



Ohio Administrative Code

Rule 111:2-3-05 Reporting of establishment, administrative and solicitation costs by Ohio corporate/labor PACs and FSL corporate PACs.

Effective: October 5, 2021

(A) A corporation or labor organization may directly pay the establishment, administrative, and solicitation expenses of its Ohio PAC or it may transfer funds to an administrative account of the PAC, or both. Funds in the administrative account may not be commingled with funds in the PAC. An Ohio corporate/labor PAC may also pay its expenses directly from the PAC. However, in such event, the PAC may not be reimbursed by the corporation or labor organization.

(B) The establishment, administrative, and solicitation expenses required to be reported by a corporation or labor organization to its Ohio PAC and FSL PAC, pursuant to division (C) of section 3517.082 of the Revised Code, include those which have been paid by a labor organization or affiliated organizations, or by a corporation, its wholly owned subsidiaries, its parent organization or from the administrative account of the PAC or FSL PAC. In the case of an Ohio corporate/labor PAC, all reportable expenses paid during the reporting period of each report filed pursuant to division (A) of section 3517.10 of the Revised Code shall be reported to the PAC. An Ohio corporate/labor PAC must report such expenses at the time it files a campaign finance report.

(C) For purposes of divisions (C)(2) and (C)(3) of section 3517.082 of the Revised Code, a corporation or labor organization may use any reasonably accurate method of determining whether an employee's time or the use of equipment relate to establishing, administering, and soliciting contributions to its Ohio PAC or FSL PAC exceeds fifty per cent.

(D) As used in division (C)(3) of section 3517.082 of the Revised Code, the term equipment includes, but is not limited to computers, computer software, photocopies and photocopiers, desks, files, telephones, postage meters, motor vehicles, and any other equipment necessary to meet the requirements of section 3517.106 of the Revised Code. The cost of office supplies, including but not limited to pens and pencils, or electricity, and internet services to operate equipment are not reportable. As used in division (C)(4) of section 3517.082 of the Revised Code, professional fees include, but are not limited to, fees paid for the following services: legal, accounting, fund-raising, printing, graphic, mail, computer, catering, and golf greens fees. Professional fees do not include



salaries or wages paid to the corporation's or labor organization's employees.

(E) Equipment costs, employee wages and salaries, professional fees, and solicitation expenses required to be reported by a corporation or labor organization to its FSL PAC or Ohio corporate/labor PAC shall be reported as follows: those which are attributable exclusively to Ohio state and local elections are reported in full; those which can not be attributed exclusively to Ohio state or local elections may be reported in full or may be prorated based on the proportion that expenditures of the PAC or disbursements of the FSL PAC in connection with Ohio state and local elections bear to total expenditures or disbursements in connection with all elections during the same period, as described in paragraph (A) of this rule. An activity which related to the PAC or FSL PAC as a whole, such as soliciting contributions, is attributable to all elections influenced during the reporting period. For purposes of determining if the fifty per cent threshold set forth in divisions (C)(2) and (C)(3) of section 3517.082 of the Revised Code is exceeded, all of an employee's time and all of an equipment's use related to the PAC or FSL PAC shall be taken into consideration. Proration may be used to determine only the amount of a cost to be reported.