

Introduction

Are you thinking about donating to a **third party advertiser (TPA)** or planning to attend a fundraising event held by a TPA? This guide provides an overview of the contribution rules set out by the *Election Finances and Contributions Disclosure Act* (EFCDA) for political advertising and election advertising.

What is a third party advertiser?

TPAs are individuals, corporations, trade unions, employee organizations, or groups, that advertise to promote or oppose registered political participants. The subject and timing of the advertising determines if it is political advertising or election advertising.

Political advertising is advertising to promote or oppose a registered party, the leader of a registered party, a candidate, a member of the Legislative Assembly, a nomination contestant or a leadership contestant. Political advertising is allowed at any time *except* during an election advertising period.

Election advertising is advertising to promote or oppose, or take a position on an issue that is associated with, a registered party or a candidate. Election advertising is *only* allowed during an election advertising period.

What is an advertising contribution?

An **advertising contribution** is any money, real property, goods, or services* given to or for the benefit of a TPA for the purpose of political or election advertising, without receiving any benefit back from the TPA. The definition applies whether the contribution is made before or after the TPA has registered with Elections Alberta.

*Excluded services:

- Volunteer labour provided by a person who does not receive from their employer, or any other person, compensation, or paid time off to volunteer; and
- Audit and professional services provided for work relating to compliance with the EFCDA.

Who is eligible to contribute?

Political TPAs: Canadian citizens and permanent residents normally living in Canada, corporations that do business in Canada that are not prohibited corporations**, Canadian trade unions, and Canadian employee organizations can contribute.

Election TPAs: Only individuals ordinarily resident in Alberta can contribute.

**Prohibited corporations include municipalities, Metis settlements, school boards under the *Education Act*, public post-secondary institutions under the *Post-secondary Learning Act*, registered charities, and publicly funded corporations. Refer to the EFCDA section 1(1)(l) for a complete list of prohibited corporations.

How much can be contributed?

Effective January 1, 2024, eligible contributors can contribute a maximum of **\$34,400** per year to:

- any combination of Political TPAs, or
- any combination of Election TPAs, or
- any combination of Political and Election TPAs.

Note: Up to December 31, 2023, the contribution limit was \$30,000.

TPAs must issue official contribution receipts for all contributions received, however receipts do not qualify for income tax credits.

When can contributions be made?

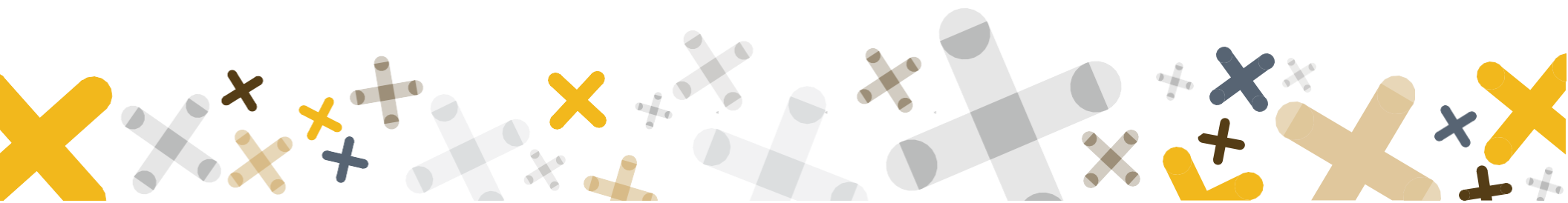
Contributions can be made to Political TPAs and Election TPAs at any time. The EFCDA restricts when TPAs can use or spend advertising contributions for advertising purposes.

Fundraising Events

Only eligible contributors can purchase tickets or pay admission to attend fundraising events held by TPAs. A portion of the price paid is considered a contribution; the portion is set by the TPA, based on EFCDA rules.

Only eligible contributors can donate or bid on auction items for a TPA's silent auction (or live auction or online auction).

Prohibited corporations cannot reimburse contributors for their ticket or admission paid, or their auction donation or purchase, as it would be a violation of the EFCDA.



Are contributions disclosed?

TPAs must report all advertising contributions to Elections Alberta. Eligible contributors who contribute more than \$250 in aggregate to any TPA will have their name and contribution(s) publicly disclosed by Elections Alberta, as required by the EFCDA. The information is available on the Elections Alberta website and in the public files maintained at Elections Alberta's office.

What if a contributor violates the EFCDA?

Depending on the violation, Elections Alberta may impose penalties under the EFCDA that range in severity from a formal reprimand to prosecution and fine up to \$10,000.

Additional questions

You are encouraged to review the EFCDA, available on the Elections Alberta website, or contact Elections Alberta for more detailed information on the rules for contributors.



A GUIDE FOR CONTRIBUTORS

THIRD PARTY ADVERTISERS

2024

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Are you thinking about donating to a political third party advertiser or an election third party advertiser?

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