



Coalition Filing Requirements

The following guidance will assist Filers in determining whether a group constitutes a Coalition and, if so, whether it is required to file Lobbying Reports as a Coalition, or if, instead, its Members are required to disclose their Coalition Contributions in their own Lobbying Reports.

What constitutes a **Coalition**?

In order to determine if the Coalition provisions apply, a group of members or entities must first determine whether they meet the definition of a Coalition.

A Coalition is defined in the Commission's regulations (19 NYCRR Part 943.9(h)(3)) as a group of otherwise-unaffiliated entities or Members that pool funds or resources for the primary purpose of engaging in Lobbying Activities on behalf of the Members of the Coalition and have not incorporated or otherwise created a legal entity.

- Pooling funds or resources include, but is not limited to, the donation of services (including staff time) and the incurrence of expenses on behalf of the Coalition.

NOTE: In order to qualify as a Coalition, **the group must have a specific name**. If the group does not have a name, then each entity or person should report its Lobbying Activity in its own Filings.

Example 1:

A group of entities collaborate/strategize on issues of common interest and send a group letter signed by each entity individually to a Public Official and/or set up a group meeting with a Public Official but they don't identify the group by a name; instead they each sign their own name in the letter, or identify their own Organization at the meeting. ***This is not a Coalition.***

Example 2:

A group of entities named "Save the Environment" buy billboard space containing a grassroots lobbying communication. ***This is a Coalition.***

Assuming the group meets the definition of Coalition, how should Coalition Lobbying Activity be reported to the Commission?

It depends on the structure of the Coalition. If a Coalition designates an individual to serve as a President, Treasurer or in such capacity, it is a **Structured Coalition**. If a Coalition does not designate an individual to serve as its President, Treasurer or in such capacity, it is considered an **Unstructured Coalition**.

Example 1:

ABC Coalition has a President or Treasurer or has designated someone to act in a similar capacity. This is a **Structured Coalition**.

Example 2:

123 Coalition has an Executive Board, and an individual is appointed to be in charge of the group and be responsible for the actions of *123 Coalition*. This is a **Structured Coalition**.

Example 3:

XYZ Coalition has a steering committee which has not designated officers or anyone to act in a similar capacity; rather each member of the steering committee has equal authority. This is an **Unstructured Coalition**.

Reporting Requirements of a Structured Coalition (assuming the \$5,000 threshold is met)

- The **Structured Coalition** must file Lobbying Reports as a “Coalition” (select “Coalition” Profile Type).
- Just like any other Organization, a **Structured Coalition** must disclose all of its **Lobbying Activity**, and **Reportable Compensation and Expenses** related to the **Structured Coalition**, including **Expenses** incurred by any of its Members on behalf of the **Structured Coalition**.
- Any associated Filings involving the **Structured Coalition**, including Filings by Lobbyists retained by the **Structured Coalition** and/or Filings by the **Structured Coalition** itself, must list the **Structured Coalition** as the Contractual Client **and** Beneficial Client.
- Members of a **Structured Coalition** are **not required** to be listed as Beneficial Clients.

Example:

A Lobbyist is retained by a **Structured Coalition**. A Member pays the Retained Lobbyist \$10,000

on behalf of the *Structured Coalition*.

HOW TO REPORT: The *Structured Coalition* would include the Member's contribution in its **Reportable Compensation** on the *Structured Coalition's* Lobbying Reports.

NOTES:

- Members of a *Structured Coalition* who are registered on their own behalf and/or file Lobbying Reports **DO NOT** report any Coalition Contributions on their own Filings.
- **All *Structured Coalition* activity is reported by the *Structured Coalition*.**
- Members' Contributions to a *Structured Coalition* are **NOT** considered a Lobbying Expenditure for purposes of the Member determining whether it has met the \$5,000 threshold.

Reporting Requirements of an *Unstructured Coalition*

Unstructured Coalitions should **not** file lobbying reports as a Coalition. Instead, its **Members must disclose their Contributions to the Coalition** in the *Expense section* of their own Lobbying Reports in accordance with the following:

- Each Member who meets the \$5,000 threshold (through their Contributions to the *Unstructured Coalition* and/or other Lobbying Activity engaged in by the Member) and who is thereby required to file a Lobbying Report, must disclose in such Report any *Unstructured Coalition* Contributions (*see* "What is considered a Contribution to a Coalition?" below).
- Other Members of an *Unstructured Coalition* are **not required** to be listed as Beneficial Clients on an individual Member's Lobbying Report.
- The Member must disclose its Contributions to the *Unstructured Coalition* in the *Expense section* of their own Lobbying Reports (*see* "How should Contributions to an *Unstructured Coalition* be reported by a Member in its own Lobbying Reports?" below).

Coalition Filing Requirements

- Coalition Contributions should be disclosed in either the Member’s Bi-Monthly or Client Semi-Annual Report in accordance with the following:

For Members Who Already File Lobbying Reports and:	Bi-Monthly Reports	Client Semi-Annual Reports	Auto-Generated Client Reports	Coalition Contributions Reported on
Only Use Employee Lobbyists	YES	NO	YES	Bi-Monthly*
Only Use Retained Lobbyists	NO	YES	NO	Client Semi-Annual
Use BOTH Employee and Retained Lobbyists	YES	YES	NO	Bi-Monthly*

- * the contribution disclosed on Employed Bi-Monthlies are pre-populated into and are also technically reported on the Client Semi-Annual (“CSA”)

For Members Who Hit the \$5,000 Threshold Due to Their Coalition Contribution and must file for the first time:	Bi-Monthly Reports	Client Semi-Annual Reports	Auto-Generated Client Reports	Coalition Contributions Reported on
Register as Own Employed Lobbyist	YES	NO	YES	Bi-Monthly*

- * the contribution disclosed on Employed Bi-Monthlies are pre-populated into and are also technically reported on the CSA

NOTES:

- Member’s Contributions to an **Unstructured Coalition** ARE considered a Lobbying Expenditure for purposes of determining whether the Member itself:
 - has met the \$5,000 threshold and must register and identify itself as the Contractual Client and Beneficial Client; **and**
 - is subject to the Source of Funding disclosure requirements in Part 938.
- The Member must also disclose any other Lobbying Activity (including **Reportable Compensation** and **Expenses**) engaged in by the Member **on its own behalf**, if applicable. For example, the Member should disclose the following Lobbying Activities (engaged in on their own behalf):

- A meeting between the Member and Senator Smith about a bill that affects the Member but is unrelated to the interests of the *Unstructured Coalition*.
- A meeting between the Member and Senator Smith about a bill that is related to the interests of *both* the Member individually and the *Unstructured Coalition*. Even though the Member might be, in effect, wearing two hats at this meeting, it should be reported as a Lobbying Activity on the Member's Filing.

How should Contributions to an *Unstructured Coalition* be reported by a Member in its own Lobbying Reports?

Members must disclose Contributions to an *Unstructured Coalition* in the 'Unstructured Coalition Member Contribution, if applicable' sub-section of the *Lobbying Expenses tab* in the online Lobbying Application ("LA"); or **Section VIII** of the Bi-monthly Report, and **Section IV** of the Client Semi-Annual Report for paper filers. The following information is required:

- **Coalition Name:** The name of the *Unstructured Coalition*.
- **Contribution Amount:** Report the Member's Contributions to the *Unstructured Coalition* including time, resources and direct monetary Contributions. This does **NOT** include incurred Expenses.
- **Whether an Expense was incurred on behalf of the Coalition:** This includes **Compensation** paid to a Retained Lobbyist by a Member on behalf of the Coalition. Other examples include media buys or the purchase of billboard space on behalf of the Coalition.
- **Total Amount of the Expense incurred on behalf of the Coalition:** Report any Expenses incurred by the Member on behalf of the *Unstructured Coalition*, which can be from the Member's own direct Contributions and/or from the *Unstructured Coalition's* pool of funds.
- **Whether the Expense was paid for using pooled funds.**
- **If pooled funds were used, the Member's portion of the Incurred Expense:** Report the Expenses incurred by the Member on behalf of the *Unstructured Coalition* which are from the Member's own direct Contributions.
- **Total Contribution Amount:** Report the Total Contribution amount which includes the Member's Contributions and the Member's portion of incurred Expenses.

NOTE: This amount will auto-sum for online Filers.

Coalition Filing Requirements

- **Expense Purpose:** Indicate Expense Purpose using drop-down list.

EXAMPLE 1: How to report a Contribution and a Single Pooled Expense

- Member gives \$25,000 of money directly to an *Unstructured Coalition*.
- The Member then purchases a media buy in the form of a billboard that costs \$100,000.
- The Member uses \$10,000 of their own money and uses \$90,000 of pooled funds to purchase the billboard.

HOW TO REPORT:

Coalition Name	Contribution Amount (includes time, resources and direct monetary contributions; does NOT include Incurred Expenses)	Was an Expense incurred on behalf of the Coalition? (includes compensation paid to Retained Lobbyist)	Total Amount of the Expense incurred on behalf of the Coalition	Was the Expense paid for using Pooled Funds?	If pooled funds were used, Member's portion of the Incurred Expense	Total Contribution Amount (includes Member's contribution and portion of Incurred Expenses)	Expense Purpose
EXAMPLE 1	\$25,000	Yes	\$100,000	Yes	\$10,000	\$35,000	Advertising - billboard

EXAMPLE 2: How to report a Contribution and an Incurred Expense without using Pooled Funds

- Member gives \$25,000 worth of resources directly to an *Unstructured Coalition*.
- The Member then purchases a media buy in the form of a billboard that costs \$100,000.
- The Member does not use pooled funds to purchase the billboard.

HOWTOREPORT:

Coalition Name	Contribution Amount (includes time, resources and direct monetary contributions; does NOT include Incurred Expenses)	Was an Expense incurred on behalf of the Coalition? (includes compensation paid to Retained Lobbyist)	Total Amount of the Expense incurred on behalf of the Coalition	Was the Expense paid for using Pooled Funds?	If pooled funds were used, Member's portion of the Incurred Expense	Total Contribution Amount (includes Member's contribution and portion of incurred expenses)	Expense Purpose
EXAMPLE 2	\$25,000	Yes	\$100,000	No	\$0	\$125,000	Advertising - billboard

EXAMPLE 3: How to report Compensation paid to a Retained Lobbyist

- A Member pays \$10,000 to compensate a Lobbyist that is retained to lobby on behalf of an *Unstructured Coalition**.
- The Member uses \$1,000 of its own money and uses \$9,000 of pooled funds to pay the Lobbyist’s **Compensation**.

HOW TO REPORT:

Coalition Name	Contribution Amount (includes time, resources and direct monetary contributions; does NOT include Incurred Expenses)	Was an Expense incurred on behalf of the Coalition? (includes compensation paid to Retained Lobbyist)	Total Amount of the Expense incurred on behalf of the Coalition	Was the Expense paid for using Pooled Funds?	If pooled funds were used, Member’s portion of the Incurred Expense	Total Contribution Amount (includes Member’s contribution and portion of Incurred Expenses)	Expense Purpose
EXAMPLE 3*	\$0	Yes	\$10,000	Yes	\$1,000	\$1,000	Compensation Paid to Retained Lobbyist on behalf of an Unstructured Coalition

* **NOTE:** The Member who retains a Lobbyist on behalf of an *Unstructured Coalition* is considered the Contractual **and** Beneficial Client on associated Filings and must submit a Client Semi-Annual Report and Source of Funding disclosure, as applicable. In the Client-Semi Annual Report, the Member must disclose the total amount paid to the Retained Lobbyist (whether it came from pooled Coalition funds, the Member, or some combination thereof) as **Compensation** and then also list it in the Coalition Member Contribution tab or subpart in the **Expense section** of such Report in accordance with the above example. Please contact the Attorney of the Day at the Commission with any questions relating to this specific scenario.

EXAMPLE 4: How to report a Contribution, a payment to a Retained Lobbyist, and additional Incurred Expenses

- Member gives \$25,000 of money directly to an *Unstructured Coalition*.*
- The Member then purchases a media buy in the form of a billboard that costs \$100,000.
- The Member uses \$10,000 of their own money and uses \$90,000 of pooled funds to purchase the billboard.
- The Member also pays a Retained Lobbyist \$10,000 in Compensation to lobby on behalf of the *Unstructured Coalition*.
- The Member uses \$1,000 of their own money and uses \$9,000 of pooled funds to pay for the Lobbyist’s Compensation.

HOW TO REPORT:

Coalition Name	Contribution Amount (includes time, resources and direct monetary contributions; does NOT include Incurred Expenses)	Was an Expense incurred on behalf of the Coalition? (includes compensation paid to Retained Lobbyist)	Total Amount of the Expense incurred on behalf of the Coalition	Was the Expense paid for using Pooled Funds?	If pooled funds were used, Member’s portion of the Incurred Expense	Total Contribution Amount (includes Member’s contribution and portion of Incurred Expenses)	Expense Purpose
EXAMPLE 4*	\$25,000	No	\$0	No	\$0	\$25,000	None
EXAMPLE 4	\$0	Yes	\$100,000	Yes	\$10,000	\$10,000	Advertising - billboard
EXAMPLE 4	\$0	Yes	\$10,000	Yes	\$1,000	\$1,000	Compensation Paid to Retained Lobbyist on behalf of an Unstructured Coalition

- * Only one Expense may be added per line. However, if you give a Contribution to an **Unstructured Coalition** (that is not an incurred Expense) AND incur an Expense related to the **Unstructured Coalition**, both the Contribution and Expense can be disclosed on the same line (see Examples 1 and 2).

What is considered a Contribution to a Coalition?

The provision of funds or resources to a Coalition is considered a Contribution, including but not limited to:

- The donation of monies.
- The incurrence of Expenses on behalf of the Coalition (see “How should Contributions to an **Unstructured Coalition** be reported by a Member in its own Lobbying Reports?” above).
- The donation of services, including staff time spent preparing to lobby and time spent lobbying.

How do I know if I am a Member of a Coalition?

A Member of a Coalition includes *any* person or entity that makes a Contribution to a Coalition.

How do I know if the Coalition I am a Member of is Structured or Unstructured?

If a Coalition designates an individual to serve as a President, Treasurer or in such capacity, it is a **Structured Coalition**. If a Coalition does not designate an individual to serve as its President, Treasurer or in such capacity, it is considered an **Unstructured Coalition**.

What if my *only* Lobbying Activity is my Contribution to an **Unstructured Coalition**?

For Members whose **only** Lobbying Activity relates to an **Unstructured Coalition**:

- If your **Contribution** to the Coalition is \$5,000 or less, then no Filing requirements apply;
- If your **Contribution** is over \$5,000, you must register as a Lobbyist lobbying on your own behalf and disclose Coalition **Contributions** to the **Unstructured Coalition** in your Bi-Monthly Report(s). (NOTE: in this case your Client Semi-Annual Report will be automatically generated based on your Bi-Monthly Reports).
 - You should file Lobbying Reports as an “Organization” (select “Organization” Profile Type).

- You should identify yourself as the Contractual Client **and** Beneficial Client on your Lobbying filings.

Are *Structured Coalitions* or Members of *Unstructured Coalitions* required to disclose **Source of Funding** information?

Yes. Depending on the nature of the Coalition, either the Coalition itself will be subject to Source of Funding (SoF) or its Members will be.

Structured Coalitions are required to disclose SoF information since a **Structured Coalition** must be listed as a Beneficial Client on Lobbying filings. Whether a **Structured Coalition** is ultimately required to disclose its Sources depends on whether the Coalition meets the SoF reporting threshold.

- If a **Structured Coalition** meets the SoF threshold requiring disclosure of its Sources, then any Member of a **Structured Coalition** that contributed more than \$2,500 to the **Structured Coalition** must be listed as a Source on the **Structured Coalition's** SoF, in accordance with the SoF disclosure requirements set forth in Part 938.

A **Member of an Unstructured Coalition** that expends more than \$5,000 in cumulative annual **Reportable Compensation** and **Reportable Expenses** is required to disclose SoF information since such Member is considered a Beneficial Client on Lobbying filings. Whether a Member is ultimately required to disclose its Sources depends on whether the Member meets the SoF reporting threshold.

NOTE: See 19 NYCRR Part 943.9(h)(3) of the Commission's Regulations for information related to Coalitions. See 19 NYCRR Part 938 of the Commission's Regulations for information related to Source of Funding.

Refer to the Comparison Chart below for more information on Structured and Unstructured Coalitions.

	Structured Coalition	Members of an Unstructured Coalition
Filing Identification	The Coalition identifies itself as BOTH the Contractual Client and Beneficial Client on its own Filing.	The Member identifies itself as BOTH the Contractual Client and Beneficial Client. The Member also reports the name of the Unstructured Coalition in the Expense section of its Lobbying Report.
Coalition Contributions and the \$5,000 Threshold	Members' Contributions to a Structured Coalition are NOT considered a Lobbying Expenditure for purposes of <i>the Coalition</i> determining whether the Coalition has met the \$5,000 threshold.	A Member's Contribution to an Unstructured Coalition IS considered a Lobbying Expenditure for purposes of determining whether the Member itself: <ul style="list-style-type: none"> • has met the \$5,000 threshold and must register; • and is subject to the Source of Funding disclosure requirements in Part 938.
Coalition Members and Beneficial Clients	Coalitions are not required to list Coalition Members as Beneficial Clients. The Structured Coalition is listed as the Beneficial Client.	The Coalition Member lists itself as a Beneficial Client, but no other Members are required to be listed.
Disclosing Coalition Contributions	Coalitions do NOT report any Member Contributions on the Coalition's own Lobbying Filings.	The Coalition Member reports the total of all Contributions made by the Member to the Unstructured Coalition in either the Member's Bi-Monthly or Client Semi-Annual Report.

Coalition Filing Requirements

Expenses	Coalitions disclose Expenses incurred by: <ul style="list-style-type: none">• any of its Members that are incurred on behalf of the Structured Coalition• the Coalition in the course of its own lobbying efforts.	The Coalition Member discloses any Expenses incurred by the Member on behalf of the Unstructured Coalition , which can be from the Member's own direct Contributions and/or from the Unstructured Coalition's pool of funds.
Lobbying Activities	Coalitions report all Lobbying Activity, including the type of lobbying communication, focuses and parties lobbied related to the lobbying efforts of the Structured Coalition .	The Coalition Member does not report Lobbying Activities related to the Unstructured Coalition ; it only discloses its Coalition Contributions. It only reports Lobbying Activities related to its own Lobbying efforts.
Source of Funding	Coalitions are required to disclose SoF information since a Structured Coalition must be listed as a Beneficial Client on Lobbying Filings.	A Member of an Unstructured Coalition that is listed as a Beneficial Client on Lobbying Filings is required to disclose SoF information.

Contact Us

If you have any questions about navigating the LA or for technical assistance, please contact the Lobbying Helpdesk at LobbyingHelpDesk@ethics.ny.gov or by phone at (518) 474-3973.

For questions related to the:

- Statement of Registration – email us at Registrations@ethics.ny.gov
- Bi-monthly and Disbursement of Public Monies Reports – email us at Bimonthlies@ethics.ny.gov
- Client Semi-Annual Report and Source of Funding – email us at CSA@ethics.ny.gov
- Reportable Business Relationship Report – email us at Discrepancies@ethics.ny.gov

To speak to the Commission's Attorney of the Day, email them at Guidance@ethics.ny.gov or call the Commission's Hotline phone at 1-800-87-ETHICS (873-8442) and press '2'.