



Advocacy, Lobbying & Political Activity Compliance Policy

S.A.V.E. Foundation | Section 501(c)(4) Governance Policy

Prepared September 20, 2026

1. Purpose

S.A.V.E. Foundation recognizes advocacy as a central tool for advancing social welfare. This policy separates social-welfare education, lobbying, and candidate-related political activity so that the Foundation can advocate effectively while preserving its primary social-welfare purpose and maintaining accurate records.

2. Activity Categories

A. Social-Welfare Education and Community Advocacy

Public education, issue research, noncandidate civic engagement, resource information, community organizing, coalition work, and communications intended to improve community welfare without supporting or opposing a candidate.

B. Lobbying

Direct or grassroots efforts to influence legislation, including supporting or opposing bills, ordinances, ballot measures where treated as legislation for federal tax purposes, or other legislative proposals. Lobbying germane to S.A.V.E.'s programs may be a substantial or primary means of accomplishing section 501(c)(4) social-welfare purposes.

C. Candidate-Related Political Activity

Direct or indirect participation or intervention in a campaign for or against a candidate for public office. This category is not social-welfare activity for section 501(c)(4) purposes and may not become S.A.V.E.'s primary activity.



3. Authorization Rules

- Routine social-welfare education and mission-related advocacy may be conducted within approved programs and budgets.
- Material lobbying campaigns should be documented through an approved issue position, campaign plan, budget, board authorization, or equivalent management record.
- Candidate-related political activity requires advance written authorization by the Board or another body expressly delegated that authority.
- No employee, director, volunteer, influencer, contractor, or social-media administrator may imply that a personal candidate preference is an official S.A.V.E. position without authorization.
- Organizational funds, mailing lists, facilities, accounts, websites, logos, and staff time may not be used for unauthorized candidate activity.

4. Primary-Activity Safeguard

S.A.V.E. will operate primarily to promote social welfare. Candidate-related political activity, if any, will remain secondary to the organization's social-welfare activities. The Foundation adopts an internal planning target of keeping candidate-related activity well below a majority of overall organizational activity; however, this internal target is a risk-management control and not a statement that federal law provides a single numerical safe harbor. The organization will evaluate all facts and circumstances, including time, expenditures, staff and volunteer effort, communications, and program emphasis.

5. Tracking and Accounting

- Use distinct accounting codes for social-welfare programs, lobbying, candidate-related political activity, fundraising, and administration.
- Track employee and contractor time when work crosses activity categories.
- Retain invoices, ad buys, printing costs, consulting agreements, travel records, and digital campaign expenditures.
- Preserve copies of material lobbying and political communications and document their intended audience and purpose.



- Review whether section 527(f), Form 1120-POL, proxy-tax, disclosure, campaign-finance, state-law, or local-law obligations may apply before material activity occurs.

6. Communications Review

Before publishing a high-impact advocacy or election-adjacent communication, the responsible person should identify: (1) the issue, legislation, or candidate referenced; (2) whether the communication contains an express or implied electoral message; (3) the target audience; (4) timing in relation to an election; (5) whether the communication is part of an established non-electoral program; and (6) the organizational resources used. Communications that create material uncertainty should be reviewed by qualified counsel before publication.

7. Influencers, Contractors, and Partners

- Written collaboration terms should state whether the creator is speaking for S.A.V.E. or in an individual capacity.
- Creators may not add unauthorized candidate endorsements to sponsored or official S.A.V.E. content.
- Paid advocacy must comply with applicable sponsorship, advertising, disclosure, campaign-finance, and platform rules.
- S.A.V.E. should retain final approval over content published as an official organizational communication.
- Partner organizations should not be permitted to use S.A.V.E.'s name or logo to imply candidate support without written authorization.

8. Nonpartisan Voter and Civic Engagement

S.A.V.E. may conduct nonpartisan voter registration, civic education, issue education, and get-out-the-vote activities when designed and administered without favoring or opposing a candidate or political party. Selection of locations, audiences, messaging, and timing should be based on neutral mission-related criteria and documented where appropriate.



9. Legislative Advocacy

S.A.V.E. may advocate for or against legislation related to its social-welfare programs, communicate with legislators and government officials, mobilize the public around legislation, submit testimony or comments, and participate in coalitions. Legislative positions should be connected to documented social-welfare objectives and should not be used as a pretext for candidate intervention.

10. Training and Annual Review

- Provide this policy to directors, officers, staff, core volunteers, and communications contractors.
- Review the policy before each major election cycle and when S.A.V.E. materially expands advocacy activity.
- Conduct an annual review of the organization's activity mix and associated expenditures.
- Correct misclassified or unauthorized activity promptly and seek professional advice when tax, campaign-finance, or reporting consequences may exist.

Board Adoption

Adopted by the Board of Directors of S.A.V.E. Foundation on 09/20/2026.

D.M. 09/20/2026
Board Chair / Authorized Director Date

D.M. 09/20/2026
Secretary / Authorized Director Date

Primary IRS Authorities Consulted

- **IRS, Instructions for Form 1024-A:** <https://www.irs.gov/instructions/i1024a>
- **IRS, Social Welfare Organizations:** <https://www.irs.gov/charities-non-profits/other-non-profits/social-welfare-organizations>
- **IRS, Social Welfare Purposes:** <https://www.irs.gov/charities-non-profits/other-non-profits/social-welfare-purposes>
- **IRS, Political Activity and Social Welfare:** <https://www.irs.gov/charities-non-profits/other-non-profits/political-activity-and-social-welfare>
- **IRS, Action Organizations:** <https://www.irs.gov/charities-non-profits/action-organizations>

Internal planning document. Review with qualified tax or nonprofit counsel before filing Form 1024-A or undertaking material political, lobbying, compensation, or related-party transactions.