

# **Pima County Employees Combined Appeal Program (ECAP) Agency Eligibility Requirements**



The purpose of the Employees Combined Appeal Program campaign (ECAP) is to facilitate the collection of monies from Pima County employees for non-profit, tax exempt human, health, education and welfare organizations in Pima County who provide services for residents of Pima County.

## **Application Submission/Review (Section 1)**

A permanent Pima County employee must initiate the agency application process by submitting a petition form (available by contacting the ECAP Chair) containing the names of twenty-five (25) permanent Pima County employees who support the inclusion of a specific charitable organization in the ECAP member agency listing.

The ECAP Agency Application Review Committee will forward a copy of the Agency Eligibility Requirements and a Local Organization Application to the organization. The application must be received by the ECAP Agency Application Review Committee by June 1 of the campaign year.

The ECAP Agency Application Review Committee will use the information filed with the agency's application to determine compliance with the ECAP eligibility requirements. Eligibility in any other campaign will not guarantee eligibility with ECAP.

The ECAP Agency Application Review Committee will notify all applicants of their acceptance or rejection for participation in ECAP, by letter. In case of rejection, reasons for declining the application will be stated.

If an organization is determined to be ineligible, it may appeal by letter within ten (10) business days by providing any additional supporting information which may clarify its compliance with the criteria in question. The ECAP Agency Application Review Committee will have 15 business days to respond to the appeal. The Committee's decision at this point shall be final for the impending campaign year. The decision will not prohibit the agency from reapplying to any future ECAP campaign.

## **Participating Organizations (Section 2)**

Each participating member agency must certify that it meets the requirements of ECAP and also must list each of its member agencies which it certifies to meet the requirements.

The organization must have a substantial local presence in the geographical area covered by the local campaign. Substantial local presence is defined as a staffed facility, office or portion of a residence dedicated exclusively to that organization, available to members of the public seeking its services or benefits. The facility must be open at least 15 hours a week and have a telephone dedicated exclusively to the organization.

No more than 25% of the agency's total support and revenue may be spent on administration and fund raising efforts.

The organization must be tax exempted under 26 USC § 501 (c) (3) and to which contributions are tax deductible pursuant to 26 USC § 170; and have as its principal mission, one of the following:

- human health and welfare, providing services and benefits, or conducting activities affecting human health and welfare;
- education including illiteracy elimination services;
- environmental restoration and conservation;
- civil and human rights;
- animal protection;
- information, referral and counseling services;
- adoption services;
- neighborhood and community organization services; or
- employees helping employees organization

OR

The organization must be either:

- A school tuition organization eligible for the tax credit pursuant to ARS § 43-1089; or
- A public school eligible for the tax credit pursuant to ARS § 43.1089.01

OR

A charitable organization that provides assistance to the working poor that is eligible for the tax credit pursuant to ARS § 43-1088.

OR

An organization whose principal mission is to provide direct support to a Pima County Government department or special district that meets the following criteria:

- The organization is tax exempted under 26 USC § 501 (c) (3); and
- Contributions to the organization are tax deductible pursuant to 26 USC § 170

OR

The Steering Committee has the authority to determine, on an annual basis, whether an organization, whose principal mission is to provide direct support to a Pima County Government department or special district, will be permitted to partner with an organization to participate in that year's campaign as outlined in Section 3.

### **Eligibility Requirements for All Participating Organizations (Section 3)**

If an organization is subject to ARS § 44-6551, Ch. 19, Solicitation of Funds for Charitable Purposes, et seq., the organization must have met all reporting requirements.

The organization must fulfill all of the following requirements:

- Must be in good standing with the IRS.
- Make financial and operational audits available to Pima County upon request.
- Meet any additional eligibility requirements set forth in the application process.
- Certify that it will adhere to the employee solicitation process as approved by the Steering Committee.
- Agency must not be in violation of any federal, state or local laws or ordinances prohibiting discrimination. The agency shall operate on a non-discriminatory basis with respect to age, sex, race, ethnicity, religion, national origin, disability, sexual orientation or gender identity. This policy shall apply to the agency's employment, retention and promotion of personnel and volunteers, as well as to the agency's establishment of membership on its governing body and committees. An agency's services may be targeted to serve a particular segment of the population with an identified need, such as battered women; however, an agency may not discriminate with respect to the provision of its services.
- Organizations ineligible to participate in the ECAP campaign include, but are not limited to, the following:
  - Organizations whose activities contain an element that are more than incidentally political in nature or whose activities are primarily political, professional, or fraternal in nature;
  - Organizations that do not have an independent board of directors, who are non-compensated;
  - Civic Leagues\*;
  - Social Clubs\*;
  - Foreign organizations\*;
  - Communist organizations;
  - Chambers of Commerce\*;
  - Labor Unions\*;
  - Fraternal Societies\* (If the contributions are used to defray sickness or burial expenses of members)
  - Political Organizations\*

\*The Internal Revenue Service, while accepting the above organizations as tax-exempt (they do not have to pay income taxes), does not accept donations to them as tax deductions on an individual's tax return.