></td>
<td>Virginia Department of Agriculture and Consumer Services</td>
</tr>
<tr>
<td>Washington</td>
<td>Yes</td>
<td>Educational institutions; individual relief funds; non-profit hospitals and nursing homes; membership organizations soliciting only from members; churches &amp; synagogues; special fundraising events for registered charity; charities which raise less than $25,000 per year and do not employ a professional fundraiser</td>
<td>Annual</td>
<td></td>
<td>On or before the anniversary of initial registration</td>
<td></td>
<td>Washington Secretary of State</td>
</tr>
<tr>
<td>West Virginia</td>
<td>Yes</td>
<td></td>
<td>Annual</td>
<td></td>
<td></td>
<td></td>
<td>West Virginia Secretary of State</td>
</tr>
<tr>
<td>State</td>
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<td>Exemptions</td>
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<tr>
<td>Wisconsin</td>
<td>Yes</td>
<td>Religious entities exempt from filing federal annual return; candidates for national, state or local office or a political party; orgs that do not intend to raise or receive contributions in excess of $25,000 during a fiscal year whose solicitations are performed by unpaid persons; fraternal, civic, benevolent, patriotic or social orgs that solicit solely from membership; veterans’ organizations; nonprofit, postsecondary educational institutions; individual relief funds; state agencies; private schools; corporations established by an act of the United States Congress</td>
<td>Annual</td>
<td>Within 12 months after fiscal year-end</td>
<td>$15 initial registration; $54 renewal</td>
<td>Wisconsin Department of Financial Institutions</td>
<td></td>
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<tr>
<td>Wyoming</td>
<td>No</td>
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<td>Wyoming Secretary of State</td>
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</tbody>
</table>

*Please note, the above is for informational purposes only, and does not constitute legal advice. Additionally, please note that some data may have been abridged or summarized. Please confirm the applicability of any exemption, etc., to your organization directly.*
GOOD GOVERNANCE

All nonprofit organizations should provide an inclusive and supportive environment for their staff and volunteers. In this section, we provide templates for policies that an organization might consider adopting, as well as an outline for an employee handbook.

Employee Handbook

Creating an employee handbook which covers the following topics will not only help your organization comply with federal and state labor requirements, but will also serve as an important resource for employees, help establish organizational expectations, ensure fair and consistent treatment of employees, and provide legal protection for the organization. Items in green font denote topics for which we have sample policies or guidance available.

Outline

1. Organizational mission & values
2. General organizational information
   a. Addresses, etc.
   b. Key contacts (e.g., directors, key staff)
3. Employment policies
   a. Employment Forms
      i. Employee information form
      ii. W-4 (& state tax form)
      iii. I-9 (required to keep copy internally, but do not need to submit)
      iv. Direct deposit authorization form
      v. Department of Labor report of new hire
      vi. State new hire form(s)
   b. At-will employment statement
   c. Pay schedule, deductions
   d. Timekeeping and breaks (for non-exempt employees)
   e. PTO
   f. Recognized holidays
   g. Benefits
   h. Parental leave
      i. Workers compensation
   j. Performance review
      i. Schedule
      ii. Max raise
      iii. Form
   k. Disclaimer - subject to change, not a guarantee of employment
4. Operational policies
   a. Document retention
b. Confidentiality, data security
   c. Reimbursement and travel
   d. Jury duty policy
5. Good governance policies
   a. Conflict of interest
   b. Anti-discrimination & anti-harassment
   c. Whistleblower
   d. Employee Dating
6. Acknowledgement of terms, employee signature
Sample Anti-Discrimination and Anti-Harassment Policy

Objective

[Organization] (“[Organization shorthand]”) is committed to a work environment in which all individuals are treated with respect and dignity. Each individual has the right to work in a professional atmosphere that promotes equal employment opportunities and prohibits unlawful discriminatory practices, including harassment. [Organization] expects that all relationships among persons in the office will be respectful, professional, and free of bias, prejudice, and harassment.

[Organization] has developed this Anti-Discrimination and Anti-Harassment Policy (“AD-AH Policy”) to ensure that all its employees can work in an environment free from unlawful harassment, discrimination, and retaliation. [Organization] will make every reasonable effort to ensure that all concerned are familiar with this policy, including appropriate training sessions, and are aware that any complaint in violation of this policy will be investigated and resolved appropriately.

An employee who violates this AD-AH Policy is subject to discipline, up to and including termination.

Policy

Equal Employment Opportunity

[Organization] does not and shall not discriminate on the basis of race, color, religion (creed), gender, gender identity, gender expression, age, national origin (ancestry), disability, marital or familial/parental status, sexual orientation, or military status, in any of its activities or operations. These activities include, but are not limited to, hiring and firing of staff, selection of volunteers and vendors, and provision of services. We are committed to providing an inclusive and welcoming environment for all members of our staff, volunteers, contractors, vendors, donors, and coalition partners.

[Organization] is an equal opportunity employer. [Organization] will not discriminate and will take measures to ensure against discrimination in employment, recruitment, advertisements for employment, compensation, termination, upgrading, promotions, and other conditions of employment against any employee or job applicant on the bases of race, color, gender, national origin, age, religion, creed, disability, veteran’s status, sexual orientation, gender identity or gender expression.

Anti-Harassment Policy

[Organization] is committed in all areas to providing a work environment that is free from harassment. Harassment based upon an individual’s sex, sexual orientation, race, ethnicity, national origin, age, religion or any other legally protected characteristics will not be tolerated. All employees, including supervisors and other management personnel, are expected and required to abide by this policy. No person will be adversely affected in employment with our organization as a result of bringing complaints of unlawful harassment.
Sexual Harassment

Sexual harassment is behavior of a sexual nature or relating to a targeted individual’s sex that is unwelcome and offensive to the person or persons it is targeted toward. Sexual harassment constitutes discrimination and is illegal under federal, state, and local laws. For the purposes of this policy, “sexual harassment” is defined, as in the Equal Employment Opportunity Commission Guidelines, as conduct that explicitly or implicitly affects an individual's employment, unreasonably interferes with an individual's work performance, or creates an intimidating, hostile, or offensive work environment, and is of a sexual nature, or relates to the targeted individual's sex. Such conduct may include unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when, for example: a) submission to such conduct is made either explicitly or implicitly a term or condition of an individual’s employment, b) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual, or c) such conduct has the purpose or effect of unreasonably interfering with an individual’s work performance or creating an intimidating, hostile or offensive working environment.

Title VII of the Civil Rights Act of 1964 recognizes two types of sexual harassment: a) quid pro quo and b) hostile work environment. Sexual harassment may include a range of subtle and not-so-subtle behaviors and may involve individuals of the same or different gender. Depending on the circumstances, these behaviors may include unwanted sexual advances or requests for sexual favors; sexual jokes and innuendo; verbal abuse of a sexual nature; unwanted physical contact; foul language of an offensive sexual nature or owing to the target’s sex; obscene gestures; displays of pornographic or sexually explicit pictures or drawings; and other physical, verbal or visual conduct of a sexual nature. Use of [Organization] technology (such as computers, email, or mobile phones) for the purpose of viewing, displaying, or disseminating material that is sexual or otherwise offensive in nature may also constitute harassing behavior.

Other Harassment

Harassment on the basis of any other protected characteristic is also strictly prohibited. Under this policy, harassment is verbal, written or physical conduct that denigrates or shows hostility or aversion toward an individual because of his or her race, color, religion, sex, sexual orientation, gender identity or expression, national origin, age, disability, marital status, citizenship, genetic information, or any other characteristic protected by law, or that of his or her relatives, friends or associates, and that: a) has the purpose or effect of creating an intimidating, hostile or offensive work environment, b) has the purpose or effect of unreasonably interfering with an individual’s work performance, or c) otherwise adversely affects an individual’s employment opportunities.

Harassing conduct includes epithets, slurs or negative stereotyping; threatening, intimidating or hostile acts; denigrating jokes; and written or graphic material that denigrates or shows hostility or aversion toward an individual or group that is placed on walls or elsewhere on the employer’s premises or circulated in the workplace, on company time or using company equipment by e-mail, phone (including
voice messages), text messages, social networking sites or other means.

Retaliation

[Organization] encourages employees to report all perceived incidents of discrimination or harassment, and requires supervisory-level staff to report incidents or complaints of discrimination or harassment. It is [Organization]’s policy to promptly, thoroughly, and impartially investigate such reports. [Organization] prohibits retaliation against any individual who reports discrimination or harassment or participates in an investigation of such reports.

Application of this AD-AH Policy

This AD-AH Policy applies to all applicants, board members, advisors, volunteers, and employees, whether related to conduct engaged in by fellow employees or by someone not directly connected to [Organization] (e.g., an outside vendor, consultant, donor, or affiliate partner).

Conduct prohibited by this policy is unacceptable in the workplace and in any work-related setting outside the workplace, such as during business trips, business meetings, and business-related social events.

Reporting Procedures

Any employee who believes she or he has been subjected to, or has witnessed, actions that constitute a violation of this AD-AH Policy should promptly report the matter to management. The employee may report the matter to her direct supervisor, to a next level supervisor, or to any other supervisor with whom the employee feels comfortable discussing the matter, including members of the board. Employees may utilize [Organization]’s anonymous [online reporting tool]. All reports made through this tool will be sent to non-staff members of the board. The employee should not wait until the action he or she believes is a violation of this policy becomes severe or pervasive to make a report.

Management will initiate an investigation into any report of an alleged violation of this AD-AH Policy within 30 days and, where appropriate, take appropriate corrective action. If the employee feels that [Organization], including the Board of Directors, cannot adequately conduct an impartial investigation of any alleged violations of this Policy, he or she is encouraged to contact the Equal Employment Opportunity Commission (EEOC), an appropriate local or state agency (e.g., the City Equal Employment/Fair Housing Office, the State Office of Human Rights, or Department of Fair Employment and Housing in State), or an outside advisor.

Any employee who believes she or he has been subjected to, or has witnessed, retaliation due to the reporting of harassment or discrimination should also promptly report the matter to management and shall be given the same protections as an individual reporting violations of this AD-AH Policy.
To the extent possible, [Organization] management will protect the confidentiality of allegations of AD-AH Policy violations, including retaliation, and of documents created or obtained that concern an investigation into an allegation of an AD-AH Policy violation.
Sample Conflict of Interest Policy

Section 1. Purpose of Policy

The purpose of this conflict of interest policy is to protect this tax-exempt corporation’s interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the corporation or any “disqualified person” as defined in Section 4958(f)(1) of the Internal Revenue Code and as amplified by Section 53.4958-3 of the IRS Regulations and which might result in a possible “excess benefit transaction” as defined in Section 4958(c)(1)(A) of the Internal Revenue Code and as amplified by Section 53.4958 of the IRS Regulations. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Section 2. Definitions

a. **Interested Person.** Any director, principal officer, or member of a committee with governing board designated powers, or any other person who is a “disqualified person” as defined in Section 4958(f)(1) of the Internal Revenue Code and as amplified by Section 53.4958-3 of the IRS Regulations, who has a direct or indirect financial interest, as defined below, is an interested person.

b. **Financial Interest.** A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

i. An ownership or investment interest in any entity with which the corporation has a transaction or arrangement;

ii. A compensation arrangement with the corporation or with any entity or individual with which the corporation has a transaction or arrangement; or

iii. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the corporation is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well any other factors that are not insubstantial. A financial interest in not necessarily a conflict of interest. Under Section 3, paragraph B, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Section 3. Conflict of Interest Avoidance Procedures

a. **Duty to Disclose.** In connection with any actual or potential conflict of interest, an interested
person must disclose the existence of the financial interest and be given the opportunity to
disclose all material facts to the directors and members of committees with governing board
delegated powers considering the proposed transaction or arrangement.

b. **Determining Whether a Conflict of Interest Exists.** After disclosure of the financial interest and
all material facts, and after any discussion with the interested person, said person shall leave the
governing board or committee meeting while the determination of a conflict of interest is
discussed and voted upon. The remaining board or committee members shall decide if a conflict
of interest exists.

c. **Procedures for Addressing the Conflict of Interest.** An interested person may make a
presentation at the governing board or committee meeting, but after the presentation, she shall
leave the meeting during the discussion of, and the vote on, the transaction or arrangement
involving the possible conflict of interest.

The chair of the governing board or committee shall, if appropriate, appoint a disinterested
person or committee to investigate alternatives to the proposed transaction or arrangement.

After exercising due diligence, the governing board or committee shall determine whether the
corporation can obtain with reasonable efforts a more advantageous transaction or
arrangement for a person or entity that would not give rise to a conflict of interest.

If a more advantageous transaction or arrangement is not reasonably possible under
circumstances not producing a conflict of interest, the governing board or committee shall
determine by a majority vote of the disinterested directors whether the transaction or
arrangement is in the corporation’s best interest, for its own benefit, and whether it is fair and
reasonable. In conformity with the above determination, it shall make its decision as to whether
to enter into the transaction or arrangement.

d. **Violations of the Conflicts of Interest Policy.** If the governing board or committee has reasonable
cause to believe a member has failed to disclose actual or possible conflicts on interest, it shall
inform the member of the basis for such belief and afford the member an opportunity to explain
the alleged failure to disclose.

If, after hearing the member’s response and after making further investigation as warranted by
the circumstances, the governing board or committee determines the member has failed to
disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and
corrective action.

**Section 4. Records of Board and Committee Proceedings**

The minutes of meetings of the governing board and all committees with board delegated powers shall
contain:

a. The names of the persons who disclosed or otherwise were found to have a financial interest in
connection with any actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board’s or committee’s decision as to whether a conflict of interest in fact existed.

b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the contents of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Section 5. Compensation Approval Policies

A voting member of the governing board who receives compensation, directly or indirectly, from the corporation for services is precluded from voting on matters pertaining to that member’s compensation.

A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the corporation for services is precluded from voting on matters pertaining to that member’s compensation.

No voting member of the governing board for any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the corporation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

When approving compensation for directors, officers, employees, contractors, or any other compensation contract or arrangement, in addition to complying with the conflict of interest requirements and policies contained in the preceding and following sections of this Article as well as the preceding paragraphs of this section of this Article, the board or a duly constituted compensation committee of the board shall also comply with the following additional requirements and procedures:

a. The terms of compensation shall be approved by a board or compensation committee prior to the first payment of compensation;

b. All members of the board or compensation committee must not have a conflict of interest with respect to the compensation arrangement as specified in IRS Regulation Section 53.4958-6(c)(iii), which generally requires that each board member or committee member approving a compensation arrangement between this organization and a “disqualified person” (as defined in Section 4958(f)(1) of the Internal Revenue Code and as amplified by Section 53.4958-3 of the IRS Regulations):
   i. is not the person who is the subject of the compensation arrangement, or a family member of such person;
   ii. is not in any employment relationship subject to the direction or control of the person who is the subject of the compensation arrangement;
   iii. does not receive compensation or other payments subject to approval by the person
who is the subject of the compensation arrangement;

iv. has no material financial interest affected by the compensation arrangement; and

v. does not approve a transaction providing economic benefits to the person who is the subject of the compensation arrangement, who in turn has approved or will approve a transaction providing benefit to the board or committee member.

c. The board or compensation committee shall obtain and rely upon appropriate data as to comparability prior to approving the terms of compensation. Appropriate data may include, but is not limited to, the following:

i. compensation levels paid by similarly situated organizations, both taxable and tax-exempt, for functionally comparably position;

ii. the available of similar services in the geographic area of the organization;

iii. current compensation surveys compiled by independent firms;

iv. prior or current offers from similar institutions competing for the services of the person who is the subject of the compensation arrangement.

As allowed by IRS Regulation 4958-6, if this organization has average annual gross receipts (including contributions) for its three prior tax years of less than $1 million, the board or compensation committee will have obtained and relied upon appropriate data as to comparability if it obtains and relies upon data on compensation paid by three comparable organizations for similar services.

d. The terms of compensation and the basis for approving them shall be recorded in written minutes of the meeting of the board or compensation committee that approved the compensation. Such documentation shall include:

i. the terms of the compensation arrangement and the date it was approved;

ii. the members of the board or compensation committee who were present during debate on the transaction, those who voted on it, and the votes cast by each board member or committee member;

iii. the comparability data obtained and relied upon and how the data was obtained;

iv. if the board or compensation committee determines that reasonable compensation for a specific position in this organization or for providing services under any other compensation arrangement with this organization is higher or lower than the rate of comparably data obtained, the basis for this determination;

v. if the board or committee makes adjustments to comparability data due to geographic area or other specific conditions, these adjustments and the reasons for them;
vi. any actions taken with respect to determining if a board or committee member had any conflict of interest with respect to the compensation arrangement, and if so, actions taken to make sure the member with the conflict of interest did not affect or participate in the approval of the transaction.

e. The minutes of the board or committee meetings at which compensation arrangements are approved must be approved before the latter of the date of the next board or committee meeting or 60 days after the final actions of the board or committee are taken with respect to approval of the compensation arrangements. The minutes must be reviewed and approved by the board and committee as reasonable, accurate, and complete prior to or at the board or committee meeting immediately following final action on the arrangement by the board or committee.

Section 6. Annual Statements

Each director, principal officer, and member of a committee with governing board delegate powers shall annually sign a statement which affirms such person:

- has received a copy of the conflicts of interest policy;
- has read and understands the policy;
- has agreed to comply with the particular policy; and
- understands the corporation is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more tax-exempt purposes.

Section 7. Periodic Reviews

To ensure the corporation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- Whether partnerships, joint ventures, and arrangements with management organizations conform to the corporation’s written policies, are properly regarded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in inurement, impermissible private benefit, or an excess benefit transaction.
- Whether compensation arrangements and benefits are reasonable based on competitive survey information, and the result of arm’s-length bargaining.

Section 8. Use of Outside Experts
When conducting the periodic reviews as provided for in Section 7, the corporation may, but need not, consult outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.
Sample Document Retention Policy

Purpose

The purpose of this Policy is to ensure that (1) all records and documents necessary to [Organization] (“[Organization shorthand]”) are adequately maintained and safeguarded, and (2) to ensure that records that are no longer needed by [Organization] are discarded at the proper time. This Policy is intended to help all [Organization] employees, board members, interns, and volunteers understand their obligations relating to retention of physical and electronic records, including e-mail, text files, sound and movie files, PDF documents, and all other files created, transmitted, or received for [Organization] business. This Policy represents [Organization]’s policy regarding the retention and disposal of records and the retention and disposal of electronic documents.

Administration

The attached Record Retention Schedule (Appendix A) shall guide the maintenance, retention, and disposal of [Organization] records. The [Executive Director] is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The [Executive Director] is also authorized to make modifications to the Record Retention Schedule as necessary to ensure that it is in compliance with local, state and federal laws, and monitor compliance with this Policy.

Suspension of Record Disposal In Event of Litigation or Claims

In the event [Organization] is served with any subpoena or request for documents in connection with any governmental investigation or audit concerning [Organization] or the commencement of any litigation against or concerning [Organization], the [Executive Director] shall immediately order that [Organization] suspend further disposal of documents until further notice. If any board member or staff member becomes aware that litigation, a governmental audit, or a government investigation has been instituted, or is reasonably anticipated or contemplated and they are not sure whether the [Executive Director] is aware of it, they shall make the [Executive Director] aware of it.

The [Executive Director] may thereafter amend or rescind the order only after conferring with legal counsel. Failure to comply with this Policy, including, particularly, disobeying any destruction halt order, could result in possible civil or criminal sanctions. In addition, for staff, it could lead to disciplinary action, including possible termination.

Safeguarding of Physical & Electronic Records

Both physical and electronic documents shall be stored in a safe and accessible manner. Physical documents which are necessary for [Organization]’s continued operation shall be regularly duplicated or backed up on [Organization]’s electronic storage platform. Physical documents must be kept in a secure environment, and electronic documents must be stored only on approved [Organization]-operated
storage platforms with appropriate privacy settings. Documents in electronic format shall be maintained just as hard copy or paper documents are, in accordance with the Document Retention Schedule.

**Applicability**

This Policy applies to all physical and electronic records generated in the course of [Organization]’s operation, including both original documents and reproductions.
## Appendix A – Record Retention Schedule

### Accounting & Finance

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable ledgers and schedules</td>
<td>7 years</td>
</tr>
<tr>
<td>Accounts Receivable ledgers and schedules</td>
<td>7 years</td>
</tr>
<tr>
<td>Annual Audit Reports and Financial Statements</td>
<td>Permanent</td>
</tr>
<tr>
<td>Bank Statements, Reconciliations, &amp; Deposit Slips</td>
<td>7 years</td>
</tr>
<tr>
<td>Employee Expense Reports</td>
<td>7 years</td>
</tr>
<tr>
<td>General Ledgers</td>
<td>Permanent</td>
</tr>
<tr>
<td>Interim Financial Statements</td>
<td>7 years</td>
</tr>
<tr>
<td>Credit Card Records</td>
<td>3 years</td>
</tr>
</tbody>
</table>

### Corporate Records

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate Records (corporate seals, articles of incorporation, bylaws, annual corporate reports)</td>
<td>Permanent</td>
</tr>
<tr>
<td>Board Records (minutes of the Board and all committees, etc.)</td>
<td>Permanent</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>Permanent</td>
</tr>
</tbody>
</table>

### Correspondence & Internal Memoranda

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hard copy correspondence or memoranda relating to routine matters with no lasting significance</td>
<td>1 year</td>
</tr>
<tr>
<td>Correspondence and internal memoranda important to the organization or having lasting significance</td>
<td>Permanent, subject to review</td>
</tr>
<tr>
<td>Transitory Messages (routine communication or information exchange with no lasting value, e.g., meeting or event notices, internal requests for information, announcements, routine inquiries, etc.)</td>
<td>Should be read and promptly deleted or as soon as their usefulness has ended</td>
</tr>
<tr>
<td>---------------------------------------------------------------</td>
<td>--------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Personal Messages (non-record messages, e.g., lunch arrangements between friends)</td>
<td>Should be read and promptly deleted or as soon as their usefulness has ended</td>
</tr>
</tbody>
</table>

### Contribution/Gift/Grant Records

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contribution Records</td>
<td>Permanent</td>
</tr>
<tr>
<td>Documents Evidencing Terms of Gifts</td>
<td>Permanent</td>
</tr>
<tr>
<td>Grant Records</td>
<td>7 years after end of grant period</td>
</tr>
</tbody>
</table>

### Insurance Records

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property, D&amp;O, Workers’ Compensation and General Liability Insurance Policies</td>
<td>Permanent</td>
</tr>
<tr>
<td>Insurance Claims Records</td>
<td>Permanent</td>
</tr>
</tbody>
</table>

### Legal & Contract Records

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contracts and Related Correspondence</td>
<td>7 years after expiration or termination</td>
</tr>
<tr>
<td>Legal Correspondence</td>
<td>Permanent</td>
</tr>
<tr>
<td>Legal Memoranda and Opinions</td>
<td>7 years after close of matter</td>
</tr>
<tr>
<td>Court Orders</td>
<td>Permanent</td>
</tr>
</tbody>
</table>

### Management & Miscellaneous Records

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The Greenfield Project
<table>
<thead>
<tr>
<th>Record Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strategic Plan</td>
<td>7 years after expiration</td>
</tr>
<tr>
<td>Policies and Procedures</td>
<td>Current version with revision history</td>
</tr>
<tr>
<td>Consultant’s Reports</td>
<td>2 years</td>
</tr>
</tbody>
</table>

**Employment Records**

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Records</td>
<td>Termination + 7 years</td>
</tr>
<tr>
<td>Retirement and Pension Records</td>
<td>Permanent</td>
</tr>
</tbody>
</table>

**Property Records**

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property deeds and purchase/sale agreements</td>
<td>Permanent</td>
</tr>
<tr>
<td>Property Tax</td>
<td>Permanent</td>
</tr>
<tr>
<td>Real Property Leases</td>
<td>Permanent</td>
</tr>
<tr>
<td>Trademarks, Copyrights, Patents</td>
<td>Permanent</td>
</tr>
<tr>
<td>Property Insurance Policies</td>
<td>Permanent</td>
</tr>
</tbody>
</table>

**Tax Records**

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Exemption Documents &amp; Correspondence</td>
<td>Permanent</td>
</tr>
<tr>
<td>IRS Rulings</td>
<td>Permanent</td>
</tr>
<tr>
<td>Annual Information Returns (Federal &amp; State)</td>
<td>Permanent</td>
</tr>
<tr>
<td>Tax Returns (Income, Franchise, Property)</td>
<td>Permanent</td>
</tr>
<tr>
<td>Payroll Tax Records</td>
<td>7 years</td>
</tr>
<tr>
<td>Tax Bills, Receipts, Statements</td>
<td>7 years</td>
</tr>
<tr>
<td>Audit Records</td>
<td>Permanent</td>
</tr>
</tbody>
</table>
Sample Employee Dating Policy

Objective

[Organization] strongly believes that a work environment where employees maintain clear boundaries between employee personal and business interactions is necessary for effective business operations. Although this policy does not prevent the development of friendships or romantic relationships between co-workers, it does establish boundaries as to how relationships are conducted during working hours and within the working environment.

Individuals in supervisory or managerial roles, and those with authority over others’ terms and conditions of employment, are subject to more stringent requirements under this policy due to their status as role models, their access to sensitive information, and their ability to affect the employment of individuals in subordinate positions.

This policy does not preclude or interfere with the rights of employees protected by the National Labor Relations Act or any other applicable statute concerning the employment relationship.

Procedures

1. During working time and in working areas, employees are expected to conduct themselves in an appropriate workplace manner that does not interfere with others or with overall productivity.

2. During nonworking time, such as lunches, breaks, and before and after work periods, employees engaging in personal exchanges in nonwork areas should observe an appropriate workplace manner to avoid offending other workers or putting others in an uncomfortable position.

3. Employees are strictly prohibited from engaging in physical contact that would in any way be deemed inappropriate in the workplace by a reasonable person while anywhere on company premises, whether during working hours or not.

4. Employees who allow personal relationships with co-workers to adversely affect the work environment will be subject to [Organization]'s disciplinary policy, including counseling for minor problems. Failure to change behavior and maintain expected work responsibilities is viewed as a serious disciplinary matter.

5. Employee off-duty conduct is generally regarded as private, as long as such conduct does not create problems within the workplace. An exception to this principle, however, is romantic or sexual relationships between supervisors and subordinates.

6. Any supervisor, manager, executive or other company official in a sensitive or influential position with [Organization] must disclose the existence of a romantic or sexual relationship with another co-worker or volunteer. Any such relationship between an employee and a vendor or contractor with [Organization] must also be disclosed. Disclosure may be made to the individual’s immediate supervisor, the Executive Director, the Board of Directors, or another

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1 Adapted from The Society of Human Resource Management (SHRM).
designated individual, such as the Director of Human Resources. [Organization] will review the circumstances to determine whether any conflict of interest exists.

- ALTERNATIVE: Relationships between employees/volunteers and supervisors, managers, executives or other company officials in sensitive or influential positions with [Organization] is strongly discouraged.

7. When a conflict-of-interest or potential risk is identified due to a company official’s relationship with a co-worker or volunteer, [Organization] will work with the parties involved to consider options for resolving the problem. The initial solution may be to make sure the parties no longer work together on matters where one is able to influence the other or take action for the other. Matters such as hiring, firing, promotions, performance management, compensation decisions and financial transactions are examples of situations that may require reallocation of duties to avoid any actual or perceived reward or disadvantage. In some cases, other measures may be necessary, such as transfer of one or both parties to other positions or departments. If one or both parties refuse to accept a reasonable solution, such refusal may be deemed a voluntary resignation.

8. Failure to cooperate with [Organization] to resolve a conflict or problem caused by a romantic or sexual relationship involving co-workers, volunteers, managers, supervisors or others in positions of authority, may be deemed insubordination and result in disciplinary action up to and including termination.

9. The provisions of this policy apply regardless of the sexual orientation of the parties involved.

10. Where doubts exist as to the specific meaning of the terms used above, employees should make judgments based on the overall spirit and intent of this policy.

11. Any concerns about the administration of this policy should be addressed to the Director of HR, the Executive Director, or the Board of Directors.
Sample Jury Duty Policy

Adapted from the Corporate Counsel's Guide to Legal Aspects of Employee Handbooks and Policies

[Organization] encourages employees to fulfill their civic responsibilities when called upon for jury duty or to serve as a witness. Accordingly, when an employee is absent on a regularly scheduled work day because of a summons to appear for examination as a juror or a summons to appear for jury duty, the employee will receive the difference between their regular wage and/or salary and the lesser amount received for such services. Any reimbursements for mileage or parking shall be retained by the employee.

When an employee is absent on a regularly scheduled work day because the employee has been issued a subpoena by a court with proper jurisdiction to appear as a witness, except when the employee appears as a witness for the employee's own personal benefit, the employee will receive the difference between their regular wage and/or salary and the lesser amount received for appearing as a witness. Any reimbursements for mileage or parking shall be retained by the employee. An employee involved as a plaintiff or defendant in a legal action is not covered under this policy.

The employee must notify his or her immediate supervisor as soon as the employee receives:

- a notice to appear for examination as a juror;
- a summons to appear and actually serve as a juror; or
- a summons to appear as a witness in a court case, and furnished with a copy of such notice or summons. A copy of the notice or summons should be forwarded to the [human resources department].

[Organization] will generally not attempt to get an employee released from serving on a jury or appearing as a witness. If the employee’s absence will seriously impede or disrupt production or cause some other hardship to [Organization], the employee’s supervisor may request that [the human resources department] ask for postponement of such service.

Reporting for Work while Serving as a Juror or Witness:

Employees on jury duty or called as a witness will be expected to work as much of their regularly scheduled shift as their jury duty schedule or appearance in court permits. Employees must report for work on their regularly scheduled work day whenever they are excused from jury duty or witness duty for one-half day or more (provided the court pays for only one-half day of service; if the court pays for the full day, the employee is excused for work the full day), in order to be eligible for jury/witness duty pay for that day. If an employee is excused from jury duty or witness duty for any full work day for which the employee is not compensated by the

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court, the employee will be required to report for work that day, provided it is a regularly scheduled work day.

Employees will continue to receive their regular pay, including holiday pay for holidays observed by [Organization], for each pay period during their authorized absence as a juror or witness.

**Completion of Jury Duty or Witness Service:**

When employees complete their jury or witness service, they must present their immediate supervisor with a statement from the relevant clerk of court or other responsible court official giving the dates the employee served as a juror or witness and amounts received for those services, less those amounts representing reimbursement for parking fees or mileage. Only the difference between the amount received for jury/witness duty and the employee's regular pay shall be included in the employee's earnings and subject to income tax and Social Security withholding.
Sample Parental Leave Policy

[Organization] ("[Organization shorthand]") encourages all employees to take time after bringing a child into their home to care for themselves and their families and to bond with their new addition. This policy is adopted as an affirmation of [Organization]'s commitment to support its employees both in their decisions to become parents and in their work on behalf of the organization.

Eligibility

The parental leave benefits detailed below are available to all full-time [Organization] employees and to all part-time employees working an average of twenty (20) or more hours per week after the birth, adoption, or foster care placement of a child. Leave taken under this policy will be treated as part of and applied against leave to which an employee is otherwise entitled under the Family and Medical Leave Act and similar state/local law.

Paid Leave

Any employee who meets the eligibility requirements above is entitled to 12 weeks of paid leave. Pregnant mothers are entitled to an additional 4 weeks of paid leave to accommodate birth recovery or any form of pregnancy disability. Paid parental leave will be paid at 100 percent of the employee's regular salary.

Unpaid Leave

An employee may extend the period of parental leave, with the approval of the Executive Director, by taking up to 6 weeks of unpaid leave.

Continuity and Timing of Leave

All parental leave should be taken within 12 months of the date of the applicable birth, adoption, or foster care placement. All parental leave should be taken consecutively unless an intermittent leave is approved in advance by the Executive Director.

Notice

Any employee planning to take parental leave should provide [Organization] with at least 30 days’ notice prior to the anticipated commencement of the leave. Where circumstances beyond the employee's control make it impracticable to give 30 days’ notice, the employee should provide notice to [Organization] as soon as is practicable. Notice should be in writing and provided to the employee’s supervisor, with a copy to the Executive Director.

Benefits During Leave

While on parental leave, employees already enrolled in any of [Organization]'s benefit plans will continue to be covered by those benefit plans for the duration of the parental leave at the level and
under the conditions that coverage would have been provided if the employee had continued in active employment continuously for the duration of such leave.

Return to Work

Upon the expiration of the parental leave, the employee returning to work will be restored to the same position she or he held when the leave began, or to an equivalent position, with equivalent employment benefits, pay, and other terms and conditions of employment.

Special Circumstances

[Organization] recognizes that new parenthood may come with unanticipated physical, mental, and emotional demands. [Organization] is committed to supporting its employees during this time, and employees are encouraged to communicate openly with their supervisors regarding any special circumstances that may require additional accommodation.
Sample Travel and Reimbursement Policy

It is the policy of [Organization] ("[Organization nickname, if appropriate]") to provide reimbursement for employees and board members for pre-approved travel related expenses, including, but not limited to, transportation, hotels, and meals. These expenses must be reasonable and necessary, as well as job-related.

When a [Organization] employee or board member plans to travel on [Organization] business, the trip must be pre-approved in writing (including email) by the [authorized officer/staff titles]. As detailed in the sections below, individual expenses incidental to that trip (airfare, hotels, ground transportation) may require separate, advance approval before booking.

Employees traveling on behalf of [Organization] should take care to incur the lowest reasonable travel expenses and exercise care to avoid impropriety or the appearance of impropriety.

1. Authorization and responsibility

Staff and board member travel must be authorized. Travelers should verify that planned travel is eligible for reimbursement before making travel arrangements. Within 30 days of completion of a trip, the traveler must submit a travel reimbursement request and supporting documentation to the [authorized officer/staff title] to obtain reimbursement of expenses.

An individual may not approve his or her own travel or reimbursement. A travel reimbursement request must be approved by the [authorized officer/staff titles] before reimbursement is made.

Travelers should review reimbursement guidelines before spending personal funds for business travel to determine if such expenses are reimbursable. [Organization] reserves the right to deny reimbursement of travel-related expenses for failure to comply with policies and procedures. Travelers who use personal funds to facilitate travel arrangements will not be reimbursed until after the trip occurs and proper documentation is submitted.

2. Air Transportation

2.1 Reservations

In order to minimize unnecessary expenditure, employees and board members traveling for [Organization] business should make every effort to make travel arrangements 30 or more days in advance of travel.
Air Mileage Programs. Managing the traveler’s air mileage accounts is the responsibility of the traveling employee/board member. Airline miles earned while traveling on [Organization] business may be retained by the traveling employee/board member.

Frequent flyer miles or benefits are not reimbursable by [Organization], even if they are used on [Organization] business.

2.2 Flight Class

Employees and board members booking air travel for business purposes may book that travel through their [Organization] credit card, if one has been issued to them, or through the [authorized officer/staff titles], who will use a [Organization] credit card, or may book the travel with a personal card and seek reimbursement. Travelers seeking reimbursement must follow the policies outlined below and in Section 1, above.

Coach class non-stop is the in-policy booking class for all domestic flights. The traveler should take care to select the lowest-cost flight that reasonably accommodates necessary travel. In the event that no coach class tickets are reasonably available to accommodate an employee or board member’s necessary travel, the traveler must obtain advance approval from the [authorized officer/staff titles] in order to be reimbursed for an upgraded ticket. In the event that a ticket with a single layover is significantly less expensive than a comparably timed direct flight, [Organization] requests, but does not require, that the traveler consider selecting the layover flight.

If a trip has received the necessary pre-approval, it is not necessary for reimbursement purposes for the traveler to obtain pre-approval before booking a domestic single passenger ticket that is less than or equal to $500 round trip or $250 one way. Any flights exceeding that price must receive pre-approval from the [authorized officer/staff titles].

Personal Upgrades. Personal miles or coupons can be used to upgrade to business or first class, or an employee may opt to pay personally for the price difference between coach and a higher class or to “upgrade” to a more desirable flight time or carrier (for example, if the traveler prefers a more expensive morning flight to a less expensive afternoon flight that would reasonably accommodate the purposes of the travel).

3. Ground Transportation

Employees and board members traveling on [Organization] business should select the most cost-effective, safe, and efficient mode of ground transportation.

Employees and board members booking ground transportation for business purposes may book ground transportation through their [Organization] credit card, if one has been issued to them, or through the [authorized officer/staff titles], who will use a [Organization] credit card, or may book the travel with a
personal card and seek reimbursement. Travelers seeking reimbursement must follow the policies outlined below and in Section 1, above.

3.1 Rental Cars

In general, an intermediate or smaller car is the car type within policy; however, the size and type of the rental car should be appropriate for the number of people in the car and the road conditions on which it will be used. Hybrid rentals are encouraged. In-car navigation systems and electronic toll payment options for rental cars are considered reimbursable. All other convenience options, e.g. satellite radio, are considered non-reimbursable. If a trip has received the necessary pre-approval, it is not necessary for reimbursement purposes for the traveler to obtain pre-approval before booking an intermediate or smaller rental car with the reimbursable options outlined above. In the event that it is necessary to rent a car that exceeds the intermediate car type, the rental must be pre-approved by the [authorized officer/staff titles] in order to be eligible for reimbursement.

Travelers renting vehicles for [Organization] travel should purchase collision damage waiver (CDW) and loss damage waiver (LDW) coverage and will be reimbursed for those costs; all other insurance reimbursements will be denied unless approved in advance by the [authorized officer/staff titles]. Drivers should be aware of the extent of coverage (if any) provided by his or her automobile insurance company for travel that is business or not personal in nature.

Travelers are required to fill the gas tank before returning the vehicle to the rental agency when necessary to avoid service fees and more expensive fuel rates.

3.2 Use of Personal Automobile

A valid driver’s license issued within the United States and personal automobile insurance are required for mileage expenses to be reimbursed. Drivers should ensure that travel that is business or not personal in nature is covered by his or her automobile insurance company before electing to travel via personal automobile on [Organization] business.

Reimbursement for use of a personal automobile is based on the [Organization] mileage rate, which shall be the standard mileage reimbursement rate for business travel established by the IRS, rounded up to the nearest whole cent. As of January 1, [year], the rate is $0.[XX] per mile. Travelers may opt to request reimbursement for direct gasoline expenses incurred on qualifying [Organization] travel in lieu of the [Organization] mileage rate. In these instances, original, itemized receipts are required.

3.3 Incidental Automobile Expenses

When an employee or board members is traveling on [Organization] business in a rental or personal car, appropriate tolls and parking charges will be reimbursed. Although toll fees are reimbursable, in the event that a non-tolled alternative route is not significantly more onerous than the tolled route, [Organization] requests, but does not require, that the traveler consider the non-tolled route.
Reasonable self-parking fees associated with [Organization] travel are reimbursable, including airport parking fees that do not exceed normal taxi/ride-sharing fares to and from the airport. Tickets or fines associated with parking or travel violations will not be reimbursed.

3.4 Rail Travel

Standard class of rail is preferred. If a trip has received the necessary pre-approval, it is not necessary for reimbursement purposes for the traveler to obtain pre-approval before booking standard rail travel. Business class and high speed, express business class rail, e.g. Acela, may be reserved for rail travel when more flexibility is necessary but must be pre-approved by the [authorized officer/staff titles] in order to be eligible for reimbursement.

3.5 Local Public Transportation (Bus, Rail, Uber/Lyft, Cabs)

When available, [Organization] encourages the use of public transportation for business-related travel. Public transportation costs for riding local rail, bus, and similar systems are reimbursable with itemized receipts.

Taxi and ride-sharing (Uber/Lyft, etc.) fares, including reasonable tips, are reimbursable when public transportation is not practical or not significantly less expensive.

4. Lodging

The cost of overnight lodging (room rate and tax only) will be reimbursed to an employee or board member traveling on [Organization] business if the authorized travel is 45 miles or more from the traveler’s home or primary worksite. Exceptions to this restriction may be approved in writing by the [authorized officer/staff titles].

[Organization] will reimburse lodging expenses at reasonable, single occupancy or standard business room rates. When the hotel or motel is the conference or convention site, reimbursement will be limited to the conference rate. Lodging for authorized travel that exceeds $200 per night for a single-occupancy room must be pre-approved by the [authorized officer/staff titles] in order to qualify for reimbursement.

5 Combining Business and Personal Travel

5.1 Air Travel
As a convenience benefit, employees or board members traveling on [Organization] business may add a personal leg to a business itinerary at personal expense. In such cases, the traveler’s itemized receipts must clearly distinguish between [Organization] and personal expenses. If a combined business/personal itinerary is equal to or less than the cost of a business-only travel expense, there is no cost to the employee and the full cost of the itinerary is reimbursable. If a combined business/personal itinerary is greater than the cost of a business-only expense, the ticket must be booked using the traveler’s personal credit card, with only the business portion eligible for reimbursement.

5.2 Lodging

Lodging may be shared with non-business guests. Lodging costs of non-business guests are not reimbursable and may not be paid with the [Organization] credit card. If the addition of lodging for a non-business guest does not increase the cost of the lodging beyond the standard rates outlined in Section 4 above, there is no cost to the employee and the full cost of the lodgings are reimbursable. If the lodging costs increase as a consequence of the added guest, the lodging must be booked using the traveler’s personal credit card, with only the business traveler’s portion eligible for reimbursement.

6. Meals

6.1 Meal & Incidental Expenses Limits

[Organization] employees or board members traveling for one night or longer on [Organization] business are eligible for meal reimbursement with the submission of supporting receipts. The daily maximum, per employee, eligible for reimbursement of meals and incidental expenses is $[amount]. This maximum includes any daily combination of meals, snacks, hotel refreshments, beverages (non-alcoholic and alcoholic), tax and tip. This is a maximum, not a per diem. Meal reimbursement limits are based on departure and return times over the entire 24-hour day and are prorated accordingly.

6.2 Business Meals

Reimbursement of meals when there is no overnight travel will be paid by [Organization] only when the meal has a defined business purpose (i.e., when the meal qualifies as a “business meal”).

[Organization] defines a reimbursable business meal as either: (1) a meal consumed by an employee or board member and at least one non-[Organization] attendee when [Organization]-related business is discussed during the meal, or (2) a meal consumed by 2 or more employees or board members relating to official [Organization] business, which has been pre-approved by the [authorized officer/staff titles]. Cost of the business meal should be commensurate with the purpose(s) of the meeting, and non-meal time meetings are encouraged when more inexpensive meeting options (e.g., meeting for coffee) are appropriate.
7. **Other Travel and Expense Policy Information**

7.1 **Cost Savings**

[Organization] does not support a substitution or exchange philosophy with regard to travel expenditures. Example: If you choose to stay at a friend’s house while traveling on behalf of [Organization], thus saving lodging costs, you may not reallocate this cost savings to cover your meals while staying extra days for personal reasons, or to thank your host.

7.2 **Tips**

Tips are a reimbursable expense and should be appropriate to the location, service level and local protocol and never to exceed 20% of the total bill. Tips should be itemized when reconciling expenses. If tips are entered as a single line item on an expense report, a log noting the dates, times, and purposes of the tips must be submitted as documentation with the expense report.

7.3 **Travel Advances**

Travel advances are authorized for specific situations that might cause undue financial hardship for travelers in cases where use of a [Organization] credit card is not practicable. Travel advances require prior approval from the [authorized officer/staff titles]. Within 14 days of return from the trip, the traveler must complete a travel advance request and reconciliation submission, submit all required receipts for the amount advanced, and remit any remaining travel advance amount to the [authorized officer/staff title].

7.4 **Conference Registration Fees**

Conference registration fees for pre-approved conference attendance can be prepaid with a credit card or check by the [authorized officer/staff titles]. [Organization] employees attending such conferences should submit a prepayment request to the [authorized officer/staff title] a minimum of one week prior to the registration deadline. Business-related banquets or meals that are considered part of the conference can be paid with the registration fees. Such meals should be deducted from the traveler’s daily meal limits.

If the conference fee was not prepaid, [Organization] will reimburse these fees, including business-related banquets or meals that are part of the conference registration. Original receipts to support the payment are required. If the conference does not provide a receipt, then a cancelled check, credit card statement or documentation that the amount was paid is required for reimbursement.
8. **Expense Reimbursement**

[Organization] may deny reimbursement of any expense not permitted under applicable law or not in compliance with this policy. Employees and board members also should bear in mind that government agencies and other observers may perceive certain expenditures as being either excessive or inappropriate in the context of a regulatory audit, an IRS audit, or other similar review of foundation activities. Moderation and discretion should guide decisions to incur expenses on [Organization]'s behalf. [Organization] may deny reimbursement of any expense it deems inappropriate or excessive.

8.1 **Employee Responsibility**

Each employee is solely responsible for timely submitting expense reports and reimbursement requests. The IRS requires that expense documentation provide a clear explanation of the business purpose. Employees are required to submit expense reports no more than 30 days after an expense is incurred. Some employees may find it beneficial to submit expense reports on a more frequent basis as it increases the speed for out-of-pocket reimbursements and decreases the potential to bump against an individual card’s maximum credit limit.

8.2 **Expense Approval**

Expense approvers are responsible for review of expense reports within 14 days of when an expense report arrives in an approver’s queue. The approver must either approve the report, return it to the employee for follow up action, and/or explain the reason(s) it was not approved in whole or part. Upon approval of expense reports, any business-related [Organization] credit card transactions will be paid directly to the associated bank by [Organization]. Out-of-pocket expenses will be reimbursed by check or through Electronic Funds Transfer (EFT) to the employee’s bank account.

9. **Exceptions**

Occasionally it may be necessary for individuals to request exceptions to this travel and expense reimbursement policy. Requests for exceptions to the policy must be made in writing and approved by the [authorized officer/staff titles]. Exceptions related to the [authorized officer/staff title]'s or [authorized officer/staff title]'s expenses must be submitted to the opposite person or to the Board of Directors for approval.
Sample Whistleblower Policy

[Organization] requires directors, officers, employees, volunteers, donors, and contractors to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. All employees and representatives of the [Organization] are expected to comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all board members, officers, employees, and volunteers to report concerns about violations of [Organization]’s values, mission, or operational policies, the misuse of resources or property, problems with services provided, or suspected violations of law or regulations that govern [Organization]’s operations. Donors, contractors, and others with a relationship to [Organization] are also encouraged to report their concerns. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that [Organization] can address and correct inappropriate conduct and actions. This Policy supplements, and does not replace, any procedures required by law, regulation, or funding source.

Reporting Procedure

[Organization] has an open door policy and encourages employees and others to share their questions, concerns, suggestions, or complaints with their supervisor, Executive Director, or any board member. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to [Organization]’s Executive Director or the Board of Directors, who have the responsibility to investigate all reported complaints. Investigations may be conducted by independent persons such as auditors, or outside legal counsel.

Violations or suspected violations may be submitted on an anonymous basis by a complainant using [Organization]’s [secure online reporting tool]. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

[Organization]’s Executive Director, Board of Directors, or Compliance Officer will notify the person who submitted a complaint, when known, and acknowledge receipt of the reported violation or suspected violation. [Organization] will commence an investigation into all reports within 30 days, and appropriate corrective action will be taken if warranted by the investigation.

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly falsely will be viewed as a serious disciplinary offense.

No Retaliation
It is contrary to the values of [Organization] for anyone to retaliate, defined to include any kind of harassment, intimidation, or adverse employment consequence, against any board member, officer, employee, volunteer, donor, or contractor who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, suspected fraud, misuse of resources, or suspected violation of any regulation or policy governing the operations of [Organization]. Any [Organization] board member, officer, employee, volunteer, donor, or contractor who retaliates against someone who has reported a violation in good faith, or who attempts to discourage or prevent another from reporting known or suspected violations of ethics, laws, or internal policies, is subject to discipline up to and including termination of employment or other relationship with [Organization]. Any whistleblower who believes he/she is being retaliated against in connection with the reporting of suspected violations must immediately advise the Executive Director, Board of Directors, or Compliance Officer. Protection from retaliation is not intended to prohibit supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

Role of Executive Director, the Board of Directors and the Compliance Officer

[Organization]'s Executive Director and Board of Directors are primarily responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved, up and until [Organization] designates an official Compliance Officer. Any appointed Compliance Officer will advise the Executive Director and/or the Board of Directors of all complaints and their resolution and will report at least annually to the Treasurer on compliance activity relating to accounting or alleged financial improprieties. [Organization]'s Executive Director, Board of Directors, or Compliance Officer shall immediately notify the Treasurer of any concerns or complaint regarding corporate accounting practices, internal controls, or auditing and work with him/her until the matter is resolved.