

Reporting Contributions and Expenditures

Texas Ethics Commission – January 2024

Any questions? Call 512-463-5800 or send an email to
reception@ethics.state.tx.us

Companion Training Presentations

- Two companion training presentations:
 - Reporting as a Candidate/Officeholder (Form C/OH)
 - Reporting as a Political Action Committee (“PAC”):
Forms GPAC and SPAC
- Both go over the following information:
 - Filing deadlines
 - Where to file your reports
 - Contributions, generally
 - Ending your filing obligations
 - Common filing mistakes
 - Forms: goes over each Schedule separately

Contribution: Cash (\$100 or less) or check (\$110 or less)

- ⦿ John/John's PAC receives contributions from five individuals. Each contribution is in the form of cash (\$100 or less) or a check (\$110 or less). These contributions total \$250. John/John's PAC has two options on how to report these contributions:
 - Cover Sheet, Page 2, Section 15 or 17*, Box 1 (Total Unitemized Political Contributions): \$250; **OR**
 - Schedule A1 (Monetary Political Contributions): five separate entries, one for each individual
- ⦿ Either way, \$250 should also be included in the Cover Sheet, Page 2, Section 15 or 17, Box 2 (Total Political Contributions)

* Throughout this presentation, when referring to Sections 15 or 17 on the Cover Sheet, Section 15 refers to Forms GPAC, MPAC and SPAC, and Section 17 refers to Form C/OH (for candidates and officeholders)

Contribution: Check of more than \$110

- ⦿ Jane/Jane's PAC receives contributions from five individuals. Each contribution is in the form of a check, and each is over \$110. These contributions total \$800. Jane/Jane's PAC has only one option on how to report these contributions:
 - Schedule A1 (Monetary Political Contributions): five separate entries, one for each individual contributor, with the name and address of each contributor, the date they made their contribution, and the exact amount of each check
- ⦿ \$800 should also be included in the Cover Sheet, Page 2, Section 15 or 17, Box 2 (Total Political Contributions)

Contribution: electronic, of any amount

- ⦿ Tommy/Tommy's PAC receives ten contributions through Ernesto's Electronic Contribution Platform of \$50 each, from ten different individuals. None of these individuals pays the processing fee. Ernesto's Electronic Contribution Platform charges Tommy \$5.00 per contribution for processing fees (so, a total of \$50.00) and sends Tommy a check for \$450. Tommy's /Tommy's PAC report must include:
 - Schedule A1 (Monetary Political Contributions): Ten separate entries, one for each individual contributor, with the name and address of each contributor, the date they made their contribution, and \$50 as the amount of their contribution;
 - AND**
 - Schedule F1 (Political Expenditures Made From Political Contributions): one entry to Ernesto's Electronic Contribution Platform for \$50.00, category is Fees and the Description is "Processing fees for electronic contributions"
- ⦿ \$500 should be included in the Cover Sheet, Page 2, Section 15 or 17, Box 2 (Total Political Contributions), and \$50 should be included in Section 15 or 17, Box 4 (Total Political Expenditures)

Contribution: electronic, of any amount – cont'd

- Tommy/Tommy's PAC receives ten contributions through Ernesto's Electronic Contribution Platform of \$50 each, from ten different individuals. Each individual contributor pays the \$5.00 processing fees directly to Ernesto's Electronic Contribution Platform, and Ernesto's sends Tommy a check for \$500. Tommy's /Tommy's PAC report must include:
 - Schedule A1 (Monetary Political Contributions): Ten separate entries, one for each individual contributor, with \$50 as the amount of their contribution
- \$500 should be included in the Cover Sheet, Page 2, Section 15 or 17, Box 2 (Total Political Contributions)

Contribution: Fundraiser, in-kind contributions of \$110 or less

- ⦿ Emma/Emma's PAC holds a fundraiser. Mary Jones buys party supplies for the fundraiser; she gives Emma a receipt for \$87.28. John Doe provides a gift basket for the silent auction; he estimates the value to be \$75. Jane Smith purchases the gift basket at the silent auction for \$90. Emma/Emma's PAC has two options on what to do:
 - ⦿ **Option One:**
 - Schedule A1 (Monetary Political Contributions): \$90 from Jane Smith;
 - Schedule A2 (Non-Monetary (In-Kind) Political Contributions): \$75 from John Doe; Description is "gift basket for fundraiser"; **AND**
 - Schedule A2 (Non-Monetary (In-Kind) Political Contributions): \$87.28 from Mary Jones; Description is "supplies for fundraiser";
 - OR**
 - ⦿ **Option Two:** Cover Sheet, Page 2, Section 15 or 17, Box 1: \$252.78 (\$87.28 + \$75 + \$90)
- ⦿ Either way, \$252.28 should also be included in the Cover Sheet, Page 2, Section 15 or 17, Box 2 (Total Political Contributions)

Contribution: Fundraiser, in-kind contributions over \$110

- ⦿ Daniel/Daniel's PAC holds a fundraiser at John Doe's house; John Doe does not charge Daniel for using his house, but it would have cost Daniel \$125 to rent a comparable space. Robert's Restaurant donates the food; it is worth \$200. Mary Jones buys signs to hand out at the fundraiser; they cost \$300. Daniel/Daniel's PAC has three items to report on Schedule A2 (Non-Monetary (In-Kind) Political Contributions):
 - \$125 from John Doe; Description is "venue for fundraiser";
 - \$200 from Robert's Restaurant; Description is "food for fundraiser;" **AND**
 - \$300 from Mary Jones; Description is "signs"
- ⦿ \$625 (\$125 + \$200 + \$300) should also be included in the Cover Sheet, Page 2, Section 15 or 17, Box 2 (Total Political Contributions)

Sch. A1 and A2: Occupation/job title and employer information

Type of filer	Threshold	Principal Occupation/job title and/or employer	Citation
Candidates for statewide executive branch and legislative offices	> \$1,010	Principal occupation or job title, and employer	254.0612
Officeholders in statewide executive branch and legislative offices	> \$1,010	Principal occupation or job title, and employer	254.0912
Judicial candidates	> \$100	Principal occupation, job title, and employer	254.0611
Judicial officeholders	> \$100	Principal occupation, job title, and employer	254.0911
GPACs and CECs	> \$100	Principal occupation only	254.151 (6)
SPACs supporting or opposing candidates in statewide executive branch and legislative offices, or assisting officeholders in same	> \$1,010	Principal occupation or job title, and employer	254.1212

Tex. Elec. Code §§ 254.0611, .0612, .0911, .0912, .1212, .151

Expenditure: Using campaign/PAC cash, check or debit card

- ⦿ Carina/Carina's PAC uses cash, check or a debit card from her campaign/PAC account with Bill's Bank to purchase some signs that cost \$400 from Sally's Sign Shop. Carina/Carina's PAC reports that \$400 transaction only once:
 - Schedule F1 (Political Expenditures Made From Political Contributions): payee is Sally's Sign Shop

- ⦿ \$400 should also be included in the Cover Sheet, Page 2, Section 15 or 17, Box 4 (Total Political Expenditures), and Page 3, Box 5 (for C/OH filers) or Box 10 (for PAC filers) (Schedule F1)

Expenditure: Using personal cash, check or debit card, do not want reimbursement

- ⦿ Franklin uses personal cash or a check or debit card from Bill's Bank to purchase some signs that cost \$400 from Sally's Sign Shop, but he does not want to be reimbursed from political contributions later. Franklin reports that \$400 transaction only once:
 - Schedule G (Expenditures Made From Personal Funds): payee is Sally's Sign Shop; do not check the box in section 6 that says "Reimbursement From Political Contributions Intended"
- ⦿ \$400 should also be included in Franklin's Cover Sheet, Page 2, Section 17, Box 4 (Total Political Expenditures), and Page 3, Box 9 (Schedule G)

Expenditure: Using personal debit card, want reimbursement

- ⦿ Katrina uses a debit card from her personal account with Bill's Bank to purchase some signs that cost \$400 from Sally's Sign Shop, and she wants to be reimbursed from political contributions later. Katrina reports that \$400 transaction twice:
 - Schedule G (Expenditures Made from Personal Funds): payee is Sally's Sign Shop; don't forget to check the box in section 6; **AND**
 - Schedule F1 (Political Expenditures Made From Political Contributions): payee is Katrina
- ⦿ \$800 (\$400 x 2) should also be included in Katrina's Cover Sheet, Page 2, Section 17, Box 4 (Total Political Expenditures), and Page 3, Boxes 5 and 9: \$400 is included twice (G and F1)
- ⦿ Each part of this transaction can happen in different reporting periods

Expenditure: Using personal credit card, do not want reimbursement

- ⦿ Jaime uses a personal credit card from Bill's Bank to purchase some signs that cost \$400 from Sally's Sign Shop, but he does not want to be reimbursed from political contributions later. Jaime reports that \$400 transaction twice:
 - Schedule F4 (Expenditures Made by Credit Card): payee is Sally's Sign Shop; **AND**
 - Schedule G (Expenditures Made From Personal Funds): payee is Bill's Bank; do not check the box in section 6
- ⦿ \$800 (\$400 x 2) should also be included in Jaime's Cover Sheet, Page 2, Section 17, Box 4 (Total Political Expenditures), and Page 3, Boxes 8 and 9: \$400 is included twice (F4 and G)
- ⦿ Each part of this transaction can happen in different reporting periods

Expenditure: Using personal credit card, want reimbursement

- ◎ Abby uses a personal credit card from Bill's Bank to purchase some signs that cost \$400 from Sally's Sign Shop, and she wants to be reimbursed from political contributions later. Abby reports that \$400 transaction three times:
 - Schedule F4 (Expenditures Made by Credit Card): payee is Sally's Sign Shop;
 - Schedule G (Expenditures Made from Personal Funds): payee is Bill's Bank; make sure to check the box in section 6; **AND**
 - Schedule F1 (Political Expenditures Made From Political Contributions): payee is Abby

- ◎ \$1200 (\$400 x 3) should also be included in Abby's Cover Sheet, Page 2, Section 17, Box 4 (Total Political Expenditures), and Page 3, Boxes 5, 8 and 9: \$400 is included three times (F4, G and F1)

- ◎ Each part of this transaction can happen in different reporting periods

Expenditure: Using campaign credit card

- ⦿ Carlos/Carlos' PAC uses a campaign credit card from Bill's Bank to purchase some signs that cost \$400 from Sally's Sign Shop. He later uses his campaign/PAC account to pay the credit card issuer, Bill's Bank, \$400. Carlos/Carlos' PAC reports that \$400 transaction twice:
 - Schedule F4 (Expenditures Made by Credit Card): payee is Sally's Sign Shop; **AND**
 - Schedule F1 (Political Expenditures Made From Political Contributions): payee is Bill's Bank
- ⦿ \$800 (\$400 x 2) should also be included in the Cover Sheet, Page 2, Section 15 or 17, Box 4 (Total Political Expenditures), and Page 3, Boxes 5 and 8 (for C/OH filers) or Boxes 10 and 13 (for PAC filers): \$400 is included twice (F4 and F1)
- ⦿ Each part of this transaction can happen in different reporting periods

Expenditures Made by Credit Card: Detailed Example

During the same reporting period, Allen/Allen's PAC uses a MasterCard from Bill's Bank for a \$300 expenditure on 9-1-22 to Sally's Sign Shop. Allen/Allen's PAC uses their campaign/PAC account to pay \$300 for the credit card at Bill's Bank on 9-15-22. Allen/Allen's PAC reports the following on Schedule F4 (Expenditures Made By Credit Card):

- Section 5: Bill's Bank
- Section 6a: \$300
- Section 6b: 9-1-22
- Section 6c: 9-15-22
- Section 7: Sally's Sign Shop, and fill in address completely
- Section 8: check box for political (will almost always be political), then choose your category and provide a description
- Section 9: Allen: used only if the expenditure benefitted a different C/OH from Allen; Allen's PAC: used only if the expenditure benefitted a C/OH

Allen/Allen's PAC also reports the following:

- Schedule F1 (Political Expenditures Made From Political Contributions): \$300 payment to Bill's Bank
- Cover Sheet, Page 2, Section 15 or 17, Box 4; \$600, and Page 3, Boxes 5 and 8 (for C/OH filers) or Boxes 10 and 13 (for PAC filers): \$300 is included twice (F4 and F1)

Expenditures Made by Credit Card: Example 1

During the same reporting period, candidate Jane Doe uses her personal credit card to buy \$1,000 in campaign office supplies from Oscar's Office Store and \$500 in political advertising signs from Sally's Sign Shop, then uses her campaign account to pay \$1,500 to the credit card issuer, Bill's Bank. Jane Doe reports the following:

- ◎ Schedule F4 (Expenditures Made by Credit Card): Lists Bill's Bank in section 5 and date Bill's Bank was paid in section 6c
- ◎ Schedule F4 (Expenditures Made by Credit Card): \$1,000 expenditure to Oscar's Office Store reported in sections 6a, 6b and 7 – 9
- ◎ Schedule F4 (Expenditures Made by Credit Card): \$500 expenditure to Sally's Sign Shop reported in sections 6a, 6b and 7 – 9
- ◎ Schedule F1 (Political Expenditures Made From Political Contributions): \$1,500 payment to Bill's Bank
- ◎ Cover Sheet, Page 2, Section 17, Box 4: \$3,000, and Page 3, Boxes 5 and 8: \$1,500 is included twice (F1 and F4)

Expenditures Made by Credit Card: Example 2

During the same reporting period, candidate John Smith uses his personal credit card to buy \$3,000 in political advertising signs from Sally's Sign Shop and uses his personal account to pay \$3,000 to the credit card issuer, Bill's Bank. John does not want to be reimbursed. John reports the following:

- ⦿ Schedule F4 (Expenditures Made by Credit Card): Lists Bill's Bank in section 5, and date Bill's Bank was paid in 6c
- ⦿ Schedule F4 (Expenditures Made by Credit Card): \$3,000 expenditure to Sally's Sign Shop in sections 6a, 6b, and 7 – 9
- ⦿ Schedule G (Political Expenditures Made From Personal Funds): \$3,000 payment to Bill's Bank
- ⦿ Cover Sheet, Page 2, Section 17, Box 4: \$6,000, and Page 3, Boxes 8 and 9: \$3,000 is included twice (F4 and G)

Expenditures Made by Credit Card: Example 3

Geoff's GPAC uses a campaign credit card to buy \$500 in newspaper ads from Nate's Newspaper during one reporting period and uses a campaign bank account to pay \$500 to the credit card issuer, Bill's Bank, in a different reporting period.

Geoff's GPAC reports the following during the reporting period when the expenditure was made to Nate's Newspaper:

- Schedule F4 (Expenditures Made by Credit Card): Lists Bill's Bank in section 5
- Schedule F4 (Expenditures Made by Credit Card): \$500 expenditure to Nate's Newspaper in sections 6a, 6b, and 7 – 9
- Cover Sheet, Page 2, Section 17, Box 4: \$500, and Page 3, Box 13: \$500 is included once (F4)

Geoff's GPAC reports the following during the reporting period when Bill's Bank is paid:

- Schedule F1 (Political Expenditures Made From Political Contributions): \$500 payment to Bill's Bank
- Cover Sheet, Page 2, Section 17, Box 4: \$500, and Page 3, Box 10: \$500 is included once (F1)

Expenditures Made by Credit Card: Example 4

Judicial candidate Jenny Jackson uses her campaign credit card to buy \$500 in newspaper ads from Nate's Newspaper during one reporting period and uses her campaign bank account to pay \$500 to the credit card issuer, Bill's Bank, in a different reporting period.

Jenny reports the following during the reporting period when the expenditure was made to Nate's Newspaper:

- Schedule F4 (Expenditures Made by Credit Card): Lists Bill's Bank in section 5
- Schedule F4 (Expenditures Made by Credit Card): \$500 expenditure to Nate's Newspaper in sections 6a, 6b, and 7 – 9
- Cover Sheet, Page 2, Section 17, Box 4: \$500 is included once (F4), and Page 3, Box 8: \$500 is included once (F4)

Jenny reports the following during the reporting period when Bill's Bank is paid:

- Schedule F1 (Political Expenditures Made From Political Contributions): \$500 payment to Bill's Bank
- Cover Sheet, Page 2, Section 17, Box 4: \$500, and Page 3, Box 5: \$500 is included once (F1)

Expenditures Made by Credit Card: Example 5

Grace's GPAC uses its campaign credit card to buy \$5,000 in mailers from Paul's Printing Company during one reporting period. Grace's GPAC uses its campaign bank account to pay \$2,000 to the credit card issuer, Bill's Bank, in the same reporting period, and pays the remaining \$3,000 balance to Bill's Bank in a different reporting period.

Grace's GPAC reports the following during the reporting period when the expenditure was made to Paul's Printing:

- Schedule F4 (Expenditures Made by Credit Card): Lists Bill's Bank in section 5, and the date of the \$2,000 payment to Bill's Bank in section 6c
- Schedule F4 (Expenditures Made by Credit Card): \$5,000 expenditure to Paul's Printing in sections 6a, 6b, and 7 – 9
- Schedule F1 (Political Expenditures Made from Political Contributions): \$2,000 payment to Bill's Bank
- Cover Sheet, Page 2, Section 15, Box 4: \$7,000, and Page 3, Box 10: \$2,000, and Box 13: \$5,000 is included (F1 and F4)

Grace's GPAC reports the following during the reporting period when Bill's Bank is paid the remaining \$3,000:

- Schedule F1 (Political Expenditures Made From Political Contributions): \$3,000 payment to Bill's Bank
- Cover Sheet, Page 2, Section 15, Box 4: \$3,000, and Page 3, Box 10: \$3,000 is included once (F1)

Thanks for watching!

QUESTIONS?



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