Chapter 390-16 WAC

CAMPAIGN FINANCE REPORTING

WAC 390-16-037 Purpose of campaign expenditures—How to report. (1) Any person required to report the "purpose" of an expenditure under RCW 29B.25.100~~(6)~~(7), or 29B.25.120 (5)(b), must identify any candidate(s) or ballot proposition(s) that are supported or opposed by the expenditure as required to be filed under RCW 29B.25.020 (2)(f) and (g)~~.~~ The purpose must provide an itemized description of the goods, services, or other benefit derived, sufficient to show the value of the expenditure amount. The description should include the name and address of the applicable business, vendor, or source where the goods or services were purchased, the quantity of goods, and the scope of services.

(2) A candidate or a political committee required to report the receipt of an in-kind contribution must include the purpose and details of the in-kind contribution in the same manner as with other expenditures.

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(3) Whenever an expenditure is made to a candidate or a political committee pursuant to an agreement or understanding of any kind regarding how the recipient will use the expenditure, the report must describe in detail that agreement or understanding and the goods and/or services to be provided.

~~Example A: If an expenditure is made directly to a vendor for get-out-the-vote (GOTV) phone calls or robocalls, the purpose must include the following details:~~

~~Vendor Name~~	~~Purpose~~	~~Amount~~
~~ABC Robocall~~	~~GOTV - phone bank 28th and 29th Legislative districts~~	~~$1,000~~

~~Example B: If an expenditure is made directly to a vendor for printing, the purpose must include the following details:~~

~~Vendor Name~~	~~Purpose~~	~~Amount~~
~~ABC Printing~~	~~5,000 brochures~~	~~$3,000~~

~~(3)~~ (4) Reporting details for political advertising and electioneering communications must include the exact nature of the services provided, including:

(a) The name of the vendor, including any commercial advertiser;

(b) The date or dates the advertising was presented to the public; and

(c) The type and description of the media used, including:

(i) Print: The size and quantity of items, and mailing or delivery service;

(ii) Billboard or other signage: The size, quantity, and location;

(iii) Newspaper: Size of advertising space and dates of publication;

(iv) Broadcast media: Length of time of the advertisement, and the placement and number of times run; and

(v) Digital media: A description of the demographic information, characteristics of a population (e.g., age, gender, race, location, etc.), of the audience(s) targeted (if any), and use of any "synthetic media" as required to be reported under subsection (x)(x) of this section.

(4) Any expenditure using "synthetic media," as defined under RCW 29B.35.010, in the creation or distribution of any political advertising or other expenditure, must identify:

(a) The name of the vendor that provided the software or other digital technology used to create the synthetic media;

(b) The commercial advertiser that sold the advertising, if any; and

(c) The description of any audience targeting information provided as a service for any digital communication by a digital communication platform, or other vendor.

[Statutory Authority: RCW 42.17A.110 and 2024 c 164. WSR 26-01-209, s 390-16-037, filed 12/24/25, effective 1/1/26. Statutory Authority: RCW 42.17A.110 and 42.62.040. WSR 24-12-019, § 390-16-037, filed 5/24/24, effective 6/24/24. Statutory Authority: RCW 42.17A.110(1), 2019 c 428, and 2019 c 261. WSR 20-02-062, § 390-16-037, filed 12/24/19, effective 1/24/20. Statutory Authority: RCW 42.17A.110(1) and 2018 c 304. WSR 18-24-074, § 390-16-037, filed 11/30/18, effective 12/31/18. Statutory Authority: RCW 42.17A.110. WSR 12-03-002, § 390-16-037, filed 1/4/12, effective 2/4/12. Statutory Authority: RCW 42.17.370(1). WSR 04-01-134, § 390-16-037, filed 12/18/03, effective 1/18/04; WSR 96-05-001, § 390-16-037, filed 2/7/96, effective 3/9/96; WSR 82-05-001 (Order 82-01), § 390-16-037, filed 2/4/82.]

WAC 390-16-205 Expenditures by agents and agents' subvendors—How to report. (1) Expenditures made on behalf of a candidate or political committee by any person, agency, consultant, firm, organization, etc., employed or retained for the purpose of organizing, directing, managing or assisting the

candidate's or committee's efforts shall be deemed expenditures by the candidate or committee. In accordance with WAC 390-16-037, such expenditures shall be reported by the candidate or committee as if made or incurred by the candidate or committee directly, and must include the name of the person, agency, consultant, firm, organization, etc. who made the expenditure on behalf of the candidate or committee.

(2) If any person, agency, consultant, firm, organization, etc., employed or retained by the candidate or political committee, subcontracts or otherwise has an agreement with a subvendor or other third party to provide or perform services, the expenditures paid to that subvendor or other third party must also be disclosed by the candidate or committee, including the purpose and details about the expenditure as provided in WAC 390-16-037.

(3) Fees paid to consultants or other agents must be disclosed by candidates or political committees as an expenditure, including the purpose and details about the expenditure as provided in WAC 390-16-037. In addition, when subvendors are used, the candidate or political committee must

~~disclose~~ report any portion of the expenditure retained by the consultant or other agent.

(4) Expenditures made to a consultant or other agent for the purpose of purchasing political advertising must identify and itemize the costs of each service provided, as set out in WAC 390-16-037, including the services attributed to any subcontractor of the consultant. For example, the expenditure detail must identify any commercial advertiser from whom political advertising was purchased directly by the consultant, or through a broker, service, or other third party. ~~Example A: If a candidate or political committee pays a consultant $5,000 to prepare and mail a political advertising brochure, all costs associated with the project shall be itemized by identifying each service provided, subvendor(s) used and amount attributable to each:~~

~~**Vendor**~~

~~**Name**~~	~~**Purpose**~~		~~**Amount**~~
~~Jones~~	~~Jones~~	~~$500~~	~~$5,500~~
~~Consulting~~	~~Consulting (fee)~~		

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Vendor Name	Purpose	Amount
ABC Graphics	$1,200	
XYZ Printing Co. (5,000 pieces)	$3,000	
Your Mailhouse	$800	

Or, if Jones Consulting completes the project through a combination of services provided by its principals or employees and its subvendors:

Vendor Name	Purpose	Amount	
Jones Consulting	Jones Consulting (fee)	$500	$5,500
	Jones Consulting (graphic design)	$1,200	
	XYZ Printing Co. (5,000 pieces)	$3,000	
	Your Mailhouse	$800	

Example B: If a candidate or political committee pays a consultant or other agent directly to perform tasks such as fund-raising, survey design or campaign plan development, and

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~~the consultant does not use subvendors, the expense shall be reported as follows:~~

~~Vendor~~		
~~Name~~	~~Purpose~~	~~Amount~~
~~Jones Consulting~~	~~Fund-raising, survey design, campaign plan development~~	~~$5,000~~

~~Example C: If an expenditure is made directly to a vendor to purchase broadcast political advertisement, the purpose shall include the following details for both the vendor and commercial advertiser:~~

~~Vendor~~		
~~Name~~	~~Purpose~~	~~Amount~~
~~Media~~	~~Television ads~~	~~$51,000~~
~~King TV~~	~~WZUB~~	~~$30,000~~
~~TV~~	~~WXXX~~	~~$10,000~~

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~~Vendor~~

~~Name~~ ~~Purpose~~ ~~Amount~~

~~WCRB~~ ~~$10,000~~

~~TV~~

~~Media~~ ~~$1,000~~

~~King (fee)~~

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[Statutory Authority: RCW 42.17A.110(1) and 2018 c 304. WSR 18-24-074, § 390-16-205, filed 11/30/18, effective 12/31/18. Statutory Authority: RCW 42.17.370(1). WSR 04-01-128, § 390-16-205, filed 12/18/03, effective 1/18/04; Order 74, § 390-16-205, filed 4/26/76.]

WAC 390-16-207 In-kind contributions—Explanation and reporting. (1) An in-kind contribution must be reported on the C-4 report. An in-kind contribution, as that term is used in the act and these rules, occurs when a person provides goods, services or anything of value, other than money or its equivalent, to a candidate or political committee free-of-charge

or for less than fair market value, unless the item or service given is not a contribution according to RCW 29B.10.160 or WAC 390-17-405. In-kind contributions are reportable as both a contribution and an expenditure.

An in-kind contribution includes an expenditure that:

- Supports or opposes a candidate or a ballot measure;
- Meets the definition of contribution in RCW 29B.10.160 or WAC 390-05-210;
- Is an electioneering communication that is a contribution as provided in RCW 29B.30.030; and
- Is other than a monetary contribution made directly to a candidate or political committee.

For example, an in-kind contribution occurs when a person, after collaborating with a candidate or a candidate's agent, purchases space in a newspaper for political advertising supporting that candidate or opposing that candidate's opponent.

(2) According to RCW 29B.40.090 and WAC 390-16-238, a candidate may not use his or her campaign funds to make a contribution, including an in-kind contribution, to another candidate or a political committee. However, under RCW 29B.40.090, a candidate may use surplus funds as defined in RCW 29B.10.520 to make a contribution to a political party or caucus political committee.

(3) **Valuing in-kind contributions.**

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(a) For purposes of determining the value of goods or services provided as in-kind contributions, refer to WAC 390-05-235 Definition—Fair market value.

(b) If an expenditure that constitutes an in-kind contribution is made, the value of the in-kind contribution to a particular candidate or political committee is the portion of the expense that benefits the candidate or political committee.

(4) **In-kind contributions to recipients who have limits under RCW 29B.40.020 or 29B.40.030.**

(a) If a candidate receives in-kind contributions from any person valued at more than $25 in the aggregate for an election, the contribution is reportable by the giver and the recipient pursuant to chapter 29B.25 RCW and is subject to the applicable contribution limit provided in RCW 29B.40.020 or 29B.40.030.

(b) If a bona fide political party or legislative caucus committee receives in-kind contributions from any person valued at more than $25 in the aggregate during a calendar year, the contribution is reportable by the giver and the recipient pursuant to chapter 29B.25 RCW and is subject to the applicable contribution limit provided in RCW 29B.40.020.

(c) If an elected official against whom recall charges have been filed or a political committee supporting the recall of an elected official receives in-kind contributions from any person valued at more than $25 in the aggregate during a recall campaign, the contribution is reportable by the giver and the recipient pursuant to chapter 29B.25 RCW and is subject to the applicable contribution limits provided in RCW 29B.40.020 or 29B.40.030.

(5) **Political committees that make in-kind contributions.** Except as provided for in subsection (5) of this section, a political committee that makes in-kind contributions to a candidate or political committee totaling more than $50 in the aggregate during a reporting period must identify the recipient and the amount of the contribution, as well as a description of the details of the expenditure consistent with WAC 390-16-037, as part of its C-4 report covering that period.

If the in-kind contribution is in the form of an expenditure that has been obligated, but not yet paid, the identity of the recipient candidate or political committee, along with a good faith estimate of the value of the

contribution, must be disclosed in part 3 of Schedule B, in addition to the other information required by the C-4 report. When the expense is paid, the recipient's name and the amount of the contribution must be disclosed on Schedule A, in addition to the other information required by the C-4 report.

If a political committee provides equipment, property or anything else of value owned, leased or controlled by it to a candidate or political committee, the contributing committee must attach a statement to its C-4 report showing the name of the candidate or political committee to whom the contribution was made and the date, description and fair market value of the in-kind contribution.

(6) **Reporting by recipients.** Except as provided in subsection (5) of this section, in-kind contributions from one source are not reportable by the recipient candidate or political committee until the aggregate value of all in-kind contributions received from that source during a reporting period is more than $50. If this threshold is met, the in-kind contributions must be reported in part 1 of Schedule B to the C-4 report covering that reporting period. The report must

include a description of the details of the expenditure consistent with WAC 390-16-037. The recipient candidate or political committee is responsible for the information required for reporting the details of the expenditure and should not accept an in-kind contribution if unable to obtain the necessary information from the contributor. Individual items procured directly by the contributor for an auction item, such as a gift basket, do not require reporting the details of the source of each item.

(7) **Application of RCW 29B.40.070—Last-minute contributions.**

(a) If an expenditure that constitutes an in-kind contribution is made no later than 22 days before a general election and written notice of the in-kind contribution is in the possession of the recipient candidate committee or political committee 22 or more days before that general election, the contribution is not subject to the respective $7,500 or $75,000 maximum amounts specified in RCW 29B.40.070.

(b) If an in-kind contribution is in the form of personal services donated to a campaign for the duration of the 21 days

before a general election, and if written notice of the value of this donation is in the possession of the recipient candidate or political committee 22 or more days before the election, that in-kind contribution is not subject to the respective $7,500 or $75,000 maximum amounts specified in RCW 29B.40.070.

[Statutory Authority: RCW 42.17A.110 and 2024 c 164. WSR 26-01-209, s 390-16-207, filed 12/24/25, effective 1/1/26. Statutory Authority: RCW 42.17A.110, 42.17A.125, 42.17A.615, and 42.17A.640. WSR 24-01-028, § 390-16-207, filed 12/8/23, effective 1/8/24. Statutory Authority: RCW 42.17A.110(1) and 2018 c 304. WSR 18-24-074, § 390-16-207, filed 11/30/18, effective 12/31/18. Statutory Authority: RCW 42.17A.110. WSR 12-03-002, § 390-16-207, filed 1/4/12, effective 2/4/12. Statutory Authority: RCW 42.17.370. WSR 09-01-068, § 390-16-207, filed 12/12/08, effective 1/12/09. Statutory Authority: RCW 42.17.370 and 42.17.562. WSR 06-11-132, § 390-16-207, filed 5/23/06, effective 6/23/06. Statutory Authority: RCW 42.17.370(1). WSR 04-12-054, § 390-16-207, filed 5/28/04, effective 6/28/04; WSR 98-12-034, § 390-16-207, filed 5/28/98, effective 6/28/98. Statutory Authority: RCW 42.17.390. WSR 94-11-016, § 390-16-207, filed 5/5/94, effective 6/5/94. Statutory Authority: RCW 42.17.370. WSR 93-22-002, § 390-16-207, filed 10/20/93, effective 11/20/93; WSR 93-16-064, § 390-16-207, filed 7/30/93, effective 8/30/93. Statutory Authority: RCW 42.17.370(1). WSR 86-04-071 (Order 86-01), § 390-16-207, filed 2/5/86; WSR 82-14-

016 (Order 82-04), § 390-16-207, filed 6/28/82; Order 79, § 390-16-207, filed 6/25/76.]

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