

# 2026

## Local Union Election Guide



### Local Union Facility Guidance



It is lawful to allow a party organization or a candidate to use your offices for phone banking or meetings; however, your local union is likely making an in-kind contribution to the party or candidate.



Although lawful in most cases, an in-kind contribution is **taxable**.



#### Three ways to avoid that tax problem:

- Charge the party or candidate market value for the use of your phones or your meeting room.
- Make your facilities available for free or at a discount - but only if you offer the same terms to every other organization and candidate that asks to use your space.
- Have the PAC reimburse your local union general fund for the expense.

### Communicating with the General Public



- It is lawful to communicate with the general public to convince them to support union-endorsed candidates.
  - *Communications include: signs on local union property, t-shirts, bumper stickers, buttons, etc.*
  - You must avoid coordinating your efforts with the candidate or party. Coordination turns lawful independent expenditures into potentially unlawful contributions.
- Under federal tax law, you can spend union general funds to convince the public to vote for a candidate, but your local union will be taxed at 21% of the expenditure or your investment income, whichever is lower.
- **If you're going to make independent expenditures, do it with PAC money to avoid federal tax.**

### Member-to-Member Communication



- Local unions can spend any amount from any source to communicate with their members and their members' families on any subject, including who they should vote for and why.
- You can use general fund money or PAC money.
- You can coordinate your efforts and your message with the parties or candidates that you support.
- It's all legal and it's all tax-free, and it may be the most effective thing you can do.

### Candidate Appearances



- If the audience is limited to your members and their families, the local union can pay the expenses of the meeting.
- Candidates may lawfully ask for contributions at this meeting.
- The local union can't solicit contributions on behalf of the candidate or handle money that is contributed; let the candidate's staff do that.

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### Volunteering for a Candidate



Officers or employees on your local union payroll can volunteer.



To volunteer during working hours, they will need to use vacation or unpaid leave or make up the time within 30 days.



Local unions can provide information and urge their members to volunteer for a candidate.



### Contributions to Candidates



Contributions to all federal candidates and committees **must** come from the federally registered IBEW PAC.



In most states, you can not use general fund money to make contributions to state or local candidates. Some states allow the use of general fund money; however, there may be registration and reporting requirements for your local union.



Political contributions made from your general fund will be taxed at the highest corporate tax rate, which is currently 21%.



To avoid tax implications, use PAC funds rather than general funds.

### Other Expenditures



- > Political expenditures that you should use your general treasury for:
  - Issue advocacy
  - Ballot measures and referenda
  - Lobbying
- > An independent expenditure is the purchase of communications (such as billboards, signs, t-shirts, etc.) that advocate either for or against a candidate. These communications can not be made in coordination with the candidate or the candidate's committee.

### Supporting the IBEW PAC from Your Local Union General Fund

Local unions may contribute to the IBEW PAC using general funds; however, specific guidelines must be followed to avoid unnecessary taxation. The steps for this process can be found at: [IBEWgov.org/PAC](https://www.ibewgov.org/PAC)

