

Attachment A

Checklist of Compliance with Selected Legal, Regulatory, and Financial Reporting Requirements for Charitable Nonprofits

This checklist was developed for nonprofits recognized as 501(c)(3) under the Internal Revenue Code.

Issues related to this checklist may involve complex tax law or other legal questions which you should review with your own legal counsel. The information contained in this checklist and any attachments is based on our understanding of published sources and is provided for informational purposes only. Nothing in this communication is intended to create or imply creation of an attorney-client relationship. This communication is not intended to be a legal opinion or formal legal advice.

Most entries are linked to a description of key compliance issues in Attachment B.
When available, forms are linked to the relevant resource online; websites cited are subject to change.

1. Obtaining Recognition of Federal Tax Exemption/Tax Exempt Status

<i>Done</i>	<i>N/A</i>	<i>Description</i>	<i>Form</i>	<i>Complete by Date</i>
<input type="checkbox"/>	<input type="checkbox"/>	Articles of Incorporation (or comparable, depending on state) or Trust (depending on organizational status)	<p>Requirements outlined in form. See PA Articles of Incorporation then scroll down to Domestic Nonprofit Corporation. PA DOS at (717)-787-1057.</p> <p>Additional provisions may be attached to filing to address matters necessary for tax-exemption compliance, such as a description of charitable purpose, prohibition of private inurement and private benefit, non-discrimination, prohibition on self-dealing, and distribution of assets upon dissolution.</p>	File at organization's inception.
<input type="checkbox"/>	<input type="checkbox"/>	Federal Employer Identification Number	<p>Online Application for Federal Identification Number Form SS-4</p> <p>OR</p> <p>PDF Application for Federal Identification Number</p>	File at organization's inception. Electronic filings provide instantaneous EIN Confirmation Letter. Faxed SS-4 filings may take up to two weeks to receive EIN Confirmation Letter if return fax is provided. Mailed SS-4 filings may take up to six weeks to receive EIN Confirmation Letter.

			Form SS-4 to Submit via Mail or Fax OR call 800-829-3676	
<input type="checkbox"/>	<input type="checkbox"/>	<u>Bylaws (if not a trust)</u>	Requirements vary by state. PA has no legal requirement to have bylaws. PANO recommends that all organizations have bylaws.	For some states, file at organization’s inception. PA does not require that the bylaws be filed.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Federal Tax-Exempt Status Application</u>	Internal Revenue Service (IRS) Form 1023 Application for Recognition of Exemption (Instructions here) and supplemental schedules and forms as appropriate (e.g., Form 5768 for most public charities) or Form 1023-EZ Streamlined Application for Recognition of Exemption (Instructions here)	Within 27 months of formation if organization wants IRS determination of exempt status retroactive back to date of formation.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Federal Tax Exempt Status Determination Letter</u>	Final Ruling Letter	Issued by the IRS to your organization when your application for recognition of tax-exempt status (Form 1023) is approved.

2. Maintaining Federal Tax Exemption/Tax Exempt Status

Done	N/A	Description	Form	Complete by Date
<input type="checkbox"/>	<input type="checkbox"/>	<u>Annual Federal Tax Return for Exempt Organizations</u>	IRS Form 990 Return of Organization Exempt from Tax (instructions here) or Form 990-EZ Short Form Return of Organization Exempt from Tax if income and assets are below a certain threshold (instructions here) or Form 990-N Electronic Postcard for Small Exempt Organizations if income is below a certain threshold (instructions here) or Form 990-PF Return of Private Foundation if a private foundation (instructions here) or call 800-829-3676	The fifteenth day of the fifth month after the close of the fiscal year (May 15 if a calendar year) unless an extension is requested.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Annual Federal Tax Return for Exempt Organizations Schedule A Showing Public Charity Status</u>	IRS Form 990 Schedule A Public Charity Status and Public Support (instructions here) or call 800-829-3676	File together with Form 990 or Form 990-EZ.

<input type="checkbox"/>	<input type="checkbox"/>	<u>Annual Federal Tax Filing for Exempt Organizations with Unrelated Business Income</u>	IRS Form 990-T Exempt Organization Business Tax Return if the organization has unrelated business income >\$1,000 (instructions here)	File together with Form 990, Form 990-EZ, or Form 990-PF.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Application for 3-Month Extension</u>	IRS Form 8868 Application for Automatic Extension of Time to File an Exempt Organization Return (instructions here)	If requesting an extension, file on the fifteenth day of the fifth month after the close of the fiscal year (May 15 if a calendar year)

3. State Requirements for Corporations

<i>Done</i>	<i>N/A</i>	<i>Description</i>	<i>Agency</i>	<i>Complete by Date</i>
<input type="checkbox"/>	<input type="checkbox"/>	Incorporation <u>Articles of Incorporation</u>	Requirements are described in the state’s corporate code and the incorporation document is filed with the state agency responsible for corporate filings. For PA, requirements outlined in form. – click the Resources under links and then scroll down to Domestic Nonprofit Corporation. PA DOS at (717)-787-1057	File at organization’s inception.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Bylaws</u>	Requirements are described in the state’s corporate code; some state agencies require submission upon adoption and/or when updated (varies by state). PA does not require bylaws.	Create and adopt at organization’s inception; review at regular intervals (e.g., every 3-5 years) or as needed for legal and operational compliance.
<input type="checkbox"/>	<input type="checkbox"/>	Charity and charitable solicitation registration (if required by state law). PA requires this.	State government agency, varies from state to state; see Section 4, below for PA links.	If required, file at organization’s inception; assess whether regular filings are required ongoing.

<input type="checkbox"/>	<input type="checkbox"/>	Exemption from state income tax (if required by state law)	IRS List of State Tax Agency Websites	Not applicable to federally exempt organizations. If required, file at organization’s inception; assess whether regular filings are required ongoing. Note: Some states have requirements for paying taxes on UBTI. Pennsylvania does not have this requirement.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Exemption from other state, county, and/or local taxes (varies by state but may include sales and/or property tax exemption)</u>	Varies by state; state agency list here . In PA real estate tax exemption varies by county. See link for details. The PA Sales Tax Exemption form is found here (Form REV-72).	Rules may vary by jurisdiction, including county by county. Be certain to understand what is required in your jurisdiction. Payments in lieu of taxes may also be a consideration for certain nonprofits.
<input type="checkbox"/>	<input type="checkbox"/>	PA Enterprise Registration	Form PA-100	Must be completed by existing enterprises expanding, or new enterprises that never before registered with the PA Department of Revenue or PA Department of Labor and Industry. [See Section 22 regarding Sales Tax Exemption for charities.]
<input type="checkbox"/>	<input type="checkbox"/>	<u>Gift annuity registration</u>	Varies by state; most state requirements listed here .	Issuance of charitable gift annuities is regulated under Pennsylvania Statutes, Title 10, Sections 361-364 . In order to issue gift annuities in the state, a charity must meet the regulatory requirements see explanation in Attachment B.
<input type="checkbox"/>	<input type="checkbox"/>	Annual Statement for PA	On line form for PA found here	In PA, Nonprofits must file annual statements only if there has been a change in corporate officers

				during preceding calendar year. (No fee required for this filing)
<input type="checkbox"/>	<input type="checkbox"/>	PA Annual Report	Online form for PA found here . Step-by-step instructions for the filing are found here .	All PA non-profit corporations must file an annual report on or before June 30 th annually. There is no filing fee, however failure to file may lead to administrative dissolution of the entity.
<input type="checkbox"/>	<input type="checkbox"/>	Registration as a foreign corporation (if applicable)	Secretary of State (or other state agency), if doing business in another state (e.g., have an office). The PA form is found here . Scroll down to Foreign Associations.	Register when initiating business (e.g., opening an office) in a state other than the state in which the organization is formed (incorporated).

4. Solicitation, Fundraising, and Gift Substantiation Disclosure Requirements

Done	N/A	Description	Form	Complete by Date
<input type="checkbox"/>	<input type="checkbox"/>	<u>Unified Registration Statement for Solicitation and Fundraising (State)</u>	<p>The 2014 version of the form that covers 36 states plus DC was created by a partnership of the National Association of State Charity Officials and National Association of Attorneys General; information is here and form is here.</p> <p>A revised version is pending through the Multi-State Registration and Filing Portal (MRFP). No website is available at the time of this edition of the Legal Requirements Checklist</p>	File with respective state agencies before initiating substantive fundraising. See related entry in Attachment B.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Gift Substantiation Disclosure Requirements (Federal)</u>	Receipts issued to acknowledge charitable contributions	Should be included on all covered receipts.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Gift Substantiation Disclosure Requirements (State)</u>	PA requires certain disclosures on solicitations and receipts issued to acknowledge charitable	Should be included on all covered receipts. Internal Revenue Service Regulations, summarized in PANO’s Standards for Excellence publication, <i>Disclose It: A Charitable Nonprofit’s Guide to Disclosure Requirements</i> available to

				free PANO members at www.pano.org . Small fee for others.
<input type="checkbox"/>	<input type="checkbox"/>	Charitable Organization Registration (and Annual Report Re-registration) with the PA Department of State.	PA forms are found here .	Unless exempt from registration (see Section 162.6 of the PA Solicitation of Funds for Charitable Purposes Act), charitable organizations soliciting funds in PA must register with the BCO. Any charitable organization which receives contributions of \$25,000 or less annually, provided that such organization does not compensate any person who conducts solicitations is exempt. Charitable organizations which receive more than \$25,000 in contributions shall file the appropriate registration statement within 30 days after the contributions are received.
<input type="checkbox"/>	<input type="checkbox"/>	Pennsylvania Charitable Solicitation Act Requirements for Fundraising Counsel and Professional Solicitors	Forms for registration as fundraising counsel and professional solicitor are found here . Other sample notices and contract provisions are also included. Solicitation using the internet has its own guidelines available here .	Separate registration required for fundraising counsel and professional solicitors. These are contracted individuals not paid staff. Fundraising counsel are those who provide direct mail and/or grant writing services; and at no time has control or custody of contributions, is not compensated based on the number or value of contributions received, and the charity has sole control and approval over the content and volume of all solicitations for donations. Both fundraising counsel and professional solicitors are required to have a written contract for their services.

				Please seek legal counsel for contract drafting. There are other requirements that may apply including bonding, disclosure, and state approval.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Purely Public Charities Act for Filing Requirements for Organization Exempt from Registering in PA</u>	The form is found here .	
<input type="checkbox"/>	<input type="checkbox"/>	License for Conducting Bingo, Raffles (County, locality)	Charities offering raffles or other games of chance should contact the appropriate county or jurisdiction to obtain permits and learn about restrictions for such activities under specific county laws. In addition, the Department of Revenue has requirements for small games of chance, which are summarized here .	Only for organizations which conduct raffles, bingo games or games of chance. Bingo licensing occurs at the local level but is governed by state law 10 P.S. § 301 – 308.

5. Lobbying Requirements

<i>Done</i>	<i>N/A</i>	<i>Description</i>	<i>Form</i>	<i>Complete by Date</i>
<input type="checkbox"/>	<input type="checkbox"/>	Federal Lobbying Disclosure	Clerk of the House of Representatives; information here .	Electronic registration and quarterly reports filed January 21, April 21, July 21, and October 21 each year, or, should filing date occur on a weekend or holiday, the next business day. Semi-annual reports of certain contributions by lobbyists are also required (January 30 and July 30, or the business day following). Lobbying on the federal level includes contact with senators and representatives to influence legislation.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation (Federal, optional)</u>	501(h) Election Form/IRS Form 5768	Optional; if filing, often filed at organization’s inception but may be filed or revoked at any time.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Filing and registration requirements for PA.</u>	All instructions and forms are found here .	Definition of lobbying in PA includes the federal definition and contact with any level of state administration staff to influence decision making.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Filing requirements for Philadelphia</u>	Instructions and Form is found here .	Lobbying in Philadelphia includes office or officer of the government of the city of Philadelphia.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Filing requirements for Pittsburgh</u>	Instructions and Form is found here .	Lobbying in Pittsburgh includes office or officer of the government of the city of Pittsburgh.

6. Requirements Applicable to Accessibility for People with Disabilities

Done	N/A	Description	Form	Complete by Date
<input type="checkbox"/>	<input type="checkbox"/>	<p>FACILITY</p> <p>Compliance with the <u>Americans with Disabilities Act</u></p> <p>Organization completed an ADA Facility Checklist</p> <p>Facility is in compliance with ADA Checklist. If no, continue to next section and complete next section.</p>	<p>Institute for Human Centered Design ADA Checklist for Facilities</p> <p>Mid-Atlantic ADA Center</p> <p>Also see Renewing the Commitment: An ADA Compliance Guide for Nonprofits</p> <p>Also see: ADA Title III Technical Assistance Manual</p> <p>Also see United States Access Board Guide to ADA Standards</p>	<p>The ADA requires public accommodations (business and non-profit organizations) to provide goods and services to people with disabilities on an equal basis with the rest of the public.</p> <p>IF N/A is checked please provide narrative in this space to indicate why this is not applicable.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p><u>As a result of the ADA Facility Checklist, a nonprofit may write a transition plan to outline how it will comply with the ADA. This transition plan is generally written and approved by management</u> (optional for nonprofits, required for public entities)</p>	<p>http://www.ada.gov/pcatoolkit/toolkitmain.htm</p>	<p>Title II of the ADA applies to public entities (state or local governments and their instrumentalities and special purpose districts). The transition plans are generally for municipalities that are modernizing their facilities. Developing a transition is a best practice for entities other than public entities (such as businesses and nonprofits).</p>

<input type="checkbox"/>	<input type="checkbox"/>	<p><u>PROGRAM DELIVERY</u> <u>Compliance with</u> <u>Americans with the</u> <u>Disabilities Act.</u></p>	<p><u>Policies and procedures:</u> <u>“reasonable modifications”</u></p> <p><u>ADA Title III Technical Assistance</u> <u>Manual</u></p> <p><u>Service Animals: ADA Requirement</u> <u>Title III Policy permitting service</u> <u>animals</u></p> <p><u>Policy for effective communication</u></p> <p><u>Website accessibility:</u> Nondiscrimination on the Basis of Disability; Accessibility of Web Information and Services of State and Local Government Entities and Public Accommodations.</p> <p><u>ADA Your Responsibilities as an</u> <u>Employer</u></p>	
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7. Additional Requirements and Considerations

<i>Done</i>	<i>N/A</i>	<i>Description</i>	<i>Form</i>	<i>Complete by Date</i>
<input type="checkbox"/>	<input type="checkbox"/>	Current signatories on accounts	Provided by establishments where the organization holds accounts. Keep current with banks and lending institutions; cell phones; any other material assets or organization financial obligations.	Updating whenever signatories change. Recommend reviewing immediately following board elections and changes in executive staff.
<input type="checkbox"/>	<input type="checkbox"/>	Board Meeting Minutes	No form.	Written meeting minutes must be kept current and maintained as part of the organization's permanent records.
<input type="checkbox"/>	<input type="checkbox"/>	Nonprofit Bulk Mail Permit	Nonprofit Standard Mail Eligibility, Publication 417	Mailing fee required annually.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Trade (Fictitious) Name Filings</u>	Varies by state. The PA form is found here and general information is located here	Varies by state. Note all nonprofit organization in PA must file this form for all fictitious names utilized.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Identity Theft Prevention Program (Red Flags Rule)</u>	Consult Fighting Fraud with the Red Flags Rule: A How to Guide for Business on the Federal Trade Commission website.	Nonprofits serving as creditors should implement as needed.
<input type="checkbox"/>	<input type="checkbox"/>	Dept. of Revenue and Dept. of State Officer Updates	In PA, Form Rev-1605 may be used to notify the Dept. of Revenue and Dept. of State of changes in officers.	Should be completed when there is a change in an organization's officers.

8. Requirements Related to Organizations with Employees

A. Workplace Posters and Notices

<i>Done</i>	<i>N/A</i>	<i>Description</i>	<i>Form</i>	<i>Complete by Date</i>
<input type="checkbox"/>	<input type="checkbox"/>	<u>Fair Labor Standards Act (FLSA)- Minimum Wage Poster (Federal)</u>	DOL Minimum Wage Poster Or call 66-4-USA-DOL (1-866-487-2365)	Employers must conspicuously post in an area frequented by all employees.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Federal Labor Standards Act (FLSA)- Affordable Care Act Section 18B</u>	For employers that do not offer a health plan For employers that offer a health plan	Upon hiring of new employees.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Federal Labor Standards Act (FLSA)- Affordable Care Act Employer Shared Responsibility Provisions Section 4980H of IRS Code</u>	For assistance determining how many full-time employees in your organization.	Applicable only to Large Employers, called ALEs.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Job Safety and Health Protection Employment Poster (Federal)</u>	DOL/OSHA Job Safety and Health Protection Employment Poster or call: 866-4-USA-DOL (1-866-487-2365)	Employers must display this poster in a conspicuous place where employees can readily see it.

<input type="checkbox"/>	<input type="checkbox"/>	<u>Family and Medical Leave Act Employment Poster (Federal)</u>	FMLA Employee Rights Poster or call: 866-4-USA-DOL (1-866-487-2365)	Covered employers who employ 50 or more employees in 20 or more work weeks must display this poster in a conspicuous place where employees can readily see it.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Equal Employment Opportunity Act Employment Poster (Federal)</u>	DOL Equal Employment Opportunity Act Employment Poster or call: 866-4-USA-DOL (1-866-487-2365)	Employers must display this poster in a conspicuous place where employees and applicants can readily see it and where notices are customarily placed.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Notice to Workers with Disabilities Employment Poster (Federal)</u>	FLSA Employee Rights Poster or call: 866-4-USA-DOL (1-866-487-2365)	Employers must display this poster in a conspicuous place where employees and parents and guardians of employees with disabilities can readily see it.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Employee Polygraph Protection Act Notice Employment Poster (Federal)</u>	Notice to employees prohibiting most employers from using polygraph tests or call 866-4-USA-DOL (1-866-487-2365)	Employers must display this poster in a conspicuous place where employees can readily see it.

<input type="checkbox"/>	<input type="checkbox"/>	<p><u>Migrant and Seasonal Agricultural Worker Protection Act (MSPA) Poster (Federal)</u></p>	<p>DOL Migrant and Seasonal Agricultural Worker Protection Act Poster or call 866-4-USA-DOL (1-866-487-2365)</p> <p>Agriculture under the Fair Labor Standards Act</p> <p>Employee Rights Under the H-2A Program</p> <p>Key Protections for H-2A Workers</p>	<p>Employers should post this poster where employees can readily see it (only applicable to those employers who employ migrant or seasonal agricultural workers).</p> <p>Agricultural employers hiring temporary agricultural workers under H-2A visas must post.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p><u>Other Employment Posters for Organizations with Federal Government Contracts (Federal)</u></p>	<p>The Davis-Bacon Act</p> <p>Phone: 866-4-USA-DOL (1-866-487-2365)</p> <p>The Service Contract Act (SCA)</p> <p>Phone: 866-4-USA-DOL (1-866-487-2365)</p> <p>Equal Employment Opportunity Act</p> <p>Phone: 866-4-USA-DOL</p>	<p>For covered organizations: Employers must display this poster in a conspicuous place where employees can readily see it.</p> <p>E-Verify poster only required if your organization is subject to the E-Verify requirement (e.g., federal contractors and subcontractors). State laws may require the use of E-Verify as well. Employers must display the posters in a place that is clearly visible to prospective employees and all employees that will have his or her employment eligibility verified with E-Verify</p>

			<p>(1-866-487-2365)</p> <p>E-Verify Poster</p> <p>US Citizenship and Immigration Services 1-800-375-5283</p> <p>Right to Work Poster</p> <p><i>US Citizenship and Immigration Services 1-800-375-5283</i></p>	
<input type="checkbox"/>	<input type="checkbox"/>	<u>National Labor Relations Act (NLRA) Poster</u>	Employee Rights Under National Labor Relations Act	The courts have enjoined the NLRB's rule requiring the posting of employee rights under the National Labor Relations Act. However, employers are free to voluntarily post the notice, if they wish.
<input type="checkbox"/>	<input type="checkbox"/>	Workers Rights Under Executive Order 13658	Workers Right Executive Order 13658 Poster	Federal service and construction contractors must notify workers of the applicable minimum wage.
<input type="checkbox"/>	<input type="checkbox"/>	Pay Transparency Poster	Pay Transparency Poster	May be posted electronically or in a conspicuous place available for all employees and applicants; applies to employers who are federal contractors or subcontractors.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Uniform Services Employment and</u>	Uniform Services Employment and Reemployment Rights	Protects the job rights of individuals who voluntarily or involuntarily leave employment positions to undertake military service or certain

		<u>Reemployment Rights (USERRA) Act (Federal)</u>		types of service in the National Disaster Medical System. Employers should provide notice to any employees entitled to USERRA rights. Notice may be provided by a poster “or other means, as long as the full text is provided to anyone who is entitled to rights and benefits under USERRA.
<input type="checkbox"/>	<input type="checkbox"/>	PA Workers Compensation Insurance Poster	<u>PA Worker's Compensation Poster</u>	This Notice of Compliance must be posted by the employer and maintained conspicuously in and about the employer’s place or places of business. This poster explains workers’ compensation insurance and claims for employees who have an accidental personal injury or disease caused by their job.
<input type="checkbox"/>	<input type="checkbox"/>	PA Minimum Wage Poster	<u>PA Minimum Wage Poster</u>	Must be posted in a conspicuous place so it can be seen and read by employees. This poster gives notice of the minimum wage amount and lists the exceptions.
<input type="checkbox"/>	<input type="checkbox"/>	Abstract of the Equal Pay Act Poster	<u>Abstract of the Equal Pay Act Poster</u>	Must be posted in a conspicuous place so it can be seen and read by employees. This poster explains that it is illegal to discriminate in wages on the basis of sex by paying different wages for work under equal conditions on jobs that require equal skills.
<input type="checkbox"/>	<input type="checkbox"/>	Unemployment Compensation Poster	<u>Unemployment Compensation Poster</u>	Must be posted in a conspicuous place so it can be seen and read by employees. This poster

				explains the right to receive unemployment compensation and how to file an application for benefits.
<input type="checkbox"/>	<input type="checkbox"/>	PA Public Accommodations Provisions	PA Public Accommodations Provisions	This poster is required for public accommodations, such as restaurants, theaters, doctor's offices and schools. Available to accommodations subject to the Pennsylvania Human Relations Act.
<input type="checkbox"/>	<input type="checkbox"/>	PA Fair Lending Practices	PA Fair Lending Practices Poster	Required where negotiations or agreements are customarily made for the renting or purchasing of housing accommodations is required under the Pennsylvania Human Relations Act
<input type="checkbox"/>	<input type="checkbox"/>	PA Fair Housing Practices	PA Fair Housing Practices Poster	This poster is required to be posted by owners of housing, real estate brokers and others subject to the housing provisions of the Act.
<input type="checkbox"/>	<input type="checkbox"/>	PA Education Provisions Poster	PA Education Provisions Poster	This poster is required to be posted by: kindergartens, primary and secondary schools, high schools, academies, colleges and universities, extension courses and all educational institutions under the supervision of this Commonwealth AND any institution of post-secondary grade and any secretarial, business, vocational or trade school of secondary or post-

				secondary grade, which is subject to the visitation, examination or inspection of, or is, or may be licensed by the Department of Education.
<input type="checkbox"/>	<input type="checkbox"/>	PA Abstract of the Child Labor Act Hours Provision	PA Department of Labor Abstract of the Child Labor Act .	This poster is required to be posted in a conspicuous place where any person under age 18 is employer .
<input type="checkbox"/>	<input type="checkbox"/>	PA Hours of Work for Minors	PA Hours of Work for Minors	This schedule must be posted in a conspicuous place in every PA Business governed by the Child Labor Law. This schedule must be kept up to date and correct.
<input type="checkbox"/>	<input type="checkbox"/>	Other PA posters that may be required	PA Department of Labor Mandatory Posters for Employers	May be required if organization provides public accommodations, is a lender, or employs minors.

8. Requirements Related to Organizations with Employees

B. Hiring Related Requirements

<i>Done</i>	<i>N/A</i>	<i>Description</i>	<i>Form</i>	<i>Complete by Date</i>
<input type="checkbox"/>	<input type="checkbox"/>	<u>I-9 US Department of Immigration and Naturalization form and I-9 documentation such as a driver's license, birth certificate, passport, etc.</u>	US Immigration and Naturalization Service Form or Superintendent of Documents Washington DC 20402	Keep on file for each employee.
<input type="checkbox"/>	<input type="checkbox"/>	Internal Revenue Service Form <u>W-4</u>	Internal Revenue Service: Form W-4 or call: 800-829-3676	Keep on file for each employee. Only need to submit form to payroll processing or to the Federal government if 12 or more dependents are claimed on the W-4.
<input type="checkbox"/>	<input type="checkbox"/>	Filing requirements for PA Corporation Taxes	See the PA Tax Compendium for details.	If paying income taxes in other states see www.usa.gov , for links to individual state websites that address state specific filing requirements.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Nonprofits should ensure proper compliance with the</u>	Link to the Fair Labor Standards Act	

		<u>Fair Labor Standards Act (FLSA)</u>		
<input type="checkbox"/>	<input type="checkbox"/>	Unemployment Compensation and Taxes in PA	http://www.dli.state.pa.us Choose “Unemployment Compensation” link and this will provide a list of topics for further inquiry. http://www.uc.pa.gov/Documents/UC_Forms/uc-2_employers_report_for_uc.pdf	Upon completing this form, the State assigns payroll tax, unemployment tax, and sales tax account numbers to your organization. Organizations can choose to be self-insured. Churches are exempt from paying unemployment compensation.
<input type="checkbox"/>	<input type="checkbox"/>	Workers’ Compensation Coverage PA	Must have proof of workers’ compensation coverage	The law requires that employers have workers’ compensation coverage in place. May be obtained through a private insurer, through the state’s Injured Workers’ Insurance Fund (IWIF), or by becoming self-insured.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Affirmative Action Policy</u>	See National Conference of State Legislatures for an overview.	
<input type="checkbox"/>	<input type="checkbox"/>	<u>Background checks required for applicable employees who work with children</u>	PA Online and printable forms/applications can be found at http://keepkidssafe.pa.gov/	
<input type="checkbox"/>	<input type="checkbox"/>	<u>Mandated reporter training for applicable employees who work with children</u>	Mandated reporter info and training programs: PA Dept. of Human Services: http://keepkidssafe.pa.gov/training/index.htm Excellent resource: PA Family Support Alliance: https://www.pa-fsa.org/	

8. Requirements Related to Organizations with Employees

C. Ongoing Employment-Related Filings

<i>Done</i>	<i>N/A</i>	<i>Description</i>	<i>Form</i>	<i>Complete by Date</i>
<input type="checkbox"/>	<input type="checkbox"/>	<u>Employers Quarterly Federal Tax Return (Federal)</u> Internal Revenue Service Form 941	Internal Revenue Service: Employers Quarterly Federal Tax Return (Form 941) Fax: 800-829-3676	Quarterly on January 31, April 30, July 31 and October 31
<input type="checkbox"/>	<input type="checkbox"/>	<u>Wage and Federal Tax Statements (Federal)</u> Internal Revenue Service Form W-2.	IRS Fax: 800-829-3676	January 31 each year
<input type="checkbox"/>	<input type="checkbox"/>	Unemployment Insurance Form	PA. Dept. of Labor and Industry; See “Unemployment Compensation” for a menu of services and forms.	Used to report funds paid to the Pennsylvania Unemployment Insurance Fund. (Quarterly) Nonprofit organizations can elect to be on the reimbursement method of contributions to the Unemployment Insurance Fund.
<input type="checkbox"/>	<input type="checkbox"/>	PA Tax Withholding	See PA Withholding Forms for more info.	
<input type="checkbox"/>	<input type="checkbox"/>	<u>Transmittal of Income and Federal Tax Statements (Federal)</u> Internal Revenue Service Form W-3.	IRS Fax: 800-829-3676	January 31 each year

8. Requirements Related to Organizations with Employees

D. Requirements for Organizations with Independent Contractors and Consultants

<i>Done</i>	<i>N/A</i>	<i>Description</i>	<i>Form</i>	<i>Complete by Date</i>
<input type="checkbox"/>	<input type="checkbox"/>	<u>Form for Contractors and Consultants (Federal)</u> Internal Revenue Service Form W-9	Form W-9 Fax: 800-829-3676	Keep on file for contractors or consultants.
<input type="checkbox"/>	<input type="checkbox"/>	Form for Non-employees paid more than \$600 by organization (Federal) Internal Revenue Service Form 1099-MISC.	IRS Fax: 800-829-3676 Form 1099-MISC	January 31 each year
<input type="checkbox"/>	<input type="checkbox"/>	<u>Annual Summary and Transmittal of US Information Returns (Federal)</u> Used to transmit copies of 1099. Internal Revenue Service Form 1096.	IRS Fax: 800-829-3676 Form 1096	Employer must issue a Form 1099 to any non-employee who is paid more than \$600; a copy of this form is also filed with the IRS.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Minimum Wage for Federal Contractors</u>		
<input type="checkbox"/>	<input type="checkbox"/>	<u>Independent Contractors Requirements for PA</u>		

8. Requirements Related to Organizations with Employees

E. Employee Benefits – Health

Done	N/A	Description	Form	Complete by Date
<input type="checkbox"/>	<input type="checkbox"/>	<u>COBRA Notice Consolidated Omnibus Budget Reconciliation Act of 1985; continuation of health coverage (Federal)</u>	COBRA	
<input type="checkbox"/>	<input type="checkbox"/>	<u>Continuation of Health Coverage PA</u>	Information on PA’s Mini- Cobra Law can be found here . See PA MINI-COBRA Model Nice for Use by Employers .	
<input type="checkbox"/>	<input type="checkbox"/>	<u>Privacy of Health Information/HIPAA</u>	N/A	N/A - Health Plans, Health Care Providers, and Health Care Clearinghouses need to pay attention to the HIPAA rule. In addition, employers may not convey personal health information inside the organization.
<input type="checkbox"/>	<input type="checkbox"/>	Filing requirements of individual states	Applicable state governments. Please visit www.usa.gov , for links to individual state websites that address state specific filing requirements. PA does not require any filings.	

<input type="checkbox"/>	<input type="checkbox"/>	<u>Notice of Health Insurance Marketplace (Exchange)</u>	<p>Sample for employers that offer an employer sponsored health plan</p> <p>Sample for employers that do not offer an employer sponsored health plan</p>	
<input type="checkbox"/>	<input type="checkbox"/>	<u>Required Summary of Benefits and Coverage for Health Insurance Benefits Exchange</u> Summary of Benefits Coverage (SBC)	<p>Model from the Department of Labor website</p> <p>Instructions for 2014 and later may still be evolving; see DOL FAQ's</p>	The initial requirement for SBC's took effect on Sept. 23, 2012 for issuers of group health plans. DOL has continued to issue guidance since then on forms and content of SBC's to be issued with the implementation of the Affordable Care Act ("ACA"). Review the Department of Labor's website for the form applicable to your plan year.
<input type="checkbox"/>	<input type="checkbox"/>	<u>CHIP Notices</u>	Model Notice	Varies by state. PA is included in the states that are covered.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Affordable Care Act/Fair Labor Standards Act provision to require reasonable breaktime and place (other than a bathroom) for employees to express breast milk</u>	<p>US Department of Labor FAQs on Break Time for Nursing Mothers</p> <p>Fact Sheet #73: Break Time for Nursing Mothers under the FLSA</p>	The federal law covers employees who work for employers covered by the Fair Labor Standards Act and are not exempt from the FLSA overtime requirements.

8. Requirements Related to Organizations with Employees

F. Benefits - Retirement plan documents

<i>Done</i>	<i>N/A</i>	<i>Description</i>	<i>Form</i>	<i>Complete by Date</i>
<input type="checkbox"/>	<input type="checkbox"/>	<u>Annual Return/Report of Employee Benefit Plan (Federal)</u> Internal Revenue Service Form 5500. Required for organizations offering 401K plan.	Sample Form 5500 Fax: 800-829-3676	Last day of the 7th month after plan year ends and must be filed electronically. File form 5558 to receive a one-time 2 ½ month extension.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Fiduciaries for Organizations with 403b (Federal)</u> ERISA	Understand ERISA	Fiduciaries need to be current and named on the fiduciary bond if one exists.
<input type="checkbox"/>	<input type="checkbox"/>	Filing requirements of individual states	Applicable state governments. Please visit www.usa.gov , for links to individual state websites that address state specific filing requirements.	Varies by state. Pennsylvania has no requirements other than what is reported as deferrals on the W-2.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Vendor-to-Plan Disclosure for 401(k) and 403(b) Plans</u>	Understanding Compliance	Disclosure required of all nonprofit entities governed by ERISA, most nonprofit retirement plans are subject to ERISA.
<input type="checkbox"/>	<input type="checkbox"/>	<u>Plan-to-Participant Disclosure for 401(k) and 403(b) Plans</u>	Understanding Compliance	Disclosure required of all nonprofit entities governed by ERISA, most nonprofit retirement plans are subject to ERISA.

<input type="checkbox"/>	<input type="checkbox"/>	<p><u>Notice for Retirement Benefits for Same-Sex Marriages</u></p>	<p>IRS Notice 2014-37</p>	<p>Retirement plans and 403 (b) provisions must be revised before December 31, 2014.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>Formal Plan Documents</p>	<p>N/A</p>	<p>Retirement plans are required under Federal Law to maintain a written plan document along with other disclosures. Investment providers may provide this document in a very limited form. It is recommended to seek counsel for the adoption of prototype plan documents including disclosures, rules, procedures, and documentation of fiduciary duties.</p>

9. Template for requirements specific to service provided and/or constituents served

(e.g., licensures, regulations for performing specific services offered by your organization). Fill in if applicable and attach any related detail.

<i>Done</i>	<i>N/A</i>	<i>Description</i>	<i>Form</i>	<i>Complete by Date</i>
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			

10. Template for requirements mandated by funders or funding sources
(e.g., grant reports, progress reports). Fill in if applicable and attach any related detail.

<i>Done</i>	<i>N/A</i>	<i>Description</i>	<i>Form</i>	<i>Complete by Date</i>
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			

Attachment B Compliance Issues Related to Key Terms in Attachment A

Affordable Care Act/Fair Labor Standards Act provision to require reasonable break time and place (other than a bathroom) for employees to express breast milk: The Affordable Care Act amended section 7 of the Fair Labor Standards Act to require employers covered by FLSA to provide “reasonable break time for an employee to express breast milk for her nursing child for one year after the child’s birth each time such an employee has need to express the milk.” Under this provision, employers are required to provide “a place, other than a bathroom, that is shielded from view and free from intrusion from coworkers and the public, which may be used by an employee to express breast milk.”

Americans with Disabilities Act (ADA): The ADA requires public accommodations (business and non-profit organizations) to provide goods and services to people with disabilities on an equal basis with the rest of the public.

Businesses and nonprofit organizations that serve the public are to remove architectural barriers when it is “readily achievable” to do so; in other words, when barrier removal is “easily accomplishable and able to be carried out without much difficulty or expense.”

Requirements applicable to equal access include

- Approach and entrance
- Access to goods and services
- Access to restrooms
- Access to other items such as water fountains and public telephones

ADA Compliance Plan for Facility: If the facility is not in compliance with the ADA, a transition plan must be developed to identify areas to improve compliance, including how the compliance issues will be resolved and due date for each compliance issue (required for public entities, and encouraged for other entities, such as nonprofits).

ADA Program Delivery Compliance: Ensure that you have policies and procedures to make “reasonable modifications” to your usual way of doing things when serving people with disabilities, including having policies permitting service animals, having a policies to provide for effective communication with people with vision, hearing, and non-verbal and speech disabilities, website accessibility, having a training plan for staff on disability diversity issues, written materials in an alternative format, and ensuring that off-site programs comply with ADA facility access.

Affirmative Action Policy Non-construction (service and supply) contractors with 50 or more employees and government contracts of \$50,000 or more are required, under Executive Order 11246, to develop and implement a written affirmative action program (AAP) for each establishment. The regulations define an

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AAP as a set of specific and result-oriented procedures to which a contractor commits itself to apply every good faith effort. The AAP identifies those areas, if any, in the contractor's workforce that reflect utilization of women and minorities

Annual Federal Tax Return for Exempt Organizations

Failure to file the appropriate Form 990 series tax return for three consecutive years may result in revocation of tax-exempt status as of the filing due date for the third return. Form 990, 990-EZ, Form 990-T and all attachments and schedules for the preceding three years must be available for public inspection; lists of names and addresses of contributors may be omitted. Form 990-PF and all attachments and schedules for the preceding three years must also be available for public inspection.

Form 990: exempt public charity organizations with gross receipts over \$200,000 or total assets over \$500,000 at the end of the year must file the Form 990. Fines are assessed when organizations fail to file complete returns by the filing deadline. The IRS further requires that exempt public charity organizations with total assets of \$100 million or more file their Form 990 electronically (This applies to organizations that submit at least 250 tax returns, for example income tax, excise tax, employment tax, W-2 forms and information returns).

Form 990-EZ: exempt public charity organizations with gross receipts of \$50,000 to \$200,000 and total assets at the end of the year under \$500,000 at the end of the year. Fines are assessed when organizations fail to file complete returns by the filing deadline.

Form 990-N: exempt public charity organizations with gross receipts under \$50,000 must file an annual notice to the IRS, electronic postcard 990-N. There are no monetary penalties for late filing of the 990-N.

Form 990-PF: exempt private foundations, regardless of budget or asset size, must file Form 990-PF annually. This form includes the requirement of disclosing how the funds granted to certain organizations have been expended. This requirement arises where the private foundation must exercise expenditure responsibility under Section 4945 of the Internal Revenue Code. If expenditure responsibility must be exercised, the granting organization must require the grantee to enter into a written grant agreement and provide certain written reports describing the grantee's expenditures in compliance with the grant agreement.

Annual Federal Tax Return for Exempt Organizations, Schedule A Show Public Charity Status: must be completed by 501(c)(3) organizations other than private foundations and attached to Form 990-EZ or Form 990 (if yes is answered to Part IV, line 1). Schedule A must be available for public inspection along with Form 990-EZ or Form 990.

Annual Federal Tax Return for Exempt Organizations with Unrelated Business Income

Form 990-T must be completed by organizations that are reporting \$1,000 or more of unrelated business income from any activity conducted on a regular basis that is not directly related to its tax-exempt mission.

Annual Return/Report of Employee Benefit Plan (Federal) Internal Revenue Service Form 5500. Please note that the provided link is for informational purposes only. To get an official version of the form please

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use provided fax number. Under the computerized ERISA Filing Acceptance System (EFAST2), you must electronically file your 2013 Form 5500. This form is used for organizations with retirement plans, flexible spending accounts, and other types of employee benefit plans. A 403(b) plan that is subject to ERISA has always been required to file a Form 5500, but the required content has been very limited. Beginning with the 2009 plan year, 403(b) plans will become subject to much more extensive Form 5500 reporting requirements, including notably, an annual plan audit requirement for plans with 100 or more participants. (Employers can also have Simple IRAs and SEP (Simplified Employee Pensions) which have no filing requirements)

Annual Summary and Transmittal of US Information Returns (Federal) Used to transmit copies of 1099. Internal Revenue Service Form 1096. Please note that the provided link is for informational purposes only. To get an official version of the form please use provided fax number.

Application for 3-Month Extension: Form 8868 may be used to request an automatic 3-month extension.

Articles of Incorporation: This is the document that establishes a corporation as a separate business entity. State laws require certain information to be included in your articles of incorporation and include information such as: its name, contact information, purpose, duration, registered agent, names of initial board members, name and address of incorporators and their signatures. PA requires that this be filed with the Bureau of Corporations and Charitable Organizations at the Department of state. Must include any accompanying documents required. Publication required of either intent to file or the filing of the Articles of Incorporation in 2 newspapers of general circulation. [Corporate Charter /Newspaper Notices, Articles of Amendment or Fictitious Name Filing].

Background Checks Required for Employees That Work with Children Act 15 of 2015: Clearances from PA State Police, Childline and FBI must be obtained for employees who meet requirements in Title 23 (Domestic Relations) of the Pennsylvania Consolidated Statutes, in child protective services. Detailed information on applicable employees and compliance requirements can be found at <http://keepkidssafe.pa.gov/>. Required before commencement of employment or service. Recertification required every 60 months.

Bylaws: Unless the organization is a trust, most states require nonprofit organizations to adopt bylaws compliant with the state where their principal office is based. Bylaws should be reviewed periodically and updated as needed. When significant changes (amendments) are made, the organization must report those changes on Schedule O of the Form 990. For a description of what the IRS considers “significant” see the Form 990 instructions for Part VI, line 4. If the organization is formed as a trust rather than a corporation, the trust will normally suffice, but the organization may adopt bylaws if helpful, so long as the bylaws are in compliance with the trust document. PA does not require bylaws or filing your bylaws with the State. Though not legally required every corporation should draft bylaws upon formation since it would be difficult to operate without them. Keep your bylaws with your business records. All nonprofit organizations should maintain an updated set of by-laws with the CEO of the organization and the secretary of the organization.

Charitable Organization Registration (and Annual Report Re-registration) with the PA Department of State. Bureau of Charitable Organizations

207 North Office Building Harrisburg, PA 17120 (717) 783 1720 (800) 732-0999 (717) 705-8526 (fax). 990, financial documents, and registration fee is filed with Secretary of State's office. Audited financial statements are required of organizations which receive more than \$300,000 in contributions during the year.

Unless exempt from registration (see Section 162.6 of the PA Solicitation of Funds Act), charitable organizations soliciting funds in PA must register with the BCO. Any charitable organization which receives contributions of \$25,000 or less annually, provided that such organization does not compensate any person who conducts solicitations is exempt.. Charitable organizations which receive more than \$25,000 in contributions shall file the appropriate registration statement within 30 days after the contributions are received.

Nonprofits should receive a letter from the Secretary of State indicating acceptance of registration. An annual renewal certification indicating current registration is also provided and should be posted to in the organizations.

CHIP Notices Model Notice that Employers must use to comply with Children's Health Insurance Program Reauthorization Act of 2009 (CHIPRA). Annual notice by employers with employees located in states that offer premium assistance as a way of offering Children's Health Insurance Program coverage through the employer's health plan. Notice requirement applies if you have employees in any of the states that are offering premium assistance. PA offers this.

COBRA Notice, Consolidated Omnibus Budget Reconciliation Act of 1985; continuation of health coverage (Federal) Form to give notice to employees whose employment is terminated about their right to continue to participate on employer's health insurance coverage. General COBRA notice must be provided to participants when they begin participation in a health plan. Other qualifying events can entitle a beneficiary to continuation of coverage. For organizations with 20 or more employees.

Continuation of Health Coverage PA Pennsylvania's Mini-COBRA law went into effect July 10, 2009. It applies to Pennsylvania employers that normally employ between 2 to 19 employees, and that sponsor an insured hospitalization for employees and their dependents. Any such employee or shall be entitled to continue the employer-provided coverage for up to 9 months, subject to conditions. Similar to the federal COBRA law, the Pennsylvania mini-COBRA law imposes on the employer an obligation to notify the employee and dependents of the continuation coverage rights, generally within 30 days of the qualifying event. They then have up to 30 days to elect the continuation coverage, retroactive to the date of the qualifying event.

Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation (Federal, optional). Section 501(c)(3) of the Internal Revenue Code allows charitable nonprofits to participate in lobbying and advocacy, not exceeding an insubstantial amount. In lieu of a clear definition of "insubstantial," nonprofits may elect to be covered under IRC Section 501(h), staying

within prescribed limits on both grassroots and direct lobbying and protecting themselves against penalties for engaging in excessive lobbying.

Employee Polygraph Protection Act Notice Employment Poster (Federal). This poster addresses the federal Employee Polygraph Protection Act. Failure to post may result in court action and civil penalties.

Employers Quarterly Federal Tax Return (Federal) Internal Revenue Service Form 941. If your organization uses a payroll service, this form will probably be filed electronically. You should receive a copy and keep it on file.

Exemption from other state, county, and/or local taxes (varies by state but may include sales and/or property tax exemption) In PA real estate tax exemption varies by county. Contact the County Tax Office for the Form. For PA Sales and Use Tax Report the PA-100 is included for startups. PA Sales tax exemption form is found [here](#) – scroll down to Form Rev-72_fillin.pdf or Rev-72.pdf. (PA Dept of Revenue Bureau of Business Trust Fund Taxes, Dept. 280909 Harrisburg, PA 17128-0909; 717-783-5473. In PA organizations owning real estate much quality as a purely public charities under the PA Constitution and Act 55 to be exempt from real estate tax.

Fair Labor Standards Act (FLSA) Minimum Wage Poster (Federal). This poster addresses employee's rights under the Fair Labor Standards Act (i.e., federal minimum wage, overtime pay and child labor).

Family and Medical Leave Act Employment Poster (Federal). ONLY EMPLOYERS WITH AT LEAST 50 EMPLOYEES WITHIN 75 MILES ARE COVERED BY FMLA. This poster addresses employees' rights under the Family and Medical Leave Act of 1993. Failure to post may result in a citation and penalty.

Federal Employer Identification Number: Form SS-4: Like a social security number for nonprofit organizations, this number is needed to open bank accounts and transact business. Receiving a Federal Identification Number will trigger the IRS to send an organization certain required tax forms.

Federal Labor Standards Act (FLSA) Affordable Care Act Section 18B. ACA requires employers to provide a written notice informing the employee of the existence of the Marketplace, a description of the services provided by such, and how the employee may request assistance from the Marketplace.

Federal Labor Standards Act (FLSA) Affordable Care Act, Employer Shared Responsibility Provisions IRC Section 4980H. If your workforce consists of 50 or more full-time employees (considered an Applicable Large Employer, ALE), your organization must provide health insurance to employees through the Marketplace beginning January 1, 2015. Employers are not mandated to provide health insurance. However, failure to do so will result in penalties.

Process for determining if you are an Applicable Large Employer (ALE) or a Small Employer:

Calculate the number full-time employees for the prior year. Full-time employees are defined as those employees who work on average more than 30 hours per week. Calculate the number

of your full-time equivalent (FTEs) employees for the prior year. To determine your FTEs, calculate the total hours worked for all employees who were not full-time employees and divide the total hours by 1,560 (30 hours per week times 52 weeks). Record this number as your number of FTEs. Add the number of full-time employees and FTEs from Step 1 and Step 2. If this number is 50 or less, you are a Small Employer. Subtract seasonal workers. Seasonal workers are those that worked only in four or fewer calendar months (or less than 120 days) in the prior year. If this number is 50 or less, you are a Small Employer.

Small employers with 50 or fewer full-time equivalent employees are not required to provide Health insurance to their employees under the Affordable Care Act. They are also not subject to and penalties or fines if they do not offer Health Insurance.

If an employer has at least 50 full-time equivalent employees, on average during the prior year, the employer is an ALE for the current calendar year, and is therefore subject to the employer shared responsibility provisions and the employer information reporting provisions.

Federal Tax Exempt Status Application: Form 1023-EZ is a streamlined version of Form 1023 and may be used by organizations that anticipate less than \$50,000 in gross receipts in the next three years, have not had more than \$50,000 in annual gross receipts in the last three years and have less than \$250,000 in total assets.

Regardless of the form used, there are disclosure requirements and you may not require the requester to provide a reason for viewing the documents. The complete filed application must be available for public inspection upon request (in-person or written requests) during normal business hours, at your principal office and at any regional or district office with three or more full time employees (or the part time equivalent). You may alternatively post the filed application on your organization's website, on GuideStar, or email it upon request. If you provide a hard copy, you may charge a reasonable fee for reproduction and mailing costs not to exceed \$1.00 for the first page and \$.15 for additional pages.

Federal Tax-Exempt Status Determination Letter: The tax exemption status may be relied upon subject to certain conditions. That is to say, unless accompanied by a closing agreement, a letter ruling may be revoked or modified if there is enactment of new legislation, a decision by the Supreme Court, or issuance of new regulations, etc.

The IRS-issued letter is subject to disclosure requirements and you may not require the requester to provide a reason for viewing the documents. The letter must be available for public inspection upon request (in-person or written requests) during normal business hours, at your principal office and at any regional or district office with three or more full time employees (or the part time equivalent) or available by posting on its web site under certain circumstances. You may alternatively post the filed application on your organization's website, on GuideStar, or email it upon request. If providing a hard copy, you may charge a reasonable fee for reproduction and mailing costs not to exceed \$1.00 for the first page and \$.15 for additional pages.

Fiduciaries for Organizations with 403b (Federal) ERISA. Managers of an organization’s 403b plan are called fiduciaries. A fiduciary bond is needed for fiduciaries if the 403b plan is governed by ERISA (a plan is governed by ERISA if the 403b plan is established or maintained by an employer). Current fiduciaries be named on the fiduciary bond. Fiduciaries of an employee benefit plan are held personally liable for any breach of their duties in the event of a wrongful act. For more information regarding fiduciary responsibilities, please visit <http://www.dol.gov/dol/topic/health-plans/fiduciaryresp.htm> Other ERISA reporting requirements may apply: 1. Requirement to distribute summary plan description to participants in an ERISA covered plan. 2. Requirement to distribute summary annual reports in ERISA plans.

Filing and Registration Requirements for PA Pennsylvania’s Lobbying Disclosure Law (Act 134 of 2006) became effective on January 1, 2007. Charities and individuals that spend more than \$2500 per calendar quarter (calculated broadly to include grass roots activity and overhead) communicating with Pennsylvania’s State government (all branches) on legislation, regulations, grant funding, appointments or on the State budget, must register with the Department of State as a lobbyist (individual) or a principal (organization), track advocacy communications, and disclose expenses publicly and online. Charities are not exempt. For informal guidance (seeking clarification) contact the PA State Ethics Commission at 1-800-932-0936. The Ethics Commission will not issue official advisories by telephone. For official guidance (in writing) contact the Ethics Commission at 309 Finance Building, P.O. Box 11470, Harrisburg, PA 17108-1470.

*Note: 4-year document retention obligation. Retain source documents sufficient to withstand potential lobbying audit.

Filing requirements for Philadelphia Extends the definition to any office or officer of the government of the City of Philadelphia, including elected officials (Mayor, City Council, City Controller, Sheriff, District Attorney, and City Commissioners). Council amended the original lobbying ordinance in 2011 to add “The School District of 2 Philadelphia, including any board or other instrumentality thereof,” as well as PIDC, PAID, RDA, and any other entity that meets the definition of “City-related agency” under Section 17-1401(9) of The Philadelphia Code.

A lobbyist, lobbying firm, or principal must register within 10 days of engaging in lobbying and also exceeding either of two thresholds: \$2500 in lobbying expenses or 20 hours spent lobbying by an employee of the principal.

Filing requirements for Pittsburgh Similar to Philadelphia definition includes representatives of city government.

Form for Contractors and Consultants (Federal) Internal Revenue Service Form W-9. Employers must have consultants and contractors sign W-9 Forms in order to indicate their tax ID number and whether or not the consultant or contractor is subject to withholding tax.

Gift Annuity Registration Issuance of charitable gift annuities is regulated under **Pennsylvania Statutes, Title 10, Sections 361-364**. In order to issue gift annuities in the state, a charity must meet the following regulatory requirements:

- have been in operation for at least three years (or be the successor or affiliate of an organization in operation for that period of time)
- have unrestricted assets of at least \$100,000
- maintain gift annuity reserves
- be registered for charitable solicitation with the Pennsylvania Department of State (unless exempt from such registration; see paragraph 6, option 3 in the disclosure language below)

Gift Substantiation Disclosure Requirements (Federal). If a contribution is \$250 or more within one calendar year, the donor may not claim a charitable contribution deduction against income tax without a receipt from the organization. Receipts should be a written acknowledgment of charitable contributions and should include:

1. The date of the contribution and the names of both the nonprofit recipient and the donor. It should also include the EIN of the nonprofit and contact information for both the nonprofit and the donor.
 2. If the donation is cash, the amount of the donation.
 3. If the donation is a non-cash gift (gift-in-kind), a description, but not the value of, the contribution. For clothing and household items to be deductible, the items must be in good used condition or better. Donors may only claim a deduction of \$500 or more on a single item if item received a qualified appraisal. If the value of in-kind gifts is over \$500, the donor needs to file an IRS form 8283 (the donee organization signs part IV) and a qualified appraisal is needed in certain circumstances. If the organization sells all or part of the goods within 3 years, the organization must report the sale on IRS form 8282 and must give a copy to the donor as well. In the cases of donations of automobiles, boats, or planes, there are additional restrictions and requirements. See IRS Publication 526 for more information.
 4. Statement that the donor did not receive anything of value in return for the contribution or a description and good faith estimate of the fair market value of any goods or services the donor received in exchange for his/her contribution. Only the donation (or portion of the donation) which exceeds the fair market value of the goods or services the donor receives is tax deductible. If an organization receives payment of \$75 or more in a transaction where the donor receives something of value from the organization (other than certain items which are treated as if they had no value under the Internal Revenue Code), then the organization must issue a receipt to the donor specifying the value of the return benefit provided to the donor and disclosing that the donor can deduct only the excess of the amount paid over the value received.
1. For clothing and household items to be deductible, the items must be in good used condition or better. Donors may only claim a deduction of \$500 or more on a single item if item received a qualified appraisal.

Internal Revenue Service Regulations, summarized in Standards for Excellence Institute's publication, *Disclose It: A Charitable Nonprofit's Guide to Disclosure Requirements*, is available to Standards for Excellence Institute members at www.standardsforexcellence.org.

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I-9 US Department of Immigration and Naturalization form and I-9 documentation such as a driver's license, birth certificate, passport, etc. Forms and documentation must be kept on file by employers to demonstrate that their employees are entitled to work. The Immigration and Naturalization Service states that employers should retain I-9s for all employees three years after the date of hire or one year after the individual's employment is terminated, whichever is later. The Standards for Excellence Institute recommends that the I-9 form and documentation be kept in the employee's file throughout the term of the employment and one year after the employee leaves employment. Also see [*Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)*](#)

Identity Theft Prevention Program. Nonprofits serving as creditors should institute an Identity Theft Prevention Program which includes four components: 1. Identifying relevant red flags, 2. Detecting red flags, 3. Responding to red flags, and 4. Administering your program. Established by the Federal Trade Commission (FTC), this law requires businesses and privately run groups that conduct certain businesses (regularly deferring payments for goods and services or providing goods and services and billing the customer later, otherwise known as serving as a creditor) to design and implement an identity theft prevention program. Please consult the Federal Trade Commission website for the document, Fighting Fraud with the Red Flags Rule: A How to Guide for Business <http://www.ftc.gov/bcp/edu/microsites/redflagsrule/index.shtml>

Independent Contractor Requirements for PA

Independent Contractors in the Construction Industry: Under PA Law, independent contractors that perform services in the construction industry must meet three criteria:

- *Must have a written contract which is specific to the project on which the services are to be performed*
- Must be free from control or direction over the performance of the services involved both under the contract of service and in fact
- Must be customarily engaged in an independently established trade, occupation, profession or business
 - There are a variety of factors which must be shown to establish that the contractor is in an independently established trade, occupation or business (see links below)
 - PA Unemployment Compensation FAQ Employee or Independent Contractor: <https://www.uc.pa.gov/employers-uc-services-uc-tax/covered/Pages/Employee-or-Independent-Contractor.aspx>
 - Construction Workplace Misclassification Act: <https://www.legis.state.pa.us/CFDOCS/LEGIS/LI/uconsCheck.cfm?txtType=HTM&yr=2010&sessInd=0&smthLwInd=0&act=0072.&CFID=341718943&CFTOKEN=27783147>

Independent Contractors that are not in the Construction Industry: For independent contractors outside of the construction industry, they must meet the following criteria:

- Must be free from control or direction over the performance of the services involved, both under the contract of service and in fact, and
- Must be customarily engaged in an independently established trade, occupation, profession or business.

- It is a best practice to have a written agreement in place – if an independent contractor does not meet the required criteria and is found to be an employee, the consequences can be quite severe (large tax liability issues)

Job Safety and Health Protection Employment Poster (Federal). This poster addresses job safety and health protection for workers. Failure to post may result in a citation and penalty.

Migrant and Seasonal Agricultural Worker Protection Act (MSPA) Poster (Federal). ONLY REQUIRED OF COVERED FARM LABOR CONTRACTORS, AGRICULTURAL EMPLOYERS, AND AGRICULTURAL ASSOCIATIONS. This poster addresses the Federal Migrant and Seasonal Agricultural Worker Protection Act.

Mandated Reporter Training for Employees Who Work with Children Act 15 of 2015: Employees who meet requirements in Title 23 (Domestic Relations) of the Pennsylvania Consolidated Statutes, in child protective services, are required to participate in child abuse recognition and reporting training that has been approved by the Pennsylvania Department of Human Services. Organizations are required to maintain copies of required information. Detailed information on applicable employees and other compliance requirements can be found at <http://keepkidssafe.pa.gov/>.

Minimum Wage for Federal Contractors On September 26, 2018 the US Department of Labor published a Final Rule on Minimum Wage for Contractors, Updating Regulations to Reflect Executive Order 13838. Beginning on January 1, 2019, Executive Order 13658 minimum wage rate is increased to \$10.60/hour. This Executive Order minimum wage rate generally applies to workers performing work on or in connection with covered contracts. Also, beginning January 1, 2019, tipped employees performing work on or in connection with covered contracts must be paid a minimum cash wage of \$7.40/hour.

National Labor Relations Act (NLRA) Poster. Requires certain federal contractors and subcontractors to post notices informing employees of their rights under the National Labor Relations Act. Poster advises employees of their right to form, join, or assist a union, to bargain collectively; to discuss terms and conditions of employment with co-workers or a union, to engage in concerted activities with co-workers, and to strike and picket.

Nonprofits should ensure proper compliance with the Fair Labor Standards Act (FLSA). The FLSA establishes minimum wage, overtime pay, recordkeeping, and youth employment standards affecting employees in the private sector and in Federal, State, and local governments. Covered nonexempt workers are entitled to a minimum wage of not less than \$7.25 per hour effective July 24, 2009. Overtime pay at a rate not less than one and one-half times the regular rate of pay is required after 40 hours of work in a workweek. Nonprofits should pay special attention to ensuring that those working on its behalf are properly classified as employees or independent contractors. And, once an individual is classified as an employee that the individual is properly classified as either exempt or non-exempt. Nonprofits should ensure that unpaid

interns and volunteers in the organization do not actually qualify as employees and as such, eligible for payment. Note: Also see related employment poster.

Notice for Retirement Benefits for Same-Sex Marriages Applicable to nonprofits that offer 401 (k) and 403 (b). Nonprofit organizations offering retirement plans and 403 (b) must amend their 403 (b) plans to reflect the Windsor decision by December 31, 2014.

Notice of Health Insurance Marketplace (Exchange) (There is no employer coverage mandated for employers with 50 or fewer full-time equivalent employees) No later than October 1, 2013, employers covered by the Fair Labor Standards Act (generally, those firms that have at least one employee and at least \$500,000 in annual dollar volume of business), must provide notification to their employees of coverage options available through the Marketplace. Employers are required to provide this notice to all current employees, and to each new employee beginning October 1, 2013, regardless of plan enrollment status (if applicable) or of part-time or full-time status. The notice must inform employees that they may be eligible for a premium tax credit if they purchase coverage through the Marketplace, and advise employees that, if they purchase a plan through the Marketplace that they may lose the employer contribution (if any) to any health benefits plan offered by the Employer.

Notice to Workers with Disabilities Employment Poster (Federal). ONLY EMPLOYERS WITH AT LEAST 50 EMPLOYEES WITHIN 75 MILES ARE COVERED BY FMLA. This poster addresses only employers who have a certificate authorizing payment of special minimum wages to workers who are disabled for work they are performing and establishes a commensurate wage rate based on the individual's productivity.

Other Employment Posters for Organizations with Federal Government Contracts (Federal).

- Davis-Bacon Act requires that persons employed on federal or federally funded construction projects be paid not less than the wage rate in the schedule posted with this notice for the kind of work performed. Employees must be paid not less than one and one-half times the basic rate of pay for all hours worked over 40 hours a week.
- **The Equal Employment Opportunity Act** covers applicants to and employees of companies with a federal government contract or subcontract. Employers must post that they do not discriminate due to race, color, religion, sex, national origin, or against persons with disabilities.
- The Service Contract Act requires that employees who are paid with federal funding receive at least minimum wage compensation for all employees. However, a higher rate may be required for service contracts if a wage determination applies or if a predecessor contractor has paid a higher rate for your classification pursuant to a collective bargaining agreement. Such higher rates for Service contracts must be posted as an attachment to the notice.

Pennsylvania Charitable Solicitation Act Requirements for Fundraising Counsel and Professional Solicitors Bureau of Charitable Organizations, 207 North Office Building, Harrisburg, PA 17120, (717) 783 1720, (800) 732-0999, (717) 705-8526 (fax). Determine registration prior to contracting with a fundraising counsel or professional solicitor. Organization should call the Pennsylvania Bureau of Charitable Organizations to learn if prospective fund raising counsel or professional solicitors are properly registered.
Last Updated: September 2025

Professional solicitors must post a \$25,000 surety bond with the Secretary of State. All contracts for both fundraising counsel and professional solicitors must be in writing and must be filed with the Secretary of State. Charity may void any contract if fundraising counsel or professional solicitor is not properly registered.

Plan-to-Participant Disclosure for 401(k) and 403(b) Plans Applicable to nonprofits that offer 401(k) and 403(b) and other similar participant-directed plans that are currently not exempt from ERISA Form 5500 Reporting. Nonprofit organizations offering 401(k), 403(b), and other similar participant directed plans are required to disclose fees related to plan investments and fees related to the day-to-day administration of the plan. Compliance is required no later than August 30, 2012. Disclosures must be provided to all eligible employees (regardless of actual participation in the plan). Exemption: pre-2009 403(b) funding vehicles that qualify for the US Department of Labor’s existing exemption from Form 5500 reporting.

Privacy of Health Information/HIPAA Health Plans, Health Care Providers, and Health Care Clearinghouses need to pay attention to the HIPAA rule. Generally, employers have very limited liability under the HIPAA rule. If your organization offers health coverage through a plan such as Blue Cross/Blue Shield, etc., your primary responsibility is to ensure that all health information you collect about employees is kept confidential.

Purely Public Charities Act for Filing Requirements for Organization Exempt from Registering in PA Institution of Purely Public Charity Registration Statement “Section 379 of The Institution of Purely Public Charity Act, 10 P.S. Section 379, requires Organizations that are exempt from registering to solicit funds in PA to file a copy of its IRS 990 Return on an annual basis.

Required Summary of Benefits and Coverage for Health Insurance Benefits Exchange Summary of Benefits Coverage (SBC). Employers are required to ensure employees with a Standard Summary of Benefits and Coverage (“SBC”) form explaining what their plan covers and what it costs. Employers should contact their group plan issuers or plan administrators, who are required to compile and provide the SBC forms. Note: This is a distinctly different requirement from the summary plan description required under ERISA.

Trade Name Filings. An entity name can protect the name of your business at a state level. Depending on your business structure and location, the state may require you to register a legal entity name. Your entity name is how the state identifies your business. Each state may have different rules about what your entity name can be and usage of company suffixes. Most states don’t allow you to register a name that’s already been registered by someone else, and some states require your entity name to reflect the kind of business it represents. In most cases, your entity name registration protects your business and prevents anyone else in the state from operating under the same entity name. However, there are exceptions pertaining to state and business structure. Check with your state for rules about how to register your business name.

Transmittal of Income and Federal Tax Statements (Federal) Internal Revenue Service Form W-3. Please note that the provided link is for informational purposes only. To get an official version of the form please use provided fax number. Employers use [this form](#) to provide the amount of state income tax withheld

from employees. If your organization uses a payroll service, this form will probably be filed electronically. You should receive a copy and keep it on file.

Unified Registration Statement for Solicitation and Fundraising (State). The most recent version of the URS is v. 4.02, which was released in March 2014. Version 4.02 supports 37 jurisdictions (36 states, including Maryland, and the District of Columbia), and requires (and includes) supplemental forms for 13 jurisdictions. There are 3 states (Colorado, Florida and Oklahoma) that require registration but do not accept the URS. The remaining states do not require registration.

Most states regulate fundraising. They do so through statutes — usually called “solicitation laws” — that are primarily concerned with the solicitation of charitable contributions from the general public. The centerpiece of most of the regulatory schemes is comprehensive reporting, by nonprofits and by the outside fundraising firms and consultants they employ.

Typically, states exercise regulatory authority over nonprofits based on one (or both) of two premises: the nonprofit is physically present in the state (e.g., has an office, owns real estate, or conducts program activities) or the nonprofit raises funds in the state.

In either case, a state might require the nonprofit to register; that is, to provide identifying information about the nonprofit and its operations. It is the latter premise for registration—raising funds—that provides the impetus for the Unified Registration Statement and the movement for standardized reporting in general. Organizations of any size and any means may find that raising funds from the public—even when conducted modestly from a single location—will give rise to regulatory obligations in multiple states.

Uniform Services Employment and Reemployment Rights (USERRA) Act Poster (Federal): Poster that describes employment rights protections for individuals who voluntarily or involuntarily leave employment positions to undertake military service or certain types of service in the National Disaster Medical System. USERRA also prohibits employers from discriminating against past and present members of the uniformed services, and applicants to the uniformed services.

Vendor-to-Plan Disclosure for 401(k) and 403(b) Plans Applicable to nonprofits that offer 401(k) and 403(b) plans that are currently not exempt from ERISA Form 5500 Reporting. Disclosures must explain, according to the regulations, fees to be charged and services provided by the retirement plan vendor. Compliance required no later than July 1, 2012 for existing contracts and compliance is required for new contracts from July 1, 2012 forward. Vendor is required to provide disclosures to the nonprofit. Nonprofit is obligated to ensure that it receives the disclosures. If the nonprofit does not receive the required disclosure, it must report this “prohibited transaction” to the US Department of Labor and the vendor will be subject to excise taxes. Nonprofit responsible for determining whether compensation received by vendor is reasonable and responsible to ensure that the relationships among vendors are reasonable and do not pose conflicts of interest. Exemptions: pre-2009 403(b) funding vehicles that qualify for US Department of Labor’s existing exemption from form 5500 reporting.

W-4: Internal Revenue Service tax form, also called Employee's Withholding Certificate. It is completed by employees in the US to indicate his or her tax situation to the employer. The form informs the employer the correct amount of taxes to withhold from an employee's paycheck for federal income tax purposes.

Wage and Federal Tax Statements (Federal) Internal Revenue Service Form W-2. Please note that the provided link is for informational purposes only. To get an official version of the form please use provided fax number. Employers [must file a W-2](#) for each employee from whom: income, social security, or Medicare taxes have been withheld (or income taxes would have been withheld if the employee had claimed no more than one withholding allowance or had not claimed exemption from withholding on the W-4).