

2019 CPA-Zicklin Index of Corporate Political Disclosure and Accountability Indicators

- A qualitative response of "Yes" or "Not Applicable" to an indicator is given the maximum score.
- A qualitative response of "Partial" is given half of the maximum score.
- A qualitative response of "No" is given a score of 0.

| | # | Indicator | Max Score | Total Points |
|------------|----|--|------------|--------------|
| Disclosure | 1 | Does the company publicly disclose corporate contributions to political candidates, parties and committees , including recipient names and amounts given? | 4 | 36 |
| | 2 | Does the company publicly disclose payments to 527 groups , such as governors associations and super PACs, including recipient names and amounts given? | 4 | |
| | 3 | Does the company publicly disclose independent political expenditures made in direct support of or opposition to a campaign, including recipient names and amounts given? | 4 | |
| | 4 | Does the company publicly disclose payments to trade associations that the recipient organization may use for political purposes? | 6 | |
| | 5 | Does the company publicly disclose payments to other tax-exempt organizations , such as 501(c)(4)s , that the recipient may use for political purposes? | 6 | |
| | 6 | Does the company publicly disclose a list of the amounts and recipients of payments made by trade associations or other tax exempt organizations of which the company is either a member or donor? | 2 | |
| | 7 | Does the company publicly disclose payments made to influence the outcome of ballot measures , including recipient names and amounts given? | 4 | |
| | 8 | Does the company publicly disclose the company's senior managers (by position/title of the individuals involved) who have final authority over the company's political spending decisions? | 2 | |
| | 9 | Does the company publicly disclose an archive of each political expenditure report, including all direct and/or indirect contributions, for each year since the company began disclosing the information (or at least for the past five years)? | 4 | |
| Policy | 10 | Does the company disclose a detailed policy governing its political expenditures from corporate funds? | 6 | 16 |
| | 11 | Does the company have a publicly available policy permitting political contributions only through voluntary employee-funded PAC contributions? (No point value, indicator only for research purposes) | Yes/ No | |
| | 12 | Does the company have a publicly available policy stating that all of its contributions will promote the interests of the company and will be made without regard for the private political preferences of executives ? | 2 | |
| | 13 | Does the company publicly describe the types of entities considered to be proper recipients of the company's political spending? | 2 | |
| | 14 | Does the company publicly describe its public policy positions that become the basis for its spending decisions with corporate funds? | 2 | |
| | 15 | Does the company have a public policy requiring senior managers to oversee and have final authority over all of the company's political spending? | 2 | |
| | 16 | Does the company have a publicly available policy that the board of directors regularly oversees the company's corporate political activity? | 2 | |
| Oversight | 17 | Does the company have a specified board committee that reviews the company's policy on political expenditures? | 2 | 18 |
| | 18 | Does the company have a specified board committee that reviews the company's political expenditures made with corporate funds? | 2 | |
| | 19 | Does the company have a specified board committee that reviews the company's payments to trade associations and other tax-exempt organizations that may be used for political purposes? | 2 | |
| | 20 | Does the company have a specified board committee that approves political expenditures from corporate funds? | 2 | |
| | 21 | Does the company have a specified board committee , composed entirely of outside directors , that oversees its political activity? | 2 | |
| | 22 | Does the company post on its website a detailed report of its political spending with corporate funds semiannually? | 4 | |
| | 23 | Does the company make available a dedicated political disclosure webpage found through search or accessible within three mouse-clicks from homepage? | 2 | |
| | 24 | Does the company disclose an internal process for or an affirmative statement on ensuring compliance with its political spending policy? | 2 | |

Total Points Available: 70