

**2004 United Way of America Platform for Excellence**  
**Membership Certification Standards**

**Standard A: Tax Exempt Status**

**Be recognized as exempt from taxation under Section 501(c)(3) of the Internal Revenue Code as well as from corresponding provisions of other applicable state, local or foreign laws or regulations and files IRS Form 990 annually in a timely manner.**

**Purpose:** Donors have an expectation that their gifts will be an eligible deduction on their tax returns. It is essential for all United Ways to be recognized by the IRS as tax-exempt 501(c)(3) in order to meet donors expectations.

**Standard B: Legal Requirements**

**Comply with all other applicable legal local, state, and federal operating and reporting requirements (e.g., nondiscrimination).**

**Purpose:** The leadership of a United Way must be aware of its obligation to meet legal requirements.

**Standard C: Governance**

**Have an active, responsible, and voluntary governing body, which ensures effective governance over the policies and financial resources of the organization.**

**Purpose:** This standard ensures that United Ways maintain strong governance practices and embrace accountability.

**Standard D: Diversity**

**Adhere to a locally developed and adopted policy to ensure volunteers and staff broadly reflect the diversity of the community it serves.**

**Purpose:** United Ways must welcome, reflect and engage the full range of their constituency. This is achieved by ensuring that the staff, volunteer and donor base is diverse.

**Standard E: Trademark**

**Represent itself as a United Way in accordance with all United Way of America trademark standards and requirements, including those contained in the licensing agreement.\***

\*Any member whose corporate name does not include "United Way," must change its name to comply with this criterion.

**Purpose:** To preserve the integrity of the United Way brand, and to ensure consistent presentation of its brand identity and accurate representation of United Way's mission and values.

**Standard F: Membership Investment**

**Provides financial support to United Way of America in accordance with the agreed upon membership investment formula.**

**Purpose:** To ensure quality products, services, and research are available for members of United Way of America (UWA).

**Standard G: Code of Ethics**

**Adhere to a locally developed and adopted code of ethics for volunteers and staff, which include provisions for ethical management, publicity, fundraising practices and full and fair disclosure. (Metro 1 & 2 members will submit copy of current code of ethics to United Way of America.)**

**Purpose:** A code of ethics will serve as a resource to guide United Ways with questions of conflict of interest, personnel issues or even United Way practices in general. A code of ethics will foster an ethical environment and maintain public confidence in the organization.

**Standard H: Audit**

**Have an annual audit conducted by an independent certified public accountant whose examination complies with generally accepted auditing and accounting standards. (Organizations with annual revenue totaling less than \$100,000 may have their financial statements reviewed by an independent public accountant.)**

**Purpose:** To ensure financial responsibility and accountability, all United Ways must be subject to the standard of an independent audit or review (depending on level of revenue).

**Standard I: Self-Assessment**

**Conduct and submit to United Way of America every three years a community driven self-assessment of their community impact work, financial management, and organizational governance and decision making.**

**Purpose:** To support performance excellence by a periodic, internal, volunteer-led review.

**Standard J: Database II**

**Annually submit Database II and Amounts Raised Card to United Way of America.**

**Purpose:** To provide system-wide, accurate campaign results.

**Standard K: Income & Expense Survey**

**Biennially submit Income and Expense Survey to United Way of America.**

**Purpose:** To measure operating efficiency, particularly cost ratios (overhead).

**Standard L: Campaign Reporting**

**Adhere to standard accounting guidelines contained in Database II Survey in reporting campaign revenue.**

**Purpose:** To ensure standardized, comprehensive campaign results for the United Way System, with no duplication in count of amounts raised.

**Standard M: Cost Deduction Standards**

**Adhere to the following cost deduction standards:**

- a) will charge only actual expenses against a donor's pledge
- b) will not deduct fundraising or processing fees from designated gifts originating by or from another United Way organization.

**Purpose:** Assure the public that: 1) donors are charged no more than the actual cost incurred to process and transfer gifts, 2) there are no duplicate charges or redundant services to the donor, and 3) United Ways have a consistent, fair and understandable methodology for calculating and allocating fundraising, processing, disbursement and management and general expenses to designations.