Creating a Nonprofit Cheat Sheet to Translate Sector Knowledge

501(c)(4) - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees

- **EX: Planned Parenthood Active Fund**
- Purpose/function: To promote social welfare and the common good of the community. Planned Parenthood specially promotes public health.
- Tax-exempt status and restrictions: Generally exempt from federal income tax for income that is related to it's mission of promoting social welfare. They must primarily engage in activities that benefit the community.
- Types of activities or advocacy allowed: Social welfare activities, lobbying, campaigning, advocacy, member engagement, partnerships
- Audience or funders: The audience is the community that the organization benefits. They can be funded by individual donors, foundation grants, membership dues and more.

501(c)(7) - Social and Recreational Clubs

- **EX: Congressional Country Club (Bethesda, MD)**
- Purpose/function: Organized for pleasure and recreational intentions.
- Tax-exempt status and restrictions: Usually tax-exempt to promote social purposes.
- Types of activities or advocacy allowed: They are usually not allowed to lobby or engage in political activities. They also generally cannot engage in public fundraising. They can have membership management and club governance.
- Audience or funders: The primary audience are the members of the specific club/group. 501(c)(7)s are mainly funded through membership fees and dues and initiation fees.

501(c)(11) - Teachers' Retirement Fund Associations

- **EX: Boston Public School Teacher Retirement Fund**
- Purpose/function: The purpose of this 501(c) is to provide pensions, benefits or retirement income to public school employees or teachers.
- Tax-exempt status and restrictions: They are tax-exempt from federal income.
- Types of activities or advocacy allowed: They are allowed to collect retirement contributions, pay out retirement, disability or survivor benefits, and to inform members and the public on pension rights and retirement planning. They are generally not permitted to not engage in political activities, public fundraising, or any non-retirement activities and services.
- Audience or funders: Their audience are teachers and education employees. It is mainly funded through payroll contributions and investments.