Supporting the IBEW PAC from the Local Union General Fund

To avoid unnecessary taxes, it's important to follow these steps when contributing to the IBEW PAC from the Local Union General Fund.

Step 1: Determine how much you want to contribute

- Keep in mind that a Local Union can only contribute up to the amount equal to or less than the total amount of dues receipts that the Local Union receives monthly.
- The contribution should consist solely of the Local Union's most recently received dues income. No other monies such as pension contributions or earned interest should be included.

Step 2: Get approval

- The contribution must be approved by the local union membership. That approval could consist of the membership's approval of a recommendation from the Local Union Executive Board.

Step 3: Draft a memo

- Create a simple memo to the treasurer or accountant with instructions on the transfer. Doing that will help clear up any issues when audited or questioned by your tax professional.
- Example Memo Language:

  I am directing you to disburse to the IBEW PAC the most recently received $XXX,XXX.XX in dues receipts received by IBEW Local Union XXXX. The disbursement should consist solely of the Local Union's most recently received dues income. It should not include earned interest or pension contributions or anything other than dues income.

Step 4: Mail the check

- All checks should be made payable to "IBEW PAC" and mailed to:

IBEW PAC
900 7th Street NW
Washington, DC 20001

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS
GOVERNMENT AFFAIRS