Resource Guide

A compilation of ideas and best practices from around the world

WTA
WORLD TAXPAYERS ASSOCIATIONS

Contents

Produced by the World Taxpayers Associations

in collaboration with the TaxPayers' Alliance - UK

Designed by branding specialists www.eaststreetcreative.uk

Printed by www.vertifix.com.au

Foreword and acknowledgements

World Taxpayers Associations was founded in 1988 to create a dialogue among a growing number of taxpayer associations and to foster and support the emergence of new taxpayer groups.

As part of that effort, its secretary general at the time Björn Tarras-Wahlberg compiled and released a guidebook "*Taxpayer Revolution: How to Start and Operate a Taxpayers Association*' in 2004. Björn updated this project in 2006 and 2010.

After Björn stepped down from his duties in 2014 it was determined the project needed more than an update; rather it was time for a complete revision.

In 2017 a meeting with the Australian-based Mannkal Economic Education Foundation led to two student interns being sponsored to work on the project. Olivia Maso worked out of the TaxPayers' Alliance office in London and Nick Marsh worked out the Canadian Taxpayers Federation office in Ottawa from December 2017 to February 2018.

We wanted the booklet to continue to be a 'how to' guide but also include ideas and best practices from WTA's various member groups around the world. So, in addition to pulling together organizational techniques, Olivia and Nick conducted interviews with many organizations to note and share what they were doing and what they were having success with.

After our students returned home to warmer climates the project was picked up by Scott Simmonds who again worked out of the TaxPayers' Alliance office in London. Scott pulled the students' work together along with some new material to give the project some continuity.

We wish to thank the Mannkal Foundation for sponsoring students, the Canadian Taxpayers Federation and TaxPayers' Alliance for hosting those students and overseeing their work, and to Scott Simmonds for taking on the task of pulling all this together. Finally, I want to thank Björn Tarras-Wahlberg for his role in founding the World Taxpayers Associations and developing its first guidebook to encourage and equip others in the fight to grow the taxpayers' movement worldwide.

We encourage and welcome feedback and especially additions to this guidebook that fellow freedom fighters in other parts of the world would benefit from. We plan to update it more frequently so please reach out to our secretary general Cristina Berechet with your input.

Troy Lanigan

Chair, World Taxpayers Associations
CANADA May 2019

WORLD TAXPAYERS ASSOCIATIONS

> *"The taxpayers' movement has grown out of the desire of citizens to protect themselves from the increasing tax claims of the state. It works toward a society with lower taxes and more individual freedom. It wishes to stimulate efficiency and economy in the public sector. It supports legislation to limit tax burdens, prevent unjust harassment by tax collectors, and provide clear information about government taxation and expenditure."*
>
> *WTA founding statement, Washington, DC 1988*

Introduction

What is a taxpayers' group? Of the 60 or so WTA member and observer groups they all share a belief in government transparency, due process, value for tax dollars spent and the conviction that individuals are better equipped to make decisions with the fruits of their labor than is the state. From there however, the 'why' and the 'how' varies widely.

Broadly, in the 'how' category there are two types of taxpayer groups: service-oriented and advocacy-oriented. Service-oriented groups tend toward a membership or fee for a certain service such as assistance with tax filing or legal resources to resolve disputes with tax authorities (Finland, Australia, Ukraine). Advocacy-oriented groups on the other hand work to change public policy in the direction of lower taxes and reductions in the size and cost of government (France, United States, Korea).

There are also hybrids. Some groups offer services and conduct advocacy (Germany, Sweden). Still others are hybrid by nature of the restrictions they operate under in their respective countries. For example, one might offer a tax savings guide while another might hold meeting related to helping small businesses understand regulatory compliance but in all instances are very restricted in their ability to offer critique or make policy recommendations – let alone organize campaigns! (China, Nepal, Mongolia)

Bankok conference 2017

Berlin conference 2018

Grassroots action day


Peru conference 2018


Croatia conference 2017

It's important to note here that taxpayer groups are different from think tanks. Think tanks are focused exclusively on academic and scholarly work and while taxpayer groups may conduct and publish original research it is not their – to use the french term – raison d'etre. Taxpayer groups, generally, tend to be small dollar financed (members and donations) and build lists to fulfil services or to organize taxpayers to advance campaigns and ideas (ideas often put forward by think tanks). Fraser Institute founder Dr. Michael Walker put forward a great analogy to describe the important complimentary and symbiotic relationship between think tanks and taxpayer groups as the former being 'wholesalers of ideas' and the latter being 'retailers of ideas.'

As to the 'why' category, the answer varies from country to country. In my own instance, the Canadian Taxpayers Federation (CTF) was created in response to a new national value added tax being imposed in part to stem a rising deficit yet, governments refused to cut their spending. A series of 'Axe the Tax' rallies held across the country did not stop imposition of the new tax, but it did lead to the creation of a national taxpayers organization in 1990 that would organize and give taxpayers a powerful and importantly non-partisan voice in national affairs. In the years that followed, the CTF has been successful in organizing and winning many taxpayer campaigns.

Sweden provides arguably the best illustration. During its heyday in the early 90s the Swedish Taxpayers Association had built a membership of over 200,000 people in a country of less than 9 million people. That organization led a campaign that reduced taxes on income, capital gains and property dramatically. Spending was reduced and state enterprises sold. Sweden would then go on to eliminate its gift and inheritance tax. From an economic Dunkirk, two decades of liberation improved life in Sweden significantly. The impact a well-organized and purposeful taxpayer group had in Sweden cannot be under stated.

Every group that exists and every group that will exist will have its own story. World Taxpayers Associations strives to be a resource and a support so that those stories and the organizations that follow those stories have the tools, resources and know-how to have the best chance of success.

WTA was founded in 1988 when representatives from groups in nine countries gathered in Washington DC: USA, Germany, Sweden, Belgium, Norway, Finland, Portugal, Australia, Brazil and Japan. The purpose was pretty simple: create a dialogue amongst the growing number of taxpayer groups around the world and foster and support the emergence of new groups. For many years it's founder Bjorn Tarras-Wahlberg travelled the globe to do just that.

Today, WTA has approximately 60 member and observer groups representing over 2 million supporters with organizations on the ground in countries representing half the world's population. Member organizations have regional bodies in Europe, Asia and Africa to collaborate with others (including the international think tank community) organize campaigns and broaden the taxpayer movement.

WTA is run by a volunteer board of directors and by an executive committee of the board that meets every month. Here is what WTA offers and how it can help support the efforts of existing and new taxpayer organizations:

- **Quarterly newsletter:** shares past and upcoming events and activities of taxpayer and taxpayer-related think tanks from around the world and how to connect;
- **Secretary general:** can support and connect groups with people and resources to give them the best chance of success. Current secretary general is Cristina Berechet cristinaberechet@worldtaxpayers.org based in Spain;
- **Events:** WTA hosts or piggybacks on at least two events every calendar year. One of the events is usually held in europe with second in a different part of the world. Every two years a World Taxpayers Conference is hosted by WTA in conjunction with a member organization. The next WTC will be held in Paris, France in the Spring of 2021;
- **Travel scholarships:** upon application to the secretary general WTA has some funds available to support people attending WTA-sponsored events;
- **Closed Facebook group:** provides regular updates of member and observer activities and related news;
- **WTA website (www.worldtaxpayers.org):** provides listings of events, latest news, blog posts, success stories, contact information and much more;
- **Development fund:** upon application to the secretary general limited funds may be available to support start-up activities of a new group;
- **Taxpayers resource guide:** a 'how to' guide to starting a taxpayer's group and learning the ideas and best practices of groups around the world.

This guide is divided into five sections: planning, getting started, organizational basics, campaigns and communications and fundraising. In most instances this guidebook draws on the experience of WTA member organizations and welcomes you to reach out to them for further information or guidance.

We hope that whether you are a new or established group some helpful ideas will come from this guide!

Troy Lanigan

Chair, World Taxpayers Associations

CANADA May 2019

In order to start a taxpayers organization several question need to answered upfront.

1. **What type of activity is your organization going to engage in: services, advocacy or a bit of both?**
2. **What will the relationship be between the organization and people who support it? A member-based structure or a supporter-based structure?**
3. **What 'gap' or 'need' are you filling or complementing in your country? What other organization are there in your country or region and what they are doing?**
4. **What are your strengths and weaknesses when comparing to other groups?**
5. **What are your core operating principles?**
6. **Have you considered and met all legal requirements?**

1. Service-based or advocacy-based organization?

In the WTA network, there are two broad categories of taxpayer organizations:

1. **Service-based**
2. **Advocacy-based**

The first decision that a new organization needs to make is whether you will operate under a 'service-based' or 'advocacy-based' model. This decision will in part be influenced by external factors such as the nature of the legal jurisdiction, the type of political system and existing organizations in the country. As mentioned in the introduction, some organizations offer both services and advocacy. These 'hybrids' however tend to land primarily in one camp or the other.

1.1. Service-based organizations

The key focus for a service-based organization is to provide products and assistance to members (individuals and businesses) on tax and related issues. Organizations will generally have a team of specialists who members can contact to receive advice or assistance on a particular matter. While these organizations may sometimes publicly comment on taxation issues, the primary focus is on providing a service to their members. Areas where services may be offered include assistance with tax returns, legal advice and preparation of wills and family gifts. In order to update members on recent or upcoming changes in the taxation system, service-based organizations will often hold events, distribute newsletters or publish research reports and magazines.

It's important that service-based organizations structure their service offering to cater for a wide demographic. In order to do this, these organizations will often offer incentives specifically targeted towards a particular group, such as young professionals. Some organizations have benefited from including in their membership package, discounts and special offers from other organizations or businesses (e.g. fuel discounts) as an incentive to join. Due to the services already being provided to most members through accountants and financial planners, organizations must seek to differentiate their service offering. Efficient response times and accessibility (e.g. a hotline) have been used by service-based organizations to differentiate from traditional financial organizations.

The most prominent service based organizations are:

- **Swedish Taxpayers' Association.**
  The Swedish Taxpayers' Association offers tax and financial law services to both individuals and businesses. Members are able to contact lawyers via email or phone with questions surrounding tax laws and family financial law services, or request assistance with the preparation of wills and family gifts.

- **Norwegian Taxpayers' Association.**
  The purpose of the Norwegian Taxpayers' Association is to help and guide their members to pay the right amount of tax. It offers memberships at an annual cost of $85USD for personal members and $245USD for corporate bodies. The group partners with local businesses, the Norway Real Estate Agents and Bedriftsforbundet (an organization assisting small businesses). A discount is offered on membership prices if the applicant is already a member of these organizations. The Norwegian Taxpayers' Association provides services such as assistance with tax returns, investigating questions related to taxes and fees, courses, books and journals (e.g. tax guide), and legal assistance via phone.

- **Taxpayers' Association of Finland.**
  The Taxpayers' Association of Finland provides tax advice and legal protection to members, while promoting a reasonable level of taxation. They have a diversity of membership, including young workers, pensioners and entrepreneurs. Members receive services such as legal assistance via phone and discounts on products from their online store, in addition to access to tax data banks, a twice weekly newsletter, and the association's popular monthly magazine, Taloustaito. It is the most widely circulated business magazine in the country. Members are also invited to an annual tax event in Helsinki.

- **German Taxpayers' Association.**
  The German Taxpayers' Association exists to protect citizens against bureaucracy and a high tax burden. It's organized into fifteen regional organizations and has its own research branch best known for its annual publication the '*Black Book*' which details government waste. Its members are primarily small business owners for whom they hold seminars and tax courses. The website also provide information and resources targeted towards younger people.

1.2. Advocacy-based organizations

Taxpayer advocacy groups seek to influence public policy decisions through campaigns aimed at a variety of issues favorable to their members and supporters specifically, and taxpayers generally. Taxpayer advocacy groups can therefore be called 'common-interest groups' as opposed to 'special interest groups.'

A range of tactics are used by advocacy groups to influence government policy-making. The tactics can be arranged in a spectrum from formal activities (eg. presenting briefs to legislative committees) to informal activities (eg. rallies and protests). Larger and more well-established groups are generally capable of using tactics from both ends of spectrum. For a group that's newly established or with limited resources, a focus on just one or two activities that will gain the most 'bang for your buck' is helpful in getting noticed and building more capacity to take on more activities as you move forward. Establishing a track record of consistent and successful activities is key to long term growth. Better to take on a couple things you can achieve and do well than take on too many things that spread you too thin to do anything well.

These are some of the advocacy-based organizations in the world:

- **Taxpayers Protection Alliance.** The US-based Taxpayer Protection Alliance is dedicated to educating the public through the research, analysis and dissemination of information on the government's effects on the economy. Through blogs, commentaries and social media, the TPA publish timely exposes of government waste, fraud and abuse. The TPA seek to be a catalyst for connecting taxpayers to their elected and non-elected officials.
- **Australian Taxpayers' Alliance.** The Australian Taxpayers' Alliance is a grassroots advocacy and activist organization, dedicated to standing up for hard-working Australian taxpayers. The ATA oppose high taxes, wasteful spending and red tape that is hurting Australian families and businesses. They seek to provide a voice for everyone who opposes the big-government agenda. To do this, the ATA launch issue-specific campaigns, supported by events and an active social media presence.
- **New Zealand Taxpayers Union.** Established in 2013, the New Zealand Taxpayers Union stand up for hard-working taxpayers and promote a vision for a prosperous low-tax New Zealand with efficient, transparent and accountable government. They want politicians to spend money as if they'd worked as hard as the taxpayers who earned it. The New Zealand Taxpayers Union use earned media, online petitions, research reports and their tip line as ways to promote their vision and attract public attention.

2. Participation model – 'member-based' or 'supporter-based'?

It is impossible to advance your organization without people participating. Generally, organizations adopt one of two models: 'members' or 'supporters.' Both models provide legitimacy and revenue streams to your organization however they differ in expectations and an important question of law that may vary from country to country that should be understood before embarking.

2.1. Member-based model

In most organizational settings, being a 'member' entitles you to certain privileges. These privileges are generally conditional on the payment of an annual or periodic membership fee. Within the WTA network, a 'member-based' model has traditionally been used by service-based organizations: an annual fee is paid in exchange for tax services, legal services or even affinity programs like discounts on certain consumer products or services offered by the group as an incentive for becoming a member.

Another privilege often extended to 'members' is the right to vote and elect the organization's board of directors. In fact, in some countries becoming a 'member' gives you the right to vote by law, so it's worth checking the laws in your respective country.

Membership-based organizations have a higher threshold to join (sometimes even requiring an application) and they have a higher obligation to provide for those people who do join. Your 'customer' is your member. Your time and activities are very focused on your members.

World Taxpayers Associations is an example of a member-based organization. It provides services and activities for members and it requires a paid-up fee in order to elect the board of directors.

Finally, when a membership-based group reports its size, it is the number of paid up members.

2.2. Supporter-based model

Within the WTA network, a 'supporter-based' model has traditionally been used by advocacy-based organizations. Under this model all legal requirements and authority rest in a board of directors – in effect, the voting 'membership' is restricted to its board. The organization then solicits people to join as 'supporters' of the organization's various campaigns and causes through mass appeals (paid and earned media, social media, direct mail, etc.)

Unlike a membership organization there is no cost to become a supporter. Supporter lists are built, and the organization then sends appeals for donations to sustain its activities. The threshold to join a supporter-based organization is very low, usually requiring name, email address and some geographic code to identify region of the country they live in.

Supporter-based organizations may offer a newsletter or some value-add for supporters who donate but generally communication involves appeals to support various campaigns with activity (contact a lawmaker, attend a rally) or a donation (put up a billboard, help fund a legal battle).

In a membership-based organization your 'customer' is clearly your member, but in a supporter-based model your customer is more likely the media, the public at large or lawmakers who, along with your supporters are attempting to influence.

Even though supporters and donors under this model may not vote, it's vital that their input be received on items like future priorities and campaigns. Surveys are a very helpful tool that are and should be used regularly.

3. Finding a purpose – what 'gap' or 'need' are you filling?

Organizations should start by writing down a list of any like-minded groups in their country. For each of these groups, it should be determined what they're doing and what they're not doing. From this activity, it may be possible to identify a 'gap' or 'need' that is not being addressed, and as such could be accommodated within the focus of the organization.

It would not be advisable for an organization to allocate significant resources focusing on a particular topic or area if it's already being addressed by another group/s. However, if the other groups are not addressing a particular area in an effective manner or if more voices are required, then it may be possible for an organization to allocate resources to this area in order to be an alternative or complimentary point of reference.

By developing strong relationships with other like-minded groups, organizations can open up the potential to form coalitions for future campaigns or projects. Or, as mentioned above, working with think tanks opens the possibility of the think tank proving the intellectual ammunition and the taxpayer groups providing the advocacy ammunition.

4. SWOT analysis

A SWOT (strengths, weaknesses, opportunities, threats) analysis enables an organization to identify its internal strengths and weaknesses, as well as its external opportunities and threats. It helps an organization to understand the internal factors that will influence its ability to take advantage of a new opportunity. If an organization can identify a potential threat early on as part of a SWOT analysis, they're able to give themselves adequate time to counteract it before the threat becomes a serious issue.

It's important to conduct a SWOT analysis as part of the early planning process but also to continue to evaluate any changes as the organization becomes more established. For instance, this could be achieved by including a SWOT analysis in each update of the strategic plan. Depending on the time frame set by the organization for strategic planning, this would result in a revised SWOT analysis every 1-3 years.

There are many online resources that provide detailed steps on creating a SWOT Analysis. (see appendix A)

5. Core operating principles

In the planning process, there are some core principles that must be established by the organization.

- Partisanship – to what extent is the organization willing to support the activities of political parties? Non-partisanship allows organizations to work better with people from all sides of spectrum, reduces the risk of encountering legal issues and arguably makes your work more credible in the public eye. It conveys a strong signal of independence. Moreover, endorsing or supporting a party or candidate than goes back on her word can destroy an organization's credibility. Non-partisanship can be enforced through a variety of different avenues. For instance, the Canadian Taxpayers Federation requires that staff and board members must not be a member of a political party.
- Will the organization refuse to take money from any government agency and/or certain interests (eg. corporations or unions)? Taxpayer groups by definition should not take money from government. It destroys credibility and makes criticizing the government impossible. As for any other practices around donations they should be publicly and transparently stated as part of who you are as an organization.
- What is the organization's privacy policy? The organization must decide whether the details of donors will be released publicly or kept private. If an organization keeps information on their donor base private, then they should create a privacy policy and post it publicly (see appendix A). Second, they should prepare ahead for dealing with hostile media and opponents who will make claims about your donor base. Some countries may have strict legal requirements on donation disclosure which organizations will need to adhere to.

6. Legal compliance

Before starting an organization, it is critical to know and understand the relevant legal requirements. Laws can vary from country to country and even region to region. Before asking for donations, ensure that you have taken all the necessary steps so that the organization works within the law.

Depending on your location, online solicitations must be registered with the appropriate local and state/provincial authorities. Therefore, check with the appropriate government bodies and officials to ensure you meet the requirements. These legal limits may be specific to your organization's classification, such as a 'not-for-profit' or 'private company'. Failing to meet guidelines can lead to a host of problems, such as de-registration of your organization.

If your organization is a registered as a private company, you may need to register for the GST/VAT. This is generally dependent on your turnover. For example, the Australian Taxpayers' Alliance is a private company. In Australia, a business with a turnover of greater than $75 000 or a non-profit organization with an annual turnover of $150 000 or more, must register for GST.

Always be transparent with the organization's purpose and identity, especially when soliciting for funds or making representations to lawmakers. Familiarize yourself and adhere to the laws of your country.

7. Summary

In the Planning process, organizations must give due diligence to the following:

- **What you want to accomplish**
- **What you want to focus on**
- **What/how the organization will be structured to achieve that goal, taking into account existing actors in the limited government marketplace.**

It's imperative that an organization undertakes a comprehensive planning process prior to getting started on setting up any operational activities. Organizations that fail to allocate enough time to planning often encounter serious long-term difficulties, as their operational activities stray away from the guiding principles that inspired the establishment of the organization in the first place.

Vancouver conference 2014

Bankok conference 2017

1. Mission and vision statement

A mission statement is a statement that focuses on common purpose, specific to your organization. It provides all external stakeholders with a snapshot view of what your organization stands for, what it represents and what it does.

A mission statement is different from a vision statement. Whereas a mission statement is what you do today, a visions statement is where you want to be in the future. A vision statement indicates what the organization wants to become and guides transformational initiatives by setting a defined direction for the organization's growth.

Mission statements should be kept short, simple and focused. It should inspire action and motivate people to want to support the organization. The mission statement should explain the fundamental purpose your organization is working to achieve.

A mission statement is important for another reason: it forces organizations to stay disciplined. It's very easy to stray into issues and campaigns not related to your mission. 'Mission creep' however can be a killer for organizations with their donors, media, lawmakers and stakeholders that come to expect certain consistency about an organizations brand and activities.

Here are some mission and vision statements to get you inspired:

- **New Zealand Taxpayers Union.** Mission Statement: "Lower taxes and value for money from every tax dollar.'
- **Canadian Taxpayers Federation.** Mission Statement: "A citizens advocacy group dedicated to lower taxes, less waste and accountable government.' Vision statement: "To mobilize 1% of tax filers under the banner of the Canadian Taxpayers Federation."
- **National Taxpayers Union.** Mission Statement: "To achieve favourable legislative outcomes using the most powerful, effective pro-taxpayer lobbying team on Capitol Hill and in the States."
- **Tax & Super Australia.** Mission Statement: "To educate and empower tax and superannuation professionals"
- **Australian Taxpayers Alliance.** Vision Statement: "To transform Australia into the low-tax, small-government market-based economy needed for continued personal and economic prosperity."

2. Bylaws

Bylaws are rules adopted by an organization to govern its affairs. From a legal standpoint, an organization's bylaws are one of the most important, if not the most important document for the organization.

Bylaws should be reviewed periodically by the Board to make sure they accurately reflect the way the organization operates. They should be amended whenever there are significant changes in the organization's mission or objectives. Any amendments should be recorded in the Board minutes.

When drafting the organization's bylaws, it is important that they contain the following basic elements:

- **Mission statement –** what does your organization do
- **Amendments –** a procedure for how the Bylaws can be changed or amended.
- **Committees –** the Bylaws should address what authority may be delegated to committees and what actions must be taken by the full Board. The Bylaws should also state how a committee is created or dissolved.
- **Elections –** the Bylaws should state whether Directors are appointed or elected.
- **Meetings –** the Bylaws should state the frequency of Board Meetings and how the meetings will be conducted.
- **Members –** the Bylaws should state whether the organization has 'members', who they are, what their rights are.

- **Number of directors –** the Bylaws may state a minimum or a maximum number of Directors.
- **Removal –** the Bylaws should contain a procedure for removing a Director or officer.
- **Terms –** the Bylaws should specify how long Directors serve on the Board.

Bylaws address the governance of the organization and should not include information on day-to-day operations. Policies relating to the organization's employees, such as social media and conflict of interest, do not need to be addressed in the Bylaws. It is more appropriate for these procedures to be dealt with separately in an 'Employee handbook' or policies and procedures manual.

https://hagehodes.com/nonprofit-governance-the-importance-of-by-laws/

3. Creating a name and brand

Branding is about more than logos and design, it is about the way people interact and respond to you. It's about your dealings with the world. It's your website, social media, publications, events, offices and answering the phone. Branding adds value and provides clarity and focus to set your organization apart from others. In many ways, your brand is what people think when the name of your organization is mentioned.

A strong brand provides protection for the longevity of the organization. It does more for the long-term loyalty of the organization's members, supporters and donors than any marketing campaign. However, a strong brand reputation cannot be created overnight. Building a brand takes time. However, there are some basic steps that can organization can follow to hasten this process.

Learning from successful brands is just the first step for an organization when trying to build a strong brand. Beyond this, organizations could consider conducting market research so that they can have a strong understanding of the types of voices with which their target audience identify. To widen exposure, communication and marketing materials should be developed to put the organization's brand on display. For this, a consistent style and tone should always be used.

The following questions can be used by an organization to evaluate a brand:

- **Does your brand relate to your target audience?**
- **Does your brand share the uniqueness of what you offer and why it's important?**
- **Does your brand reflect the values that you want your organization to represent?**

Along with evaluating their brand, organizations should also always make sure that they're aware of what is happening with the brand. No matter the size of an organization, brands undergo challenges to their reputation every now and then. As such, organizations should pro-actively manage their brand's reputation and monitor what is being said online and in the media. Although criticism of the brand can be a difficult issue to deal with, it's a great opportunity for growth and improvement.

Logos and design are components of branding and help promote recognition among the people you deal with - politicians, general public, policy makers, and potential donors. A logo should tell the story of your organization. It acts as a shorthand way of referring to the organization in advertising and marketing materials. The logo is a basic unit of a larger brand identity that incorporates the organization's fonts, colours and document-design guidelines. A well-designed logo conveys a sense of professionalism.

Some key characteristics of a good logo include:

- **Simple –** people can recognize it as soon as they see it.
- **Scalable –** simple enough to be able to be scaled down or up and still look good.
- **Memorable –** Captures your viewers attention and leaves an impression.
- **Versatile –** looks good on any web device and on any kind of print material.
- **Relevant –** it has meaning to the work the organization does.

4. Creating a board and organizational structure

Many start-up organizations tend to be powered by a founder. The founder is able to embed strong core values and a clear vision. However, the failure to anticipate and create robust plans for a time when the founder is no longer leading the organization is a common problem. As such, an organization should be prepared to address leadership transition as a core strategic focus. Longevity at the management level requires a structure lead by the board.

Organizations that are successful over the long-term will have a high-achieving Board of Directors. The role of the Board of Directors is to monitor and maintain the integrity of the organization's mission, conduct, strategic planning and finances. Each year, the Board approves goals, tactics and a budget. The Board is not to be involved in the day to day operation of the organization. As a result, the role of the Board is to be clear and distinct from the role of staff. The Board chair manages the Board with support from the CEO. The CEO (or President) is the senior staff member responsible for achieving goals within clear parameters set by the Board.

The Board of Directors should be kept small. A large board can diminish the important role of being on the board and the logistics of organising meetings can become a challenge. Increasing the size of the board does make it easier to ensure greater diversity. However, there reaches a point where it amounts to chasing a continually receding horizon, while at the same time diminishing the board's ability to govern well. In order to ensure the Board doesn't become too big, organizations should set a maximum number of Board members in their bylaws.

Preparation for meetings is crucial to the success of any board. All Board meetings should be well-planned with a clear agenda and a high level of fellowship. Prior to a meeting, Board members must take the time necessary to read through the agenda and any supporting documents. At the meeting, the agenda items require input from each Board member. The importance of being prepared for a meeting allows the Board to focus on moving issues forward efficiently. It also facilitates informed discussions on contentious issues.

Board members should be people that will help you fundraise and help achieve your mission. Board membership should be something that you bestow on people who have already demonstrated their support for your organization. They should have a strong understanding of your mission and the value of your organization in society. As a deciding factor, an individual's commitment to the organization is more important than their reputation. Board ineffectiveness often stems from mistakes made in appointing the right Board members. Prospective board members should be informed of their duties and your expectations before asking for their acceptance. (See Appendix D)

5. Strategic plan

The most successful organizations are those that know precisely who they are, what their strengths and weaknesses are, and what it is they want to accomplish. Organizations can specify what they want to accomplish by using specific, measurable, short-term and long-term objectives. Organizations must decide how often the strategic plan is to be reviewed. For instance, a strategic plan may be reviewed annually or perhaps every three years.

In a nutshell, a strategic plan is a document that lays out where you are going over 'X' years, how you are going to get there and how you will know if you got there.

There four questions should be answered in a strategic plan:

- **Where are we now?**
(surveys and SWOT Analysis)
- **Where are we going?**
(mission & vision statements)
- **How will we get there?**
(strategic objectives and tactics)
- **How will we know if we got there?**
(measurement)

Strategic planning is important because it provides a sense of direction and outlines measurable goals. It is a useful tool for guiding day-to-day decisions as well as evaluating progress when moving forward. Essentially, an organization's strategic plan lays out the steps by which the vision statement can ultimately become reality.

If a new campaign is suggested, an organization should use the strategic plan as a guide to determine whether it is in keeping with the organization's agenda.

6. Code of conduct

A Code of Conduct outlines the behaviours and practices you employ to achieve your mission and vision statement. It provides a set of principles that support a culture of strong governance, sound management practices and the highest ethical conduct. All employees are expected to comply with the Code of Conduct as part of their contract with the organization.

The values and standards that govern your organization may include:

- **Accuracy –** ensuring the result of a measurement, calculation, or specification conforms to the correct value or standard. Releasing to the public inaccurate data can cause severe reputational damage for both the organization and individual at fault.
- **Professionalism –** setting clear standards on the way an employee conducts himself or herself publicly and in the workplace. Focusing on policies rather than individuals for example.
- **Non-partisanship –** a lack of affiliation with, and a lack of bias toward a political party. Many taxpayer groups are strictly non-partisan, even so far as prohibiting membership on their board and staff.

7. Statement of beliefs

A statement of beliefs outlines an organization's philosophical and ideological grounding. It represents a road map and directional compass. An organization needs to be clear about what they stand for and what's important to them. A sample of a belief statement would be *"XYZ Taxpayers Association believes in smaller government, leaving the greatest share possible of economic decision making in the hands of local communities, the not-for-profit sector and individuals."*

A statement of beliefs may or may not be made public. It helps with donors, recruitment of board directors and understanding for staff and volunteers.

8. Privacy policy

A privacy policy is a statement or legal document that outlines some or all of the ways an organization gathers, uses, discloses and manages the personal information of a donor, member or supporter. It fulfils the legal requirement to protect an individual's privacy. The privacy policy should be fully disclosed to a donor, member or supporter prior to them providing any of their personal details.

Most countries have legislation that specifies who is covered, what information can be collected and what it can be used for.

UK TaxPayers' Alliance (TPA)

The TPA's privacy policy states that they may collect the following information:

- **Your name**
- **Your email address**
- **Your address**
- **A contact telephone number**
- **Your political affiliation**
- **Your employment information**
- **Your areas of interest**

The information provided is used to keep supporters updated about campaigns. Supporters may opt-out from receiving such information at any time. In order to prevent unauthorized access or disclosure, the TPA have put in place suitable physical, electronic and managerial procedures to safeguard and secure the information they collect online.

The TPA would never sell or lease personal information, and would only disclose it to third parties if they're required by law to do so. (see appendix B)

https://www.taxpayersalliance.com/privacy

Croatia conference 2017

Bankok conference 2017

What are some of the 'basic' things your organization needs to establish and do in order to have success:

1. Key personnel

Whether an organization is run with paid staff or by volunteers, it requires people to be assigned certain minimal responsibilities to function. Flowing from the board of directors is a president (or CEO). Usually that person is the organization's public figure to media, lawmakers, donors and stakeholders.

Second, you need an accounting manager or someone to keep track of the books; namely tracking revenues and expenses as well as ensuring regulatory filings and compliance are met.

Finally, an operations manager ensures the activities of the organizations are run in a timely, professional and cost-effective manner.

As a taxpayer organization grows typically staffed departments such as administration, communications and fundraising would emerge a service-based group might have a member-services division.

Importantly, not all positions need to be run 'in-house,' typically many organizations will contract out certain functions. Reasons for contracting out may be budgetary, contractors having specialized skills and having their own equipment. Functions typically contracted out include fundraising, website and social media development, reports and even accounting.

Interns gain valuable skills and experience

Some tasks however are properly done only in-house. An organization's spokesperson for example would have to have day to day intimate knowledge in order to fulfil responsibilities on short notice. Contracting that activity out would be very difficult.

Most WTA member organizations operate with paid staff, however an example of a very effective volunteer run organization is the Croatian Taxpayers Association.

2. Managing staff, vendors, interns and volunteers

Vendor management allows an organization to build a relationship with suppliers and service providers to ensure an agreement is reached that will benefit both parties. One of the keys to succeeding in vendor management is to share information and priorities with vendors. This enables you to gain the commitment of your vendors to assist and support the operations of your organization. Long-term relationships with vendors should be prioritised over short-term gains and marginal cost savings. Some of the benefits of a long-term relationship with vendors include trust, preferential treatment and access to insider or expert knowledge. Although cost should be a major consideration, organizations should focus on quality for the money that is paid. Most often the vendor offering the lowest price, will deliver the lowest quality product.

https://www.thebalance.com/vendor-management-success-tips-2533810

Students undertake an internship to gain professional skills and experience. An internship should be structured as a learning experience that combines in-class theory with real-world applications. Organizations should seek to establish a reasonable balance between the intern's learning goals and the work an organization needs completed. A well-managed internship program can provide an organization some of the following benefits:

- **Flexible, cost-effective workforce that does not require a long-term employer commitment;**
- **freedom for professional staff to pursue more creative projects;**
- **students bring new perspectives to old problems.**

Managing volunteers effectively and providing them with adequate support will help an organization retain them in the long term. It is important to get to know your volunteers. Part of this is taking the time to understand why they've decided to volunteer and any concerns they may have about the organization. Ensuring that volunteers are given the opportunity to provide feedback is absolutely essential. Organizations may benefit from having a volunteer coordinator or manager. A volunteer manager is central to an organization's success in recruiting and retaining volunteers. Some organizations rely on volunteers to undertake important roles such as door-to-door fundraising and coordinating action days or grassroots event.

Understanding volunteer management will help an organization to:

- **Revise roles to ensure they are still relevant and valuable;**
- **provide new opportunities for keeping volunteers involved and motivated;**
- **ensure continual improvement in how volunteers are organized.**

https://knowhownonprofit.org/people/volunteers/keeping/supporting-volunteers

3. Setting up systems to build and maintain lists

It is essential that organizations have a clear process in place to build and maintain lists. For most organizations its list is its biggest asset.

The concept of community organising itself has been around for years. However, the methods used to facilitate these relationships are always changing. What is clear is that having an organized community gives an organization a competitive advantage. When more people are actively involved with the organization, more people power is built. As such, this builds the support necessary for the organization to increasingly address larger public policy issues. Successful list building convinces the skeptics on the sidelines to become actively involved and gives the organization's public image a sense of credibility.

Whenever an organization reaches out to an individual, they should be consciously aware of all the ways they've engaged in the past. This will allow the communication to be tailored. For example, if a donor came in via direct mail, you probably don't want to send them an email asking for a renewal unless you have asked their permission to be contacted in a different way than how they first came in. It's difficult to build a relationship if previous conversations have been forgotten or not taken into account. The communication mechanism used: email, text, social media, direct mail, in-person visit should be responsive to the preferences of the individual and the nature of the conversation that the organization is looking to facilitate.

Organizations must acknowledge that forging strong relationships involves consistent attention and work. If your lists aren't helping your organization build relationships, they're of little practical use.

3.1 NationBuilder

NationBuilder is a cohesive set of tools to help organizations coordinate their people, web pages, finances, and online communications in pursuit of a goal. It allows an organization to expand human relationships and inspire their supporter base to take action. With the right software, like NationBuilder, identifying and connecting with supporters is more powerful than ever before. In 2017, NationBuilder was used to support the successful political campaigns of France President Emmanuel Macron and New Zealand Prime Minister Jacinda Ardern.

The organizations that tend to get the most out of NationBuilder are the ones who learn the software's philosophy and embrace it at core level. As is the case with adopting any major software program, organizations must be committed to taking the time to learn about how to optimally embrace all key functions and complete all core training courses. NationBuilder have a global network of architects and developers who can provide assistance to subscribers.

At present, NationBuilder is being used by a small group of WTA member organizations. Some of these organizations include the Australian Taxpayers Alliance, New Zealand Taxpayers Union and the TaxPayers' Alliance. It is not the only tool, but one that is well known and proven effective.

3.2 Confidentiality policy

A Confidentiality Policy explains how employees are expected to treat confidential information. It is important that this information is well-protected. The policy affects all employees, including board members, who may have access to confidential information.

In order to protect confidential information, organizations should adhere to the following protocols:

- **Lock or secure confidential information at all times;**
- **shred confidential documents when they're no longer needed;**
- **make sure confidential information is only viewed on secure devices;**
- **only disclose information to other employees when it's necessary and authorized;**
- **keep confidential documents inside the organization's premises, unless it is absolutely necessary to move them.**

If an employee stops working for the organization, it should be required that they return any confidential files and delete them from any personal devices.

If any employees don't adhere to the confidentiality policy that will face disciplinary and/or legal action. (see appendix E)

4. Website

A website is an effective means of real-time communication with media, policymakers, members and the general public. For someone looking to find out more about an organization, the website will often be their first point of reference. It is important therefore that the website provides a clear and concise overview of the organization, which includes a brief history, mission statement, focus areas, key achievements and current campaigns. The website should have a profile for each key team member, along with their contact details. If an organization has spokespeople available for media comment, their individual contact details or the 'media hotline' should be easily accessible on the website.

A website should include your organization's latest research and analysis, as well as statements and opinions on current issues. A database of past articles and publications is a good resource to include on a website. For a service-orientated organization, a website should include information on how members can access any of their service entitlements (eg. tax assistance) as part of their membership. Many of these services may be in the form of an online program, so the organization must ensure that these functions are easily accessible from the home page.

Organizations need to consider what proportion of their website is available only to members. A website may have a 'member-only area' which provides exclusive access to new content, special publications and administrative information on their membership entitlements. This in itself acts as an added incentive to become a member for people who have been interested in the content available on the open website.

Through the website, there should be direct access available to the organization's social media accounts.

5. Social media

Social media enables an organization to release updates to the public with no intermediaries, unlike traditional forms of marketing and the media. This provides an organization with more control over the message. Social media also differs from traditional media in that it is more informal and conversational. It generates a higher level of engagement and provides a platform for people to share their views with others. If used as a platform for debate, organizations can use social media as a way to monitor the views of their supporters as well as individuals unaligned with the organization.

Social media can also be used by organizations for campaigning, fundraising, brand building, internal communications, building communities and finding staff and volunteers.

Attracting young supporters, many of whom are regular users of social media, is critical as they represent a long-term investment for an organization. They are the people who will be at conferences and on panels in the future. However, an organization that has a base of predominantly older people should not disregard social media, as a fair proportion do have Twitter and Facebook accounts. Social media should ultimately push supporters to the organization's website to donate. Always ensure that any content on social media is both recent and relevant, in order to maximise engagement from supporters. Invest in social media now so that you have a strong network and public image.

One of the most important tasks when managing a portfolio of social media accounts is engaging back with users who have interacted with your account. On Facebook, an organization should like comments that show an opinion on a post to show that they're reading and listening to people. In addition, it's important to reply when people ask questions and keep the conversation going in order to build a relationship over time. On Twitter, re-tweet employee's posts from the main account, as well as those who are reporting on your organization.

Scott Hennig (Canadian Taxpayers Federation):

Eight tips for getting people to like your Facebook posts

- **Share good and relevant content**
- **At least half of the content you share should not be your own creation**
- **Post multiple times per day**
- **Make multiple people on your team content curators**
- **Always have an image with every post**
- **Use videos (with captions)**
- **Use Facebook live videos**
- **Use live polls or survey**

Canadian Taxpayers Federation – Facebook

The CTF's Facebook page has over 100,000 likes. This represents a significant audience that receive updates from the CTF on a daily basis. The CTF use their Facebook page to share news articles, upload videos and promote campaigns, especially online petitions. By sharing topical news stories, the CTF are able to encourage discussion. Through this, the CTF get a sense of where their supporters stand on certain issues and their major concerns at a particular point in time. If there's a dissenting opinion posted on a CTF post, this provides useful feedback on how a particular position could be refined, as well as the opportunity for supporters to engage in constructive dialogue. By ensuring there's constant activity on the CTF page, people who may not have 'liked' the page are still likely to find posts come up on their news feed through mutual friends.

6. Media

6.1. Paid media

Paid media is where an organization can buy access and exposure to a specific target market through products such as online advertisements on social media (Google and Facebook). When using paid media to promote a campaign, the goal should be to reach as many people in the targeted demographic as possible. For instance, paid media for a campaign related to the superannuation industry may be targeted towards individuals in the 50-65 years old age bracket.

Facebook offers a number of paid promotional options. One option for organizations is to pay for a Facebook ad. Facebook allows organizations to target their ads based on metrics such as geographic locations, age, gender, spoken languages, interests and previous behaviour/activity on Facebook. As such, this allows organizations to target campaign material towards a specific demographic.

The main promotional option offered by Twitter are promoted tweets. This type of tweet acts as a regular tweet but is sent out to more people who may be interested in your organization. Promoted tweets can be used to raise awareness of your organization and inform users about a particular campaign or event. An alternative option through Twitter is to set up a 'promoted account', where Twitter will encourage users to follow your organization.

Paid media enables an organization to have full control over the content that's released to the public, however there are costs to be attributed to the design and production process. There is however a high degree of flexibility with paid media, due to the many ad sizes, formats and cost options that can be adapted to suit the needs of an organization of any size. Organizations should take the time to research, test audiences and discover which social platforms fit their brand and campaign goals.

6.2. Earned media

Earned media however is free. Earned media enables your organization to cultivate third-party credibility and to reach a wider audience. As such, this provides exposure for your organization to individuals who are politically neutral and uninclined to engage with public policy issues that may actually directly affect their standard of living. Further to this, earned media provides an organization the public platform to debate and challenge individuals and groups that are opposed to your organization's policy stances through major communication outlets such as television, radio and newspapers.

In order to gain earned media opportunities, organizations should seek to attract the interest of industry leaders who hold the key to accessing their audiences, promoting your organization and publishing your content. It must be recognised that the new audiences from these earned media opportunities have the potential to become future supporters or donors, so organizations should seek to form strong relationships with any individuals or groups that positively respond to or share any content from an earned media opportunity. Further to this, it's possible to generate earned media through paid media.

UK TaxPayers' Alliance (TPA)

The UK TaxPayers' Alliance have spent considerable time seeking to understand how the media works, in order to maximise earned media opportunities. A product of this work has been the development of strong relationships with journalists who are willing to regularly engage with content produced by the TPA and ultimately publish their content in newspaper articles. Due to significant recent changes in the media landscape, journalists often don't have time to read long and dry reports from think tanks and advocacy groups. As such, the TPA package their information into brief, media-friendly research papers and make spokespeople available to national and local newspapers and broadcasters at every opportunity. For the most part, political journalists are keen to get a lead on stories affecting taxpayers so the TPA ensure that spokespeople are available 24/7. In addition, any requests from media outlets are replied to within half an hour and prior to any publication deadlines.

7. Publications/newsletters

7.1 External publications

Organizations should use publications to engage with their members and supporters and to update them on current issues. Publications can be in the form of annual reports, magazines, flyers and mail outs. Where possible, publications should always be available in an online format to enable the content to be integrated with social media and communication channels. Using an online format will also save publication costs. Organizations should also decide whether to offer publications through a subscription-based model, where access to the print and/or online version is only available to subscribers.

Politicians, journalists, policy makers and most people interested in a specific topic will rarely have more than 15-20 mins to devote to reading a particular study. As such, small publications tend to be read by more people and have a greater impact. They're also easier to distribute and transform into opinion pieces for newspapers and magazines.

Organizations should aim for consistency and continuity in the format, design and title of publications. A well-designed publication will bring an image of seriousness, professionalism and gravitas to your organization. This is essential for your organization to be able to build credibility. Several studies have shown that readers associate the quality of the content in a publication to the standard of its presentation.

Newer organizations should consider concentrating their publications on a limited number of large themes (eg. health care) to build recognition and develop expertise. Your organization is more likely to have an impact if publications address the same issue more than once. A good approach to take is to create a series of publications on a particular theme. Assuming the content is interesting, readers will then end up building a greater degree of engagement with the organization compared to if they'd just read one larger publication.

Taxpayers' Association of Finland – '*Taloustaito*'

Members of the Taxpayers' Association of Finland receive '*Taloustaito*' once a month. The magazine is politically independent and the first issue was published in 1948. '*Taloustaito*' regularly assesses the fundamentals of household finances such as housing and car prices, interest rates on loans, return on investment funds and the costs of various consumer goods and services. It is highly valued by members as a source of practical and personally useful information on taxation and the private economy. It is also used as a means to maintain member's loyalty to the organization. Constant research is undertaken to find out what sort of content members would like to see included. In 2016, about 229 000 members received '*Taloustaito*'.

Swedish Taxpayers' Association – '*Common Sense*'

'*Common Sense*' is a quarterly business and finance newspaper published by the Swedish Taxpayers' Association. It was first published in 1921 and is one of the oldest publications in Sweden. The newspaper provides advice on taxes, expresses opinions on the better use of taxpayers' money and attacks inefficient and wasteful government spending. For members, each edition of the newspaper is delivered directly to their residence. In 2014, the publication had a circulation of 43,500 copies.

Tax and Super Australia – *'The Tax Summary'*

'The Tax Summary' is a guide published annually by Tax and Super Australia to help members navigate the complexities of the Australian taxation system. The explanations provided in the guide are written in simple and easy-to-follow language, without any industry jargon. The publication helps the tax system become understandable through the use of worked examples, checklists and flowcharts. *'The Tax Summary'* covers all aspects of the Australian taxation system - income tax, superannuation, capital gains tax, GST, fringe benefits tax and State based taxes. As such, the content is of relevance for a wide audience including tax practitioners, business owners, private individuals and students. *'The Tax Summary'* can be purchased online and is offered at a reduced rate for members of Tax and Super Australia.

7.2 Internal newsletters

Newsletters are a cost-effective way for organizations to communicate what they do, celebrate recent achievements and keep stakeholders engaged. Newsletters should be used as a way to help members understand why it's important to support the organization and how their donations are being used. When each member joins the organization they should be required to provide their email address to ensure they're added to the online mailing list for future newsletters. To maximise engagement with the organization's newsletter, an email address for feedback should be provided to recipients. People may become more engaged with the newsletter if there's a section included where they can express their opinion, such as 'letters to the editor'. Organizations should also use metrics to measure the success of their newsletter. These metrics may include '% of open rate' and 'click through rate'.

As most recipients of a newsletter are likely to read it on their mobile phone, it's important that the newsletter design caters for this.

National Taxpayers Union Foundation – 'BillTally'

BillTally was established in 1991 as the NTFU's unique cost-accounting program that provides a comprehensive overview of the net cost of all the spending and savings bills introduced in the House and Senate. It is one of the ways that the NTUF seeks to empower citizens to engage in critical policy debates and hold elected officials accountable. It provides quick and objective data to better understand the fiscal priorities of elected officials and government bureaucracies.

National Taxpayers Union – *'Baseline'*

The National Taxpayers Union newsletter *'Baseline'* aims to keep their members engaged with activities and to help them get the most out of their participation. Once a month, the *'Baseline'* is delivered to all email subscribers. In each edition, newsletter recipients receive an exclusive headline article and multimedia highlights. An email address is provided to members should they have feedback or queries on any content provided in the newsletter.

8. Supporter/member surveys

One way that organizations can identify issues to campaign on is through sending surveys to their members and supporters. These surveys should be sent on an annual or biannual basis. The results of this survey should provide an organization with a comprehensive overview of current issues to focus their efforts and resources on. Further to this, the results indicate what issues supporters are most passionate about. By creating campaigns on the issues identified in the survey, organizations can feel confident that they will receive strong support from their supporters.

A survey is also a great way to keep supporters engaged with your organization. It is an acknowledgement of how much they are valued (NOTE: members and supporters don't only want to hear from you with appeals for donations!). Most people appreciate the opportunity to provide feedback, especially if they know that their comments will be followed up on. On this basis, if a decision is made on the back of feedback from a supporter, the individual should be notified of this which will encourage them to provide further useful feedback in the future.

Campaign issues can also be found by simply following the topical issues in the news. In addition, social media accounts can be used to track the issues that are sparking the most discussion from supporters. A campaign can often attract more attention if it's launched when an issue is still receiving coverage in the news. However, to be able to launch a campaign in a short space of time requires a high degree of effort and organization.

9. Events

It is better for organizations to have fewer organized and well-attended events that will bring maximum benefits than to schedule several events that mobilise staff and attract only a small crowd of some of the organization's most dedicated supporters. The benefits that may stem from a well-organized event include media interviews and reports, interesting content for your social media, interest from donors and attendance from individuals with no previous association with the organization (ie. potential future members/supporters).

Organizations should be aware that an event where few people attend may actually end-up hurting the organization's credibility. When organising an event, it's important to rent a room that's a bit too small for what you actually need. It's inevitable that people will cancel at the last minute and others will not show up on the day of the event.

9.1 Conferences

Australian Taxpayers' Alliance – Friedman Conference

Since 2013, the Friedman Conference has grown to become the largest free market, pro-liberty conference in the Asia-Pacific Region. The conference is a joint initiative between the Australian Taxpayers' Alliance and the Australian Libertarian Society. The conference attracts an audience of senior policy makers, academics, business leaders and members of Australia's activist community. Speakers at the 2017 Friedman Conference included Grover Norquist, Nick Gillespie, Michael Munger and Matthew Sinclair.

Photo: John Temujin Humphreys

9.2 Coalition Leaders Forums

The goal of a Coalition Leaders Forum is to build and strengthen the existing network between international free-market activists and to be a forum to discuss best practices for free-market think tanks and activist groups. London, Ottawa, Sydney, Madrid and Stockholm are just a few of the cities around the world where a Coalition Leaders Forum has been established. Generally, the meetings will be scheduled to take place on a monthly basis.

A successful coalition grows through identifying new potential allies and developing a culture of cooperation, not conflict. Meetings should be forward-looking. This is achieved by not focusing on past failures, but rather working towards a common goal. Individuals and groups should join the meeting to share what they're doing and not to complain against someone or something.

In Washington, groups focused on international issues have created the international coalition meeting organized by Americans for Tax Reform and co-chaired by Alex Chafuen of the Atlas Economic Research Foundation.

Americans for Tax Reform – Wednesday Meetings

The ATR's Wednesday Meeting in Washington DC brings together a broad cross-section of the centre-right community to promote limited government ideals, including taxpayer groups, social conservative groups, business groups and legislators. The ATR have worked with state-based centre-right groups to help replicate the national Wednesday Meeting in the states. Currently, there are over 60 meetings in 48 states. Speakers are given just two to three minutes to present and sometimes speakers from two sides of an issue are invited to make rival presentations.

The Wednesday Meeting is conducted as a political forum, not a party meeting, and as such there are no votes or resolutions to establish a consensus on a certain issue. Many free-market leaders from Europe, Latin America, and Asia have travelled to Washington to attend and present at the Wednesday Meeting.

1. Creating a campaign plan

A detailed campaign plan is an essential task for an organization to complete in order to maximise the chances of achieving the campaign objectives. A campaign plan ensures that tasks are completed efficiently and messaging remains consistent. A campaign plan is also a critical document to have when presenting to prospective donors. There's going to be little incentive for a donor to give money towards a particular campaign if there isn't a clear plan guiding decision-making. A campaign plan also enables a donor to see exactly where the funds would be used to support the campaign.

Many variables arise over the course of a campaign, many of which are unexpected and beyond the control of the organization. While organizations should take some time to plan for unexpected scenarios, a campaign plan should focus on the core details that can be directly controlled by the organization. A strong campaign plan should be flexible enough to cater for most unexpected scenarios.

1.1. What needs to change?

Organizations must first consider the goal for the campaign. Possible goals may include the removal, re-installation or installation of legislation or perhaps it's simply to raise awareness about an issue that may potentially arise in the future. Setting a well-defined goal is critical as it guides decision-making and provides a measurable benchmark for the organization to use when evaluating the success. An organization could also consider packaging a particular issue as part of a broader vision for the future.

The goal for the campaign should fit into a single, short sentence. All contributors to the campaign must understand the goal. A campaign shouldn't ever have a broad, distant goal. To do so would be to conflate a vision with the campaign goal.

1.2. How will the campaign contribute to change?

When creating a campaign, organizations should seek to bring together all the goals, strategies and outcomes into a coherent story. To do this, organizations should create a 'theory of change' for each campaign. A theory of change describes how the change that a campaign promotes can happen. It addresses questions such as:

- **What do the target audiences need to do to bring about the desired change?**
- **What are the assumptions that guide the campaign to the long-term goals it seeks to achieve?**

A well-constructed theory of change will help an organization to determine the most effective ways to influence target audiences. A theory of change should be described in a few simple sentences or visualized on a chart.
(see appendix C)

Additionally, the plan should consider how the broader cause will be advanced by waging the campaign itself, regardless of whether the goal is achieved. For example, a campaign to repeal a specific tax can also be used to raise awareness of existing government waste, thus building the case for spending cuts in the future.

1.3. Who are the stakeholders?

It is important for organizations to know for a campaign their target audience and key stakeholders. In other words, who are the people that are most affected by the campaign issue. By identifying the target audience, organizations can deliver content that is directly relevant to their wider hopes and concerns. This approach is more likely to create higher levels of engagement than a campaign lacking a specific target audience. As part of assessing key stakeholders, organizations should also identify any prospective allies and coalition partners who have an incentive and the resources to contribute to the campaign.

An audience can be divided into different audience segments. If these segments can be defined clearly, it increases the chances of a campaign message being understood and acted on. As such, it's certainly not advisable for a campaign to target the 'general public'.

The following three questions can help an organization to know their audience:

- **Who makes the decision?**
- **Who do they listen to?**
- **What are their hopes and concerns?**

The primary targets for a campaign are those who have the power to effect the changes the campaign is seeking. Often it may be difficult to reach the primary target directly, so it's important for people with influence on the primary target to be mobilised. These people are the campaign's secondary audience. They may be local leaders or opinion-makers who are able to influence large groups of people.

For example, in a referendum campaign it is important to influence voters directly, but also to influence those opinion leaders who influence voters. This may be commentators, newspaper editorial boards, celebrities, experts, etc.

1.4. What strategic elements of the campaign are needed to reach the goal?

The strategic elements of a campaign include:

- **Communications –** the process by which public events, publications, social media and other channels are used to inform, influence and mobilise the target audience. Communication is decisive in any campaign, as you must communicate with others to gain their attention and motivate them to take action.
- **Resource mapping –** identifies the resources that can be mobilized for campaigning. These resources include human resources, financial resources, institutional assets and networks. Resource mapping helps an organization to decide on the scope of a campaign. It's a process that helps small groups achieve good results by strategically using all of their resources.
- **Scaling-up –** in a campaign context, scaling-up refers to an increase in the depth of a campaign to achieve broader impact. This can involve expanding target audiences, campaign themes, activities, communications and geographical coverage. The form of scaling-up might be from smaller scale to full scale or from national to international.
- **Exit strategy –** an exit strategy describes how an organization will end a campaign. A campaign must have a clearly defined end point, and as such an organization must determine when the campaign has attained its goal. For example, if a campaign has successfully achieved the goal, then the end point may be a public event or a press conference. In the case where the campaign goal has not been reached or the wrong goal was chosen, it is likely that valuable outcomes may have still been achieved. These outcomes can help an organization to re-strategize and modify goals for a new or revived campaign.

http://www.endvawnow.org/en/modules/view/3-campaigns.html

1.5. Measuring progress

Organizations must monitor and evaluate the progress of their campaigns to ensure they're on track, to demonstrate their effectiveness and to be held accountable. When monitoring progress, organizations should make their assessments against the objectives that were established in the campaign plan.

Organizations should identify metrics that will signal whether elements of the campaign have been successfully implemented or achieved. These measures can be separated into three broad categories:

- **Activity/tactic measures –** these 'measures of effort' count what, and how much, campaigning activities or tactics produce.
- **Output/outcome measures –** these measures track progress towards achieving the campaign aim.
- **Impact measures –** these measures demonstrate what will happen after a campaign aim is achieved.

When measuring progress, an organization may identify areas of the campaign that are not working effectively. In this case, organizations should consider adapting the campaign strategy. The campaign plan should be designed in a manner that makes it flexible enough to adapt to any changes in the campaign strategy. If an issue is identified during the campaign, there's no point holding off from making any changes. The earlier the issue can be identified and the quicker it can be acted on, the better.

https://knowhownonprofit.org/campaigns/campaigning-and-influencing/developing-your-campaign-strategy/evaluating-the-impact-of-your-campaign

UK TaxPayers' Alliance (TPA) – Planning grid

One approach that an organization can take to campaign planning is to use a grid that tabulates each forthcoming news item and policy announcement. This approach was used by the Taxpayers Alliance in the UK for their Beer Tax campaign. By using the grid, organizations can maintain the momentum of the campaign by ensuring that activities are evenly distributed across the campaign period. As such, organizations are able to minimise the risk of running a campaign that only receives attention for a short period. It can be tempting for organizations to undertake too many activities at the start of the campaign at a rate that can't be maintained for the whole period. In addition, it may be damaging for the organization's brand if they run too many campaigns that are short-lived.

Week commencing	External events	Research	Grassroots	Social media
25 February			Beer mats in pubs London launch	MashBeerTax.com; online adverts
4 March		'Squeezed middle' report	Bristol; Nottingham	
11 March			York	
18 March	Budget 2013			

2. What makes a good message?

The objective of your campaign is to mobilize and sustain those who already agree with your position, while concurrently persuading those who can be convinced to support your side. A campaign is more likely to convince the 'persuadables' with messages that are simple, consistent with their values, and relevant to their day-to-day concerns. Even the most intellectual members of the public will be attracted to a campaign with a simple message.

Organizations should first focus on making their campaign message as easy to understand as possible. To keep your message simple, organizations should consider keeping it short, avoid jargon and terms such as 'millions', 'billions' and 'trillions'. As an alternative, using 'per family' or 'per person' is often far more effective.

The campaign message must be relevant. The campaign should not be convincing people that there's a problem, but rather you should be telling people about the problems they're already concerned about and how your proposal can help them. For the average person, a concern they confront on a daily basis is far more pressing than one that appears remote.

Campaign messages that touch a voter's values become emotional, and thus impact voter behavior. Campaigns often target the underlying values of caring and fairness because these values are among the most widely shared, particularly by ideologically moderate voters. How is the current situation uncaring and/or unfair to an identifiable group of people Effective campaigns often appeal to people's love for their families and the desire to give them the best opportunities in life. If a campaign is able to target these emotions, it's more likely that people will choose to support it to defend their way of life and what they deem to be 'fair'.

UK TaxPayers' Alliance (TPA) – 'Mash Beer Tax'

The campaign message for the TPA's 'Mash Beer Tax' campaign was "To stop the rise in tax on drinks planned for the 2013 Budget". This was an effective message because it is ambitious, precise and has a clear deadline.

3. Storytelling

Using storytelling as part of the campaign strategy enables an organization to communicate its values and motivate people to support the campaign. While including statistics and technical information is important, it usually isn't an effective means of recruiting ordinary people. Their desire to join a campaign or advocate change likely stems from beliefs like fairness, equality or democracy. Each of these beliefs can be incorporated into a story to be used to complement a campaign.

A compelling story is often not overly abstract or intellectual. Often they're about real-life experiences. A good storyteller will adapt their stories to different audiences by targeting the emotions they're feeling at the time. The story will then be able to mobilise the emotions that will motivate them to act.

http://d3n8a8pro7vhmx.cloudfront.net/themes/52e6e37401925b6f9f000002/attachments/original/1423171411/Organizers_Handbook.pdf?1423171411

4. Pressure on lawmakers vs. room for lawmakers

Let's face it, sitting across from a lawmaker trying to convince them of anything (especially that you are smarter than they are) is not likely to change much. But, if that same lawmaker understands – or better yet hears from – hundreds of thousands of voters he or she is far more likely to take your campaign seriously.

One theory of change is that politicians – because of electoral imperative – tend to get behind the parade. If your group's campaign efforts are aimed primarily building overwhelming public support, you have a far greater chance of success.

There are often two dynamics at play with campaigns: most times you are pressing for a change or opposing some undertaking by the government of the day. However, sometimes you might support a government measure and wish to offset opposition to the same. Campaigns of this sort are referred to as 'creating room.' You may oppose the government offering the supportive measure on the grounds they are not going far enough. This helps offset opposition and create middle ground for the government's measure to appear more moderate.

Relatedly, it should be noted governments do not always need to be the focus and target of campaigns. Sometimes taking on other public stakeholders – such as government unions – are equally important foes as they are primary drivers of bigger government, inefficiencies and higher taxes. This too can create 'room' for lawmakers.

5. Types of campaigns

5.1. Online petitions

Online petitions can be used by organizations to present a formal request to an authority (often the government) with respect to a particular cause. They are a great way to create an interactive experience for members or supporters and can enhance donor engagement. An online petition can also be used to connect with new supporters. Getting just one person to share your online petition through social media can potentially have a multiplier effect that leads to new supporters. Regular engagement, through tools such as online petitions, is a reliable way to increase the commitment of a member or supporter to the organization.

Online petitions should be easily accessible for members and supporters through the organization's website. A link to the online petition should be provided in any articles written about the particular issue. The online petition should also be shared on all social media channels. Organizations should consider setting a quantifiable target of signatures for an online petition. By doing this, members or supporters will have a greater incentive to complete the online petition and to share it with their friends. If an organization reaches the set target for their petition, it provides greater weight to the campaign and is a success that can be shared in future newsletters and publications.

New Zealand Taxpayers' Union *http://www.taxpayers.org.nz/clinton_petition*

The New Zealand Taxpayers' Union feature on their website current and past petitions advocating for or against particular issues. For example, one of their recent petitions was titled '*No More Taxpayer Funding of Clinton Foundation*'. The web page for the petition provides a brief overview of the issue and clearly states why the New Zealand Taxpayers' Union are seeking reform. The overview concludes with the following statement outlining the desired outcome of the petition: "We call on the Foreign Affairs Minister to veto MFAT's decision to give another $5.5 million of NZ Aid money to the Clinton Foundation's 'Health Access Initiative.' The page clearly specifies a set target for this particular petition (4000 signatures) and the names of people who have signed the petition are displayed.

5.2. Coalition building

'Coalition building' is the process by which parties (individuals, organizations, or nations) come together to form a coalition. Forming coalitions is an essential part of activist organising. Every organization has their own set of interests and points of view. Coalitions enable organizations to pool resources, raise awareness and increase the credibility of a campaign. Working with other organizations can provide a campaign with better leverage, as a coherent and coordinated voice is seen to be much easier to negotiate with. In addition, organizations in a coalition can divide tasks between each other and coordinate their messages, strategies and activities. However, organizations in the coalition may take different approaches to agreeing on the campaign's objectives, and as such each organization needs to be clear about its boundaries, beyond which they are not prepared to go.

Through coalition building, organizations can build diverse support for a campaign. This may include working with groups from the political left who share a similar stance on a particular issue. It could also mean uniting with other groups from the centre-right political movement. Decision makers often want to know that a campaign is representative of broad opinion.

Organizations should also engage with think tanks who don't focus heavily on the advocacy side of political discourse. Think tanks seek to fill the gap between academia and policy making. However, their reports are almost just as rigorous as academic research and as a result are not easily accessible for journalists and the general public.

https://knowhownonprofit.org/campaigns/campaigning-and-influencing/planning-a-campaign/campaign-tactics-2013-deciding-which-type-of-campaigning-to-use/campaigning-in-coalition-with-others

National Taxpayers Union – 'Pentagon Budget Coalition'

The NTU have collaborated with groups from the political left to challenge the bloated US defence budget and take the lead against wasteful, low-priority, and ineffective defence spending. The coalition came together around the findings of President Obama's Deficit Reduction Commission, which included a call for $100 billion in defence cuts. As a result, in 2013 the NTU were one of 21 organizations that were signatories to a 'transpartisan' open letter to Congress calling on lawmakers to "find areas of substantial savings in the Pentagon's bloated budget".

Vancouver conference 2014


Moldova conference 2019

Australian Taxpayers Alliance – ‘Online Shopping Tax’

In 2017, the ATA opposed a Federal Government bill to lower the Good and Services Tax (GST) free threshold on imported goods and the imposition of GST collection on Online Marketplace Service providers. Many member organizations from the WTA signed a letter addressed to the Australian Government denouncing the tax. By forming the coalition, the ATA succeeded in delaying the online sales tax for one year, with its implementation conditional on a full independent investigation. The ATA hopes that this will result in the legislation not being enacted.

On forming an international coalition for this campaign, ATA Executive Director Tim Andrews stated:

“International coalition partners play a vital (and I would argue underutilised) role in the legislative process. They affect legislation by alerting lawmakers to the international consequences of bills and allow organizations to better share experiences and learn from each other to create more effective campaigns.”

5.3. Arms-length campaigns

Often at times taxpayer groups will set up an arms-length campaign: that is a campaign with a stand-alone name and brand. It can take the form of a permanent campaign or a temporary (one-time) campaign.

Americans for Tax Reform has three permanent campaigns: Property Rights Alliance, Digital Liberty and Center for Worker Freedom. The Canadian Taxpayers Federation has a youth campaign called ‘Generation Screwed’.

Permanent campaigns tend to have no specific time frame whereas temporary or one-time campaigns usually have a set time frame such as a piece of legislation or vote. Examples of one-time campaigns include the UK TaxPayers’ Alliance ‘Mash Beer Tax’ campaign, Australian Taxpayers’ Alliance Uber campaign and the New Zealand Taxpayers Union’s ‘No to Registration of Cats’.

The advantages of arm’s-length campaigns are two-fold. First, they are very clear as they are single issue and provide a repository for material and information pertaining to that one issue. Second, because they are advanced under their own brand they attract a new audience (that may not otherwise support the taxpayer group). It builds new lists and new relationships.

The disadvantage is that these campaigns can take away from your main brand. A successful arms-length campaign may not earn the attention for the taxpayer group.

Peru conference 2018

5.4. Occasional or annual 'branding' events

Taxpayer groups may undertake many activities throughout a year, but most important is the question "what do you want to be most known for?"

A 'branding' event is a regular or annual activity that 'defines' who your organization is. They motivate and excite your supporters, become regular media staples and send signals to lawmakers and stakeholders of what they can expect from you. They raise your profile.

Taxpayer Protection Pledge

ATR's Taxpayer Protection Pledge is the perfect example of a 'branding' event. The Taxpayer Protection Pledge is a written promise by legislators and candidates for office that commits them to oppose tax increases. The Pledge is offered to all candidates for state and federal office. In explaining the purpose of the Taxpayer Protection Pledge, Grover Norquist stated that "It has grown in importance as one of the few black-and-white, yes or no, answers that politicians are forced to give to voters before they ask for their vote".

In the Pledge created for the US House of Representatives, the signer pledges to:

- **Oppose any and all efforts to increase the marginal income tax rates for individuals and/or businesses;**
- **Oppose any net reduction or elimination of deductions and credits, unless matched dollar for dollar by further reducing tax rates.**

Tax Freedom Day

Tax Freedom Day is the day when a nation as a whole has earned enough money to pay its total tax bill for the year. Organizations can use this measure to represent how large their nation's tax burden is compared to the size of the economy.

The Tax Foundation started promoting Tax Freedom Day in 1971. Groups in more than thirty countries now use Tax Freedom Day to highlight their nation's tax burden.

For any given year, the date of Tax Freedom Day can be calculated in three steps:

- **Add up all taxes paid to federal and sub-national governments in that year;**
- **Divide the total by net national product in that year;**
- **Multiply the resulting fraction by 365, and round downward, to yield the number of days before Tax Freedom Day.**

  ((Sum of all taxes paid))/((Net national product))*365=Number of days before Tax Freedom Day

A guide on how to collect the necessary data to make the calculation can be accessed here:

http://worldtaxpayers.org/wp-content/uploads/2017/05/Tax_Foundation_TaxFreedomDay_Guide.docx

Groups can contact the Tax Foundation if they would like any assistance with the methodology of calculating the Tax Freedom Day for their country.

Waste awards

The CTF's Teddy Waste Awards celebrate the best of the worst in high taxes and government waste for the past year. The event is a humorous way to highlight government waste and it's driven by the fact that often public embarrassment is the only way for waste to be cleaned up. Due to the profile that the event has established, the winners of the Teddy Waste Awards are usually reported by the national media outlets in Canada.

As part of their 'Waste Watch' campaign, the New Zealand Taxpayers Union have used the 'Supreme Achievement Award' to expose wasteful government spending of taxpayers' dollars. The goal is to advocate fiscal conservatism by regularly showing to the public examples of how different levels of government continue to waste their money. The 'Supreme Achievement Award' has raised the public profile of the New Zealand Taxpayers Union and helped to attract new members. As such, government officials in New Zealand are now thinking about showing restraint prior to considering questionable government spending.

https://www.atlasnetwork.org/news/article/new-zealand-taxpayers-union-scores-muddy-victory-in-its-government-waste-wa

Gas Tax Honesty Day

The CTF held its first Gas Tax Honesty Day in 1998. It is held on the Thursday before the May long weekend each year. The goal is to highlight the high and hidden taxes motorists pay every time they fill up their vehicles and to report how those dollars are being spent. CTF directors across the major Canadian cities hold press conferences and media stunts, often directly in front of gas stations. In 2017, the CTF presented a 'Gas Tax Accountability Act' in conjunction with the release of the annual Gas Tax Honesty Report.

'TaxFighter of the Year'

The CTF present the 'TaxFighter Award' to a Canadian who demonstrates outstanding commitment and dedication to the cause of taxpayer emancipation. The CTF believe that when politicians, bureaucrats or just regular Canadians step up to support this cause they should be recognised. Since the first recipient of the award in 1997, over 20 other Canadians have been added to the TaxFighter Honour Roll. While there have been some former politicians and journalists to receive the award, others have dedicated their time and careers to taxpayer advocacy or are just regular people who have gone the extra mile. Individuals can be nominated for the award by sending an email through the CTF's website.

Action days

The TPA's local coordinators regularly organize action days across the country on both local and national issues. For example, in Bristol the TPA held an action day to campaign against the council introducing a Workplace Parking Levy. The TPA support campaigners by providing information and assistance, as well as advertising the events to local supporters. Where possible, the TPA's staff attend action days. The action days are a great way to facilitate face-to-face conversations with members of the public, to get signatures for petitions and find new members.

'Black Book'

Each year, the German Taxpayers Association publish the *'Black Book'* to highlight wasteful spending across Germany. The book can be ordered online and members can contribute to the publication by reporting a case of wasteful government spending. The *'Black Book'* enables the German Taxpayers Association to attract new members, particularly if there are examples of government waste in their own local constituency.

'Bribe-O-Meter'

During the lead-up to the New Zealand general election in September 2017, the New Zealand Taxpayers Union created the 'Bribe-O-Meter', an innovative tool to track how much current promises will cost across all political parties. Historically, voters haven't known the cost of political parties' promised spending policies and it's unreasonable to expect that each voter is going to be able to estimate the affordability of a set of party policies. As such, the 'Bribe-O-Meter' provides better information and transparency to voters and the media. If there were any errors or a party disagreed with the assessment of their costings, the 'Bribe-O-Meter' would be incentive for them to come forward and provide more information.

The New Zealand Taxpayers Union sought to spread the word about their 'Bribe-O-Meter' by using targeted Facebook advertising. It was estimated based on previous campaigns, that a new visitor would view the 'Bribe-O-Meter' for every 7 cents spent. Each donation would increase the audience on Facebook and "allow more New Zealanders to see how much their vote will cost".

The 'Bribe-O-Meter' is just one way the New Zealand Taxpayers Union advocates for responsible government spending and lower taxation to politicians.

http://www.taxpayers.org.nz/bribe_o_meter


Denmark conference 2018

5.5 Reports to replicate

International Tax Competitiveness Index (ITCI)

The Tax Foundation's International Tax Competitiveness Index is used to measure how well an OECD countries' tax system adheres to two important aspects of tax policy: competitiveness and neutrality. A competitive tax code is one that keeps marginal tax rates low and a neutral tax code is simply one that seeks to raise the most revenue with the fewest economic distortions.

There are over 40 variables in total that the index measures including corporate taxes, individual income taxes, consumption taxes, property taxes and the treatment of profits earned overseas.

The countries that perform best on this index have low corporate tax rates, allow fast recovery of capital costs, territorial tax systems, low individual tax rates, well-designed consumption taxes and modest property taxes.

Organizations should use the International Tax Competitiveness Index to spark tax reform and show the government how to improve the tax code in their country.

https://taxfoundation.org/publications/international-tax-competitiveness-index/

The Price of the State

The Price of the State concentrates detailed data on revenues and expenditures for public administration. It is intended to be of interest to anyone who cares about the effective use of public resources, such as students, journalists, analysts or citizens. It's also an educational tool for the simplification of the financial relationship between citizen and state.

http://www.priceofthestate.org/

Bureaucracy Index

The Bureaucracy Index was founded in 2016 by the Institute of Economic and Social Studies (INESS). The goal was to establish a comprehensive list and approximate cost of bureaucratic burden for a SME in a particular country. In 2016, the first country to be calculated on the Bureaucracy Index was Slovakia. The next step will be to expand the use of the Index, in order to create an international comparison of bureaucratic burden. As part of the efforts to expand the global reach of the Index, International Bureaucracy Day is to be celebrated on 29 September, as an annual commemoration of the wasted resources and talent lost due to excessive bureaucracy around the world.

http://bureaucracyindex.org/

Congressional scorecard

Every year the National Taxpayers Union (NTU) rates US Representatives and Senators on their actual votes- every vote that affects taxes, spending and debt. The NTU voting study is the fairest and most accurate guide available on congressional spending. The taxpayer score measures the strength of support for reducing spending and opposing higher taxes. A higher score is better because it means a member of congress voted to spend less money. The taxpayer score ranges between 0 and 100. The NTU award members of congress a 'Taxpayers' Friend Award' if they have a score that qualifies them for an 'A' grade. A winner of the award is therefore a member who is one of the strongest supporters of responsible tax and spending policies. NTU's federal budget experts assign a weight to each vote ranging from 0 to 100, depending on the vote's effect on the size of the federal budget.

https://www.ntu.org/ratecongress/

6. Evaluating your campaign

An evaluation process reflects on your whole campaign to draw out learning outcomes that can be used in future campaigns. In the evaluation process, an emphasis should be placed on measuring the impact of your campaign, rather than assessing the effort put in by the organization. Some questions that could guide your evaluation process include:

- **What did we do well and what should we continue doing?**
- **What can we improve?**
- **What was supposed to happen, what actually happened and why were they different?**

An evaluation process can also be used to demonstrate accountability to key stakeholders, particularly the board, donors and members.

A lot of time and resources are put into a campaign by organizations, so it's important that stakeholders know the overall impact of the campaign. Feedback on a campaign should also be sought from key stakeholders as part of the evaluation process. These stakeholders often have minimal direct involvement in the running of the campaign, so it's useful to receive their feedback from an external perspective. An efficient evaluation process will always include both internal and external feedback.

Trying to prove a link between your campaign and policy change can be difficult, so organizations should aim to build enough evidence that could reasonably be used to make a connection. For example, if an organization repeats a particular quote or phrase over the course of a campaign and then a politician or another group uses it, this could be used as an indicator of campaign success.

In the post-campaign period, organizations should keep the pressure on and monitor the progress of any policy commitments. It would create a bad image for an organization if they were to succeed with a particular campaign, only for future policy change to undo this achievement and not be scrutinised. It would also limit the impact of future campaigns as they may be given less credibility by policy makers.

Bankok conference 2017

Berlin conference 2016

Vancour conference 2014

Fundraising is based on the premise that there are two types of organizations; advocacy-based and service-based. The latter is quasi-commercial – in that a 'membership' is offered in exchange for specific services. Advocacy groups may have publications or events but their primary appeal to donors is to support campaigns usually related to public policy initiatives. Therefore, advocacy fundraising tends to be less tangible. This section highlights current fundraising practices and provides examples from various member organizations within the WTA network.

Ultimately, finding the right donors is about identifying people who are interested in the work that you do. For a start-up, it may be easier to start with individuals because you are able to tell them your story and allow them to see the work you have done and will be doing. Unless you already have the connections, private sector corporations generally want more established organizations because it is important for their brand.

Data is the backbone of an organization's fundraising efforts. It is vital to attain as much information as possible. Ask not just your supporters' email addresses but also for their name, region and interests. It may be expensive and time consuming to collect data but it will be important in years to come towards helping you understand your target audience and specifically what resonates with them. Cross-reference data from direct mail, social media, and email lists to ensure consistency. Using data and research aimed at understanding your audience allows you to localise and customise your message.

People will not donate if they don't understand the reasons why they should. It is important to develop a 'narrative' that helps people better understand the context of your group. There should be a cohesive and integrated message throughout all of your channels of communication so people understand why they are donating and why you need their help. Have a wide variety of content – including articles, photos, videos, podcasts and blogs, and an attractive and dynamic website.

1. Ten thoughts about fundraising

- **You won't get anything you don't ask for.**
- **Don't put all your fundraising eggs in one basket. Diversify your revenue sources.**
- **Small dollar donations are more important than the dollars they raise. Small dollar donors 'buy-in' they read your stuff and undertake calls to action. Engage them.**
- **Donors don't care about your need; they give because it fulfils their needs.**
- **Never sacrifice staying true to your mission no matter how many dollars are waved in front of you.**
- **The #1 mistake to make with donors is only asking for money: they are interested in ideas and campaigns just as much as you are. Engage them in non-monetary requests at least twice as often as you do monetary requests.**
- **Pick a fight. Fights galvanize. Fights are black and white. Fights instill passion. Fights mobilize and motivate. And, as a bonus, fights often present compelling narratives and stories.**
- **Under-promise and overachieve: never promise a donor more than you know you can deliver on. They won't be back next year.**
- **Take risks and don't give up the first time something doesn't go your way**
- **Stewardship, stewardship, stewardship: donor attitude causes donor behavior. Long term donor engagement and investment is grounded in are grounded your effort to ensure donors experience high quality interaction with your organization.**

2. Benefits and services offered by membership

Funds for service-based organizations are primarily raised through membership fees. These fees are generally structured on an annual basis. In exchange, groups offer a variety of services and resources.

Tax & Super Australia

In addition to offering a 30 day free trial, membership is offered in two different tiers; 'professional' for single users and 'practice' for companies with multiple users. Members are provided with access to the member-only portal and online library which includes the organization's Tax Summary, SMSF Manual, and others. Other benefits include a helpline, discounts on publications and events, and pathways to tax practitioner registration via their fellow and associate pathways.

Finnish Taxpayers' Association

The organization offers membership to individuals and companies at a yearly price in addition to a one time joining fee. Members receive a variety of benefits including a twice weekly newsletter, discounts on tax guides and an invitation to an annual tax event in Helsinki. Most importantly, a survey of members showed that the main reason members joined was due to the association's magazine, Taloustaito, Finland's largest finance magazine. Furthermore, free tax advice with the organization's attorneys and interest in the organization's activities were also contributing factors.

German Federation of Taxpayers

Access to a members-only area, events, a series of guides, brochures, and the monthly *'Taxpayer'* magazine are among the benefits of membership. The magazine includes information on tax advice, changes to tax laws, financial policy and government waste, whereas the guides cover a range of topics such as how to record income tax deductions. Business customers are also offered a discounts on a variety of services such as office supplies, electricity, fuel and cars through their affinity programs with the respective organizations. See more at:

https://www.bdst-vorteile.de/

3. Small Dollar Fundraising

3.1. Direct Mail

Americans for Tax Reform

The ATR carry out a successful direct mail program (raises ~$75000/month) that is entirely outsourced. The group found that young members of staff from campaign backgrounds generally underperform in this area and therefore it is more efficient to have a dedicated and experienced contract fundraiser who is specialised for this role.

French Taxpayers' Association

'Contribuables Associés' built their campaigns on direct mail that they worked out together with an American consultant.

3.2. Telemarketing

Telemarketing is the practice of selling membership by means of the telephone. Outsourced telemarketing means that a taxpayers association hires a telemarketing firm to recruit members. In-house telemarketing implies that the association hires temporary employees, usually students or former salesmen, to do this work. In house telemarketing is usually a cheaper way than outsourced telemarketing.

Telemarketing experience of the Swedish Taxpayers Association has proven that this technique can help recruit about 1,000 members a month. The response rate can be 25% (1 out of 4 calls). One qualified part time salesman can sell 3,000 memberships in a year. A good salesman who works half a day (9-12 or 13-16) can sell 7 new members per half-day. You may pay them half or less of what they sell, but always after people have paid. Encourage your salesmen by giving a bonus after payment of the new members. When 70 have paid you may give a bonus to your salesmen of €100.

It is also good if this team really feels like a team. You may set up your telemarketing office separate to your ordinary office, however within walking distance. One reason is that you operate not only in the mornings and afternoons but also in the evenings. Some of your salesmen come and go and some just work for shorter periods. Some have been fired from their ordinary work, some are unemployed. In short: often you do not know these people as well as you know your ordinary staff, so you do not want them to come and go around in your ordinary office, especially not in the evenings.

In 1995 the Swedish association recruited 1/3 of all new members by telemarketing or just about 10.000 members (1 year membership: 3021, 2 years: 286, 3 years: 6488, 5 years: 47). In 2004 2/3 of all members were recruited by telephone. A total of 12 in-house salesmen worked four days/week in three shifts: mornings, afternoons and evenings.

3.3. Door-to-door

Canadian Taxpayers Federation

The CTF has a team of commissioned field service representatives that solicit donation across the country. Field service representatives also provide donors with annual updates, collect petition signatures for campaigns and collect survey data.

Vancouver conference 2014

3.4. Online

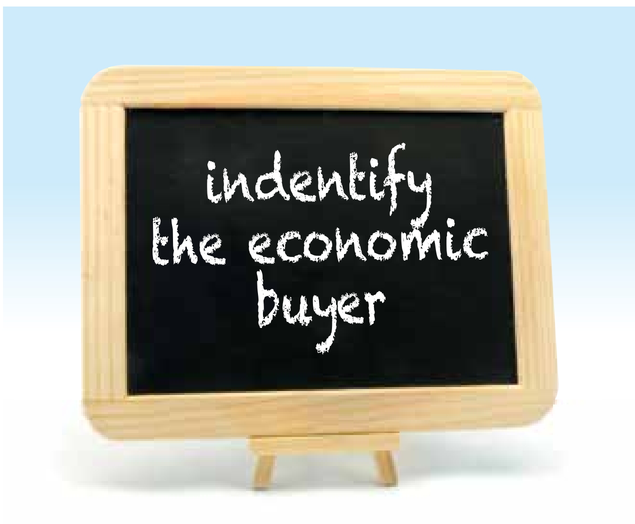
Building a successful online small dollar program is important for many reasons. Dependent on location, it is the most stable form of revenue available for an organization. Small amounts of funding from different groups of people diversify your donor base, giving you the opportunity to reach many individuals in the long term. Increased revenue diversity mitigates risk, allowing you to sustain your organizational presence over a longer period of time due to the different flows of income.

Online fundraising is also more cost effective than other methods, not only in term of money raised but also in the ability to market yourself and promote your group. It works beyond fundraising, to grow your networks, reach more people and bring them into your organization. They may not be a donor straight away but you are expanding your brand regardless. You can share your story however you see fit – tell them how their donation is working, even if it is small. In practical terms, online fundraising is the easiest, safest and most efficient way to make and access donations. You have 24/7 access to your fundraiser.

Organizations should offer something specific in return for someone providing email address, such as a newsletter, a special publication or a list of taxation tips. For example, an organization could use phrases such as, "Sign up here to receive our monthly newsletter."

Turn online efforts into action by giving supporters an upfront, clear and secure way to donate on your website. Often times there may be a hesitation to ask for money in certain cultures. It may take some time but be cautious but comfortable that people will not be offended. You want people to be a part of your group and they want to be a part of your causes and initiatives. Provide an easy-to-understand explanation of how donations are used and for what, as depending on location, some people may be more sceptical than others. Essentially, online fundraising is an extension of traditional fundraising; it is relationship building, proving you have a strong product and then following up and measuring your successes.

Critically, every generation can be reached via online marketing, even if your organization is aimed at older people. Baby boomers are quite active on the internet, despite being comparatively less technologically skilled than younger generations. For some groups they account for a large percentage of online donations. Generation X tend to be highly responsive and react positively to online campaigns. They're generally not interested in receiving mail or phone calls. Millennials are the most wired group and use mobile communications to respond to online marketing. An updated website that caters for easy use by all generations and that facilitates online donations is essential.



4. Large dollar fundraising

4.1. Major gifts (individuals)

There are several things to look out for when researching prospective individual donors. Looking at their philanthropic history is one way to find out what kind of ventures they are likely to support in the future. In some countries, this information will be hard to find because it is mostly private but some wealth data may be available from government sources because of asset declaration requirements. Furthermore, seek out whether they have specific interests or political ideologies, for example; entrepreneurship, politics or good governance. You can only gain support if they believe in your cause so take note of these interests, use them to create your pitch and determine which projects to sell to them.

A good place to start your search for is by conducting an internet search. In particular, look at news and reports from credible local media and create a profile for prospective individual donors. Update this regularly so you can keep track of their activities and interests. You should also consider looking at their social media accounts, particularly on LinkedIn and Twitter. Donors are unlikely to be responsive to contact on Facebook. Another useful tool to use is Google alerts. Set them on your organization and all your projects so that you receive notifications if anyone mentions it at an event, a speech or in the media. You want to know who is talking about your organization and this allows you to keep track of anybody who has mentioned it in some light. Once you have identified key people, you can expand your networks by speaking to those in their inner circle.

With their permission, add them to your mailing list. This brings your work directly to them. Follow up by sending them a private email requesting a meeting to talk about some of your organization's work that may be of interest to them. You want to build a personable relationship with them. Many of the people you will be contacting are busy so ensure you specify exactly how much of their time you intend on taking – typically no more than 20 minutes. The meeting may end up being longer, possibly up to an hour, but that is their choice if they are interested and want to hear more. In this first meeting, discuss your organization's work and impact, as well as your vision and goals for the future. This is why it is important to have clearly defined mission and vision statements, as well as a solid strategic plan – where do you see your organization in a year, five years and ten years from now? Outline what you have achieved with your current level of support, but with their assistance you can do more. Often they are not meeting you by chance, they are being strategic, so be clear in how they will benefit from the work of your organization. Do not necessarily ask for money but leave them with no doubt that their support is required.

Korean Taxpayers' Association

The KTA has managed to build a successful online fundraising platform and turn many one-time small dollar donors into monthly donors. This can be attributed to their effective social media strategies. They encourage the active solicitation of donations through methods such as repeated invitations to sign up and donate on their website. Furthermore, they inspire donations by engaging with the public on their social media and website. Allowing members to choose a donation method that works best for them is also encourages support. Those wishing to donate to the KTA can choose between one-time donations, automatic/monthly withdrawals, and even the option to sell select personal information from their phones to third parties for marketing purposes.

4.2. Corporate

Philanthropic history among corporate donors may not be immediately clear. It can come in the form developmental activities and projects and corporate social responsibility (CSR) initiatives. Causes organizations have supported in the past can give an idea of what they believe in, so you can pitch to them accordingly. Furthermore, an organization may have certain operating philosophies or corporate guiding principles/objectives. Engage with your prospective donors to understand what returns on investment most appeal to them. Returns are not limited to money, it is also the good associated with being a part of your advocacy.

This information should be found on the company website, which should also give you an insight into what they are doing and wish to do in the future. Here, you should also be able to find their annual reports. Monitor the speeches of key individuals in the organization – what is the CEO, CFO & COO saying in the public arena? Also, speak to employees who can give you an idea what causes the company is likely to be interested in funding.

Identify the economic buyer. Be clear with who you should talk to within the organization – whose desk will your proposal fall upon? Many people make the mistake of targeting only the chief executive – but they may not be the most important person with regards to funding. It may be more worthwhile to target the head of CSR, the external relations manager, development officer, etc. As previously outlined, send an email requesting a meeting and explain to them your work is and how it will benefit them. Do not ask for more than 20 minutes, discuss the impact of your work to them and do not send in a proposal in the first meeting.

Sell them a particular project as donors prefer to see a return on their investment, rather than funnelling their money into research or ideology with no specified end game. Their return on investment may not necessarily be money but also goodwill, brand association, quality media coverage and experiences, etc. Finally, people support what they create or at least what they have helped shape. In certain cases, allow them to have input into your proposals. Do not immediately create something and send it to them. Allow them to have a voice but do not let them sway your group's ideals.

Americans for Tax Reform

The ATR categorises their funding into three areas; foundations and wealthy individuals, corporations and trade associations and grassroots small dollar donations. They function independently and each area contributes approximately a third to its overall funding revenue.

Momentum 107 (Hong Kong)

Momentum 107 highlights the importance of cultural factors when determining fundraising strategy. Most of their donations come from corporate sponsors and is project-based. Small dollar donations are largely unsuccessful due to cultural factors such as people believe that time is needed to build a relationship.

4.3. Sponsorships

Korean Taxpayers' Association

Generating and promoting paid partnerships can be beneficial to both your taxpayer group and the organizations you choose to work with. The KTA is able to receive sponsorship from an organization and in exchange, these business partners are able to reach over a million of their members.

5. Email

5.1 House email file

House emails are those that your organization has in-house, for example those of employees, past donors, supporters and volunteers. It is the most critical email file in terms of raising money online as these are the people who understand your organization and are most likely to give to your efforts. Make it a goal, with a specified target, to build and grow an email list comprised of people who have given you permission to communicate with them. Ensure you are aware of legal requirements, such as including a simple way for them to opt out. Start asking people for emails and keep them in your database - either via a sign up form online or in person. Regularly email your contacts, at least weekly, and keep them updated on your organization's activities.

5.2 Email communication

The key to email communication is to keep things fresh, short and friendly. Regular contact allows you to stay in front of your donors in a non-threatening way and make them feel like a part of your team. It can help bring them closer to your organization by providing stories, pictures, and updates on the work your organization does. If a particular message is likely to resonate with a wide audience, encourage recipients to forward it to friends and make sure there is a donation request in the email. Always personalise the sender. It should not always be the chief executive, it can be a variety of individuals. For example, a member of your staff or a person who has donated in the past explaining why the cause was important to them and what results they saw. People are likely to get bored if they are always receiving correspondence from the same sender. Ensure you don't get caught in a spam filter and keep your messages short and readable. They should be brief, catchy and specific in what you are asking for. For example; why your donation matters, thank you for your support, this is what we're doing tomorrow, etc. This would encourage people to actually open the email. When they do, be ready for two-way communication. People may respond by replying, donating, volunteering or simply paying attention to your work.

6. Online/social media strategy

Online advertising and fundraising

6.1 Paid search advertising

Paid search advertising is the largest and most common ad category. It is dominated by Google with their service Google Adwords (but this is region dependent), but can also be done on Facebook and Twitter. It can be used to help target people outside your network. Paid search advertising works by advertisers paying to have their ads displayed to users as they type queries into search engines. You can choose keywords and phrases that will trigger your ad, which are bought in an online auction by bidding for the keywords on a cost-per-click basis and pop up at the top or side of the results page. You can limit your spending by specifying a daily budget limit, however your bid price determines whether or not your ad appears, and in which position – higher bids run near the top.

6.2 Display advertising

Display advertising is typically more expensive so is not recommended to invest in unless you have significant revenue. However, it is the next most popular ad form. Ad banners appear on websites in various sizes, positions and formats and can be displayed to all visitors, or triggered by the visitor's profile, location or interests.

6.3 Dedicated staff

Hiring a dedicated staff member to do online campaigning is often worthwhile. It is important that this person is someone who understands how to raise funds and engage your supporters, not necessarily just a social media person. If you are a small group, consider outsourcing to a trustworthy person or group or allowing a tech-savvy volunteer to help you. It is also worth paying a consultant to advise and implement your online marketing strategy. They can provide a quick start, train your staff, and shorten the learning curve. Along the way, look for turnkey solutions instead of trying to patch things together.

6.4 Your website

Online marketing for non-profits ultimately leads to one goal – turning interested people into donors. You should aim to get these interested people to your website as it is the first portal to engaging people, getting their email and asking them to donate or support you in some way. Make it quick and easy for supporters to donate, such as having a donate now button within your advertisements and ensure you can accept credit card or PayPal donations. At least ask for an email address which may turn into a donation later on. An attractive and dynamic website is the heart of your online fundraising and is what is expected of you from your audience. People will leave your website if they do not see something new and compelling that engages them. Once you have established your site, re-evaluate it frequently to make sure it is meeting current online standards. Ask supporters, donors and your wider network what their thoughts are and make tweaks over time.

6.5 Long-term fundraising success

Long-term fundraising success is all about maintaining a strong relationship with your donors. Organizations should set short and long-term goals but be realistic and understand that it may be a long-term investment. Set aside an appropriate budget for production, ads and processing. Continue to grow your email list, analyse results, implement new strategies and tactics in order to improve. Obtain the necessary tools that provide detailed donor profile information and giving history, such as the platforms previously mentioned, other external software or possibly an excel document if you want to do it yourself. Ensure you can see exactly where donations are coming from. This can help you gain insights into key donor trends, such as when they have donated to you, for what causes and what interests them. Take as much info as possible. Furthermore, understand which vehicles are the most effective to serve the purpose of your campaign, for example, starting a petition or using targeted advertising. Once a donation is made, email your donor a thank you note set up in an auto-email response and also possibly call them. Once a person has donated, it is an opportunity to grow this donor into someone who is bigger than just a one-time online donation. Update them when something is being produced – they are interested in what you're doing.

7. Formats, terminology and platforms for managing campaigns

7.1 Terminology/format

Different terminology is dependent on your region/country, however there are some common recommendations that can be implemented across groups [localised]:

Many organizations are migrating away from traditional NGO language, such as 'charity,' 'gifts' and 'donors.' This speaks to the necessity to customise the vocabulary for your local group. Use action-based vocabulary that emphasises the 'value' and 'impact' of investments. 'Gifts' become 'social investments' with double bottom lines and 'donors' become 'social investors' etc. These are not defined terms but keep in mind that there are different ways to change words around so that people can become engaged in different capacities. Typically older generations may like 'gifts' or 'donations' whereas younger people like 'social investments' because it is more relevant to them. Words are vital to whether and how your demographic responds.

Using data and research aimed at understanding your audience allows you to localise and customise your message. Software such as NationBuilder allows you to send different content in the same mass email. These emails may not be the same for every demographic so vary it over time; for example, one for a broader audience, one for an older demographic who has already donated, etc. Everything does not have to be generic. You can possibly even have a different landing page or donation page for certain regions or based on your audience.

Use multiple vehicles that create a sense of urgency; create a petition drive and email/ fundraising campaign. Use phrases such as; "we need your help" or "we're starting this campaign in one week" so that it is known that your request is time sensitive/urgent.

7.2 Platforms

The most common platform, simple and secure way to collect donations is via PayPal, regardless of where you are from. However it does not provide a full platform to email and raise money, it is simply a secure way to accept credit card donations. Often it is wise to seek a consultant who have their own proprietary platforms that raise money for you but usually charge a percentage fee or processing and administration costs. Managing your emails and flow of information is also critical to understanding your return on investment and continuing to re-evaluating your campaigns.

It is best to focus on a few larger platform that provide your services and consolidate all information into one place. NationBuilder may not be the best platform for the individual services, however it brings together many different areas of your organization [source: NZ taxpayers]. The UK TaxPayers' Alliance uses three main platforms going forward; NationBuilder for its website, email bulletin system and CRM of contacts, Kantar for media monitoring, and the Roxhill (previously Gorkana) journalist database.

Denmark conference 2018

7.3 Managing campaigns

Long term fundraising success is all about the relationship with your donors. Within your online fundraising process, you should set short and long term goals but be realistic and understand that it may be a long term investment. Set aside an appropriate budget for production, ads and processing. Continue to grow your email list, analyse results, implement new strategies and tactics in order to improve. Obtain the necessary tools that provide detailed donor profile information and giving history, such as the platforms previously mentioned, other external software or possibly an excel document if you want to do it yourself. Ensure you can see exactly where donations are coming from. This can help you gain insight into key donor trends, such as when they have donated to you, for what causes and what interests them. Take as much info as possible. Furthermore, understand which vehicles are the most effective to serve the purpose of your campaign, for example, starting a petition or using targeted advertising. Once a donation is made, email your donor a thank you note set up an auto-email response and also a call or follow up thank you note but definitely engage them. Once a person has donated, it is an opportunity to grow this donor into someone who is bigger than just a one-time online donation. Update them when something is being produced – they are interested in what you're doing.

7.4 Targeting and measuring success

To run a successful online fundraising campaign you must first understand what your target is and re-evaluate your campaign to ensure that it reaches this target as effectively as possible.

7.5 What to measure

It is important for your organization to measure your campaign and website. Your landing page often leads to the most donations. Keep track of analytics of how long visitors stay on the page and then leave, and pages with the highest exit rate. For example, if they stay on the landing page for 15 seconds then leave, you likely need a new landing page and after that, a new secondary page. Furthermore, the most popular pages and traffic sources, internally and externally, that lead to most donations, such as your email newsletter, organic searches and ads. This can help determine the average value of a visitor from each traffic source.

Berlin conference 2016

Appendix A: SWOT (strengths, weaknesses, opportunities, threats) analysis template

Formulation of strategic moves (SWOT analysis):

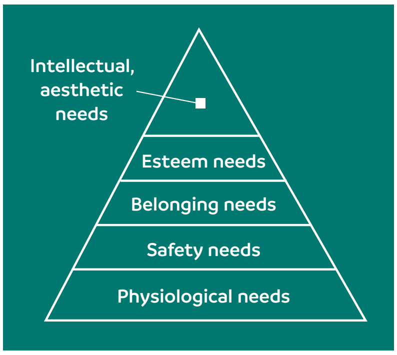
- Strengths-opportunities strategies
- 'Using a strength to grasp an opportunity'
- Strengths-threats strategies
- 'Using a strength to tackle a threat'
- Weaknesses-opportunities strategies
- 'Overcome a weakness to grasp an opportunity'
- Weaknesses-threats strategies
- 'Overcome a weakness to tackle a threat'

Formulation of goals:

1. Goals describe the state that is achieved after completion of some activities
2. They are derived from the strategic moves
3. A goal contains a quantitative component and a deadline
4. Goals that cannot be measured are not accepted as goals
5. The responsible unit must be mentioned

A target image strategy (branding)

- A target image is the image that we wish to create in the minds of our target groups
- It creates a certain amount of familiarity and builds specific image components
- The strategy focuses on our strengths since the image contains no negative components
- A target image strategy requires persistence and repetition



Components of a target image strategy

- Promote the organizations values and vision
- Create personal trust
- Motivate supporters
- Concentrate on needs satisfaction
- Prove your competence
- Position your leader
- Add an internal target image

Target audiences

- Those social groups or their organizations that are important for achieving the mission
- They are used to steer the process of communication so that a broad outreach is achieved
- They must be communicated with at defined points of time to enable them to react as strategically planned
- Identification of target groups establishes the foundation for the communications plan of the think tank

From goals to target audiences

Goals: By October our plan for the modernization of the administration has been portrayed in three newspapers, 1 radio and 1 TV station (press department)

Target audience: Print media, radio and TV journalists, bloggers, local politicians

Social and lifestyle target audiences

From target audiences to ways of access

Messages to your target audience

Find the appropriate messages for the target audience:

- **Confine yourself to the max 2-3 messages**
- **Focus on positive achievements and benefits**
- **Support your message with proof points**
- **Keep them simple, jargon free**
- **Turn them into sexy << soundbites >>**
- **Think in << headlines >>**

MAKE IT EMOTIONAL

Functional: “GM vegetables carry genes from a fish to prevent softening”

Emotional: “I can keep my vegetables fresh and nutritious for longer”

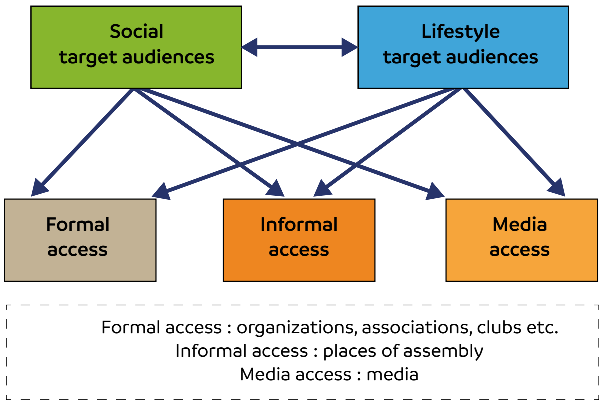
Functional: “Stem-cell research can provide us with understanding of how to prevent diseases”

Emotional: “My father’s medical condition and quality of life could really benefit from this knowledge.”

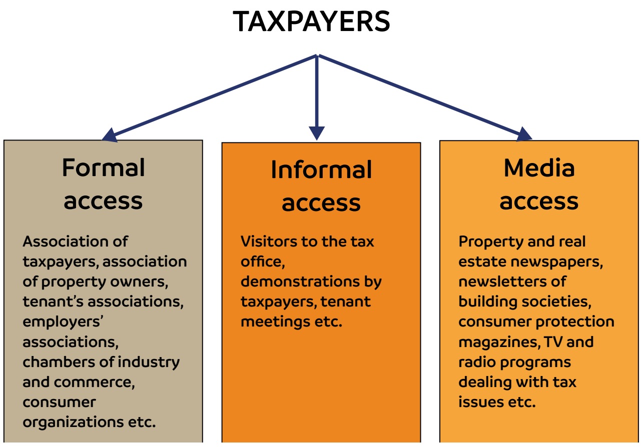
Functional: “Biotechnology advances drive business opportunities”

Emotional: “My wife just got a new job at the extended production line in company ‘X’”

Social and lifestyle target audiences



From target audiences to ways of access



Appendix B: sample privacy policy

UK TaxPayers' Alliance privacy policy:

At the TaxPayers' Alliance limited (TPA), we are committed to ensuring that your privacy is protected. This privacy notice explains how we use your personal information and your rights under data protection laws.

We are committed to complying with data protection laws, including:

- The General Data Protection Regulation (EU) 2016/679 (GDPR) and any related legislation which applies in the UK, including any legislation derived from the Data Protection Act 2018.
- The Privacy and Electronic Communications Regulations (2003) and any successor or related legislation, including the E-Privacy Regulation 2017/0003.
- All other applicable laws and regulations relating to the processing of personal information and privacy, including statutory instruments and, where applicable, the guidance and codes of practice issued by the Information Commissioner's Office or any other supervisory authority.

What we do

The TPA campaigns for lower taxes and less government waste. Our day-to-day activities include undertaking and publishing research, running campaigns, hosting events, promoting our work in the media and fundraising in order to continue our activities. We have built a grassroots network of supporters across the country to help us bring about positive change for the issues we campaign on.

Reasons we can collect and use your personal information

We rely on 'legitimate interests' as the lawful basis on which we collect and use your personal information.

Our 'legitimate interests' means the interests of our organization in conducting and managing our activities. We have an interest in making sure you know about our research, events and campaigns, so we may process your information to keep you updated, and in particular to offer opportunities to engage with our activities.

When we process your personal information for our legitimate interests, we make sure to consider and balance any potential impact on you (both positive and negative), and your rights under data protection laws. Our legitimate interests do not automatically override your interests – we will not use your personal information for activities where our interests are overridden by the impact on you (unless we have your consent or are otherwise required or permitted by law).

We will ensure that your personal information is processed fairly, lawfully and transparently, and we will only process personal information that is adequate, relevant and limited to what is necessary for our relationship.

How we collect your personal information, what we collect and how we use it

We will only process your personal information for the purposes set out below. Should we need to process your personal information for a new purpose, we will inform you beforehand.

When you provide any information to us, you can be assured that it will only be used in accordance with this privacy notice.

You may opt out from receiving our information at any time.

Supporters

As is most often the case, we obtain your personal information directly from you when you sign up to become a supporter of the TPA, either by phone, email, in person, via social media, via our website or when you sign up for our email newsletters. When you do so, we will ask you for your basic information in order to begin our relationship with you and keep you up-to-date on our activities. We may also obtain your personal information when you use the contact form on our website or email us directly.

We may hold the following types of personal information, depending on our relationship with you:

- Name
- Address
- Telephone number
- Email address
- Social media usernames
- Job title
- Place of employment
- Policy interests
- Record of financial support
- Record of events attended
- Correspondence history

We may use your personal information for email, telephone and postal direct marketing purposes, including:

- Regular email bulletins
- Press releases or research
- Invitations to sign petitions or join specific campaigns
- Invitations to events
- Appeals for funding
- Alerts via social media

Website users

Like most websites, our website uses data collection tools to track user interaction. We only use cookies that are necessary to provide certain basic functionality, to help us to improve the performance of our website and provide you with a better user experience. You may delete and block all cookies from this site, but parts of the site may be negatively affected. You can read our cookies policy here.

We may hold the following types of personal information:

- IP address
- Approximate geographical location
- Device type
- Internet browser
- Operating system

We may also collect the personal information you give us if you use the contact form on our website.

Please note, our website and/or research may contain links to other websites of interest. However, once you have used these links to leave our site, you should note that we do not have any control over that other website. Therefore, we cannot be responsible for the protection and privacy of any information which you provide while visiting such sites, and such sites are not governed by this Privacy Notice. You should exercise caution and look at the privacy notice applicable to the website in question.

Elected or appointed government officials

We regularly contact elected or appointed government officials as part of our research and outreach. We obtain personal information from publicly available sources, such as government websites or directories, or when we correspond directly with an official.

We may hold the following types of personal information, depending on our relationship with you:

- Name
- Address
- Telephone number
- Email address
- Social media usernames
- Job title
- Place of employment
- Policy interests
- Record of events attended

- Correspondence history
- Political affiliation (where this is publicly available)

We may use your personal information for email, telephone and postal direct marketing purposes, including:

- Regular email bulletins
- Press releases or research
- Invitations to sign petitions or join specific campaigns
- Invitations to events
- Alerts via social media
- To discuss a particular policy or issue
- Freedom of Information requests
- To conduct business with you or your employer

Members of the media

We also regularly contact members of the media as part of our research and outreach. We obtain personal information from publicly available sources, such as company websites, or when we correspond directly with a member of the media. We may also obtain personal information from a third party provider.

We may hold the following types of personal information, depending on our relationship with you:

- Name
- Address
- Telephone number
- Email address
- Social media usernames
- Job title
- Place of employment
- Policy interests
- Record of events attended
- Correspondence history

We may use your personal information for email, telephone and postal direct marketing purposes, including:

- Regular email bulletins
- Press releases or research
- Invitations to sign petitions or join specific campaigns
- Invitations to events
- Alerts via social media
- To discuss a particular policy or issue
- To conduct business with you or your employer

Suppliers

If you do business with us on your own behalf or you are the point of contact for an organization that we do business with, we collect the personal information you provide us with.

We may hold the following types of personal information:

- Name
- Address
- Telephone number
- Email address
- Job title
- Place of employment
- Bank details (for payments to you only)

We may use your personal information for the following reasons:

- To conduct business with you or your employer. In some cases, providing information to us will be necessary for the performance of a contract and we will not be able to enter into, or fulfil our contractual obligations without it.

Candidates

When we advertise for a paid position or for volunteers, we may collect the personal information you give us when you correspond with us by phone, email or post.

We may hold the following types of personal information:

- *Name*
- *Address*
- *Telephone number*
- *Email address*
- *Social media usernames*
- *CV*
- *Correspondence history*

We may use your personal information for the following reason:

- To discuss a particular employment or volunteer opportunity

Others

We may collect the personal information you give us when you correspond with us by phone, email or otherwise.

Who we share your personal information with

We may share your information:

- with NationBuilder for the purposes of organising our community, outreach and promotion of our work, and for email communication. We hold the types of personal information listed above in our database, which is maintained on NationBuilder. You can read more about how NationBuilder interacts with us and protects your information at *https://nationbuilder.com/privacy, nationbuilder.com/confidentiality and https://nationbuilder.com/gdpr*.
- with Sage Pay and PayPal to process donations. They are both data controllers, meaning they control the personal information you enter to make a donation in order to process that donation. We have no access to the personal financial information you use to complete the financial transaction. You can read more about Sage Pay and PayPal policies at *https://www.sagepay.co.uk/policies/security-policy, https://www.paypal.com/ie/webapps/mpp/ua/privacy-full and https://www.paypal.com/uk/webapps/mpp/paypal-safety-and-security*.
- with G Suite for cloud computing. The only personal information we hold in this system is regular email correspondence between us and you. You can read more about G Suite's policy at *https://cloud.google.com/security/gdpr/ and https://privacy.google.com/businesses/compliance*.
- with Google Analytics (GA) to track user interaction on our website. Although GA records the types of data listed above, none of this information personally identifies you to us. GA also records your computer's IP address which could be used to personally identify you, but GA do not grant us access to this. You can read more about GA's policy at *https://privacy.google.com/businesses/compliance*.
- if we are under a duty to disclose or share your personal information in order to comply with any legal obligation.

We will never sell, rent or otherwise distribute or make public any of your personal information, unless legally required to do so.

Transfer of your information out of the EEA

Some of our third party processors are located outside the EEA. In these instances, we have ensured those processors are signed up to the EU-U.S Privacy Shield Framework or are located in a country that the European Commission has determined provide an adequate data protection regime, and that all are GDPR compliant.

The EU-US Privacy Shield Framework is an instrument that can be used as a legal basis for transferring personal information to organizations in the US. Countries which provide adequate data protection regimes include Andorra, Argentina, Canada, Guernsey, Isle of Man, Israel, New Zealand, Switzerland, Faroe Islands, Jersey and Uruguay.

How we secure your personal information and how we handle data breaches

We take the security of all personal information seriously and have put into place robust physical, electronic and managerial procedures to safeguard your information against unauthorized access, theft and loss. We limit access to personal information to those who have a genuine business need to know it. Individuals processing personal information will do so in an authorized manner and are subject to a duty of confidentiality.

We will report any suspected data breach to the applicable authorities and to individuals where we are legally required to do so.

How long we retain your personal information

We retain your personal information for as long as we maintain a relationship with you. If we do business with you, we may also retain and use some personal information as necessary to comply with our legal obligations, resolve disputes and enforce our agreements.

What are your rights?

Under data protection laws, you have a number of important rights which you can exercise free of charge. In summary, these rights are:

- **The right to rectification:** If your personal information is incorrect or incomplete, you have the right to have it corrected.
- **The right to be forgotten:** In certain circumstances, you may request the removal of your personal information.
- **The right to restrict processing:** In certain circumstances, you can block the processing of your personal information.
- **The right to data portability:** In certain circumstances, you can receive the personal information which you have provided to us in a structured, commonly used and machine-readable format and have the right to transmit that information to a third party, or for your own use anywhere you prefer.
- **The right to object:** You can object to the use of your personal information for direct marketing or in certain other situations.

For further information on each of those rights, including the circumstances in which they apply, see the Guidance from the UK Information Commissioner's Office (ICO) on individuals' rights under the General Data Protection Regulation.

How to exercise your rights

If you would like to exercise these rights, details of how to do so are set out below.

Subject access requests

You can request a copy of any personal information that we hold about you, as well as the description of the type of information that we are processing, the uses that are being made of the information, details of anyone to whom their personal information has been disclosed, and how long the personal information will be stored. This is known as a 'subject access request'. This information must be provided within one month of request at no charge to you. Please email our Data Compliance Officer or call us on the number below to make a request.

Updating your details

We have an obligation to store accurate information about you, so should your personal information change at any point, please email our Data Compliance Officer or call us on the number below to update your details.

Opting out

If you just want to stop receiving emails from us, you can unsubscribe using the unsubscribe links contained in any email that we send you, by emailing our Data Compliance Officer or calling us on the number below to update your details. When requesting removal via email, please contact us using the email account that is subscribed to the mailing list. If you are under 16 years of age you must obtain parental consent before signing up to our emails.

If you would like to stop receiving post from us, please email our Data Compliance Officer or call us on the number below.

You can always request that we remove you from our database. If you would like us to delete your record, please email our Data Compliance officer or call us on the number below. We may continue processing this data if we have an overriding legitimate interest to continue the processing.

Bankok conference 2017

How to complain

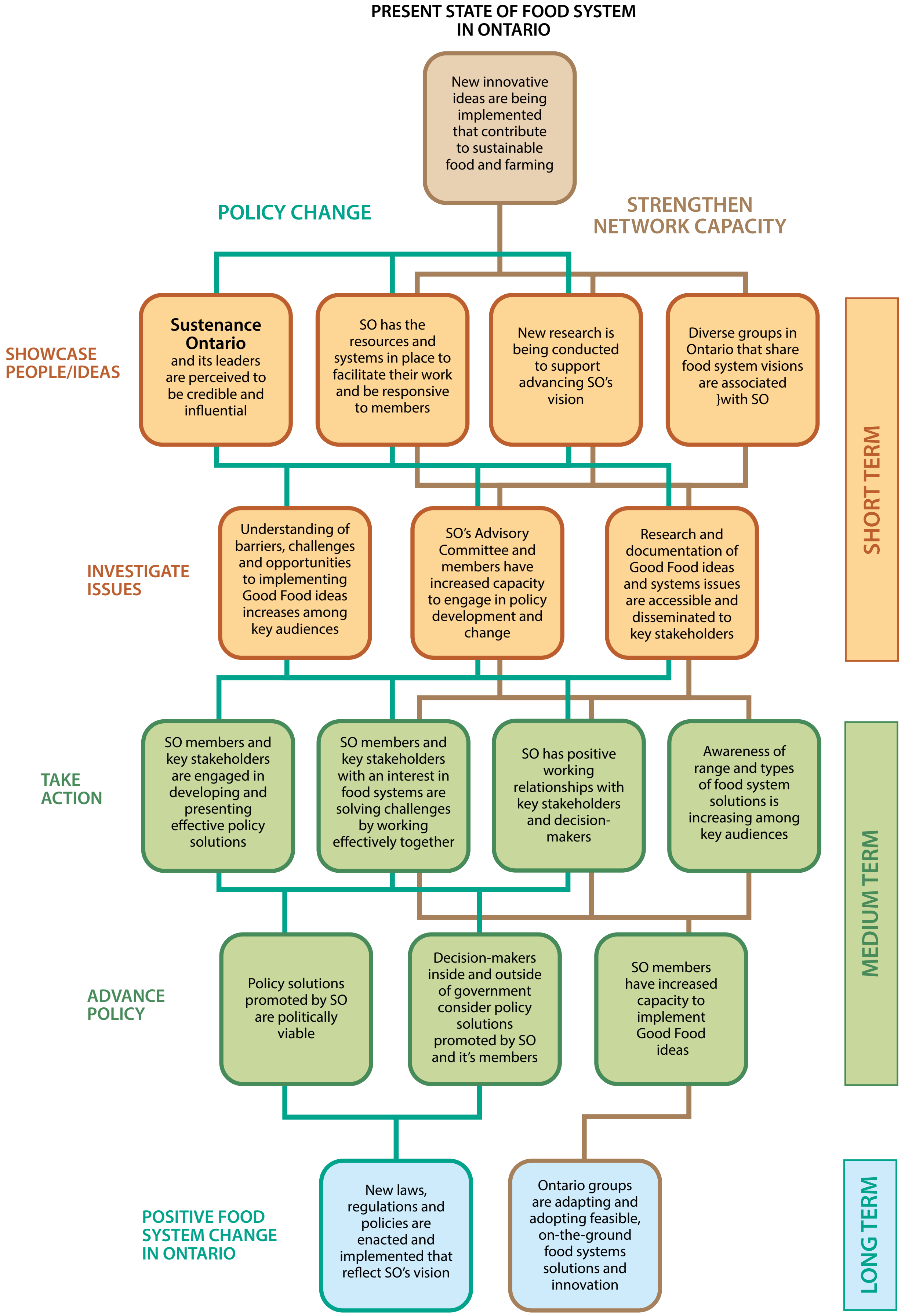
We hope that we can resolve any query or concern you raise about our use of your information.

You also have the right to complain to the UK Information Commissioner, who may be contacted at *https://ico.org.uk/concerns/* or by telephone on: 0303 123 1113. If you live or work elsewhere in the EU or EEA, you can also complain to your local supervisory authority.

Changes to this privacy notice

This policy is reviewed annually by our directors to ensure we are meeting our legal obligations. It therefore may change from time to time in line with legislation or industry developments. We recommend that you check this page occasionally for any policy changes or updates.

Appendix C: theory of change chart example



Appendix D: sample board member position description

Canadian Taxpayers Federation: board member job description

1. Board Role

a. Monitor and maintain integrity of the CTF's mission, mandate, beliefs, code of conduct and finances;

b. Provide advice for and approve long term CTF strategic, communications and financial initiatives and objectives;

c. Coach and mentor the CEO

d. Evaluate and monitor the CEO, at least annually

e. Stay informed about and understand the affairs of the CTF

2. Make up of the board

a. Pursuant to the CTF Bylaws:

- The board is composed of a minimum of three (3) and maximum of twenty (20) directors eighteen (18) years of age or more, resident of Canada, and a contributor to the CTF. Traditionally, the board's size has been kept to between 6 and 10 members; and
- Director's terms are three years with eligibility for reappointment to another three.

b. Committees and Officers:

- A permanent executive committee and ad hoc committees at the board's discretion; and
- A non-executive chairman and any other officers at the board's discretion.

3. Meetings and time commitment

a. Formal meetings

- The board meets in person twice each year. These meetings take place on a pre-agreed upon weekend in late spring (generally June in Calgary) and late fall (generally November alternating between Toronto and Vancouver). Expenses are paid. Arrival and gathering on Friday evening with a meeting all day Saturday with departure Sunday. Where a director may be unable to attend in person; teleconferencing arrangements will be made;
- Additional meetings via teleconference may occur rarely. These can take up to two hours at a convenient evening or weekend time; and
- All board meetings have an agenda with supporting materials distributed well in advance.

b. Informal meetings

- Each spring the CTF holds an annual planning meeting in Regina – usually in April - where the staff gathers to prepare their budgets, communications and strategic plans. Board directors are invited to observe the meetings and join a dinner that is held on the Saturday night. On occasion, the chairman holds a brief meeting of the board at the planning should matters arise.

c. Committee or special project duty:

- Ad hoc committees or special projects are infrequent but can take two or more meetings per year. A special project would vary from evaluating the CEO to helping organize a fundraising event.

d. The executive committee:

- A committee of three (3) board members selected by the Chairman meet monthly with the CEO, usually on the telephone for one to two hours. Minutes of the meeting are published and circulated amongst the entire board. The executive committee acts as a sounding board for the CEO by conducting a monthly review of finances and operations. Between board meetings the committee can approve decisions that may vary from plans but do not alter overall policy and direction.

e. Relationship and time with CTF staff:

- CEO will be in touch with board members periodically. Board members are expected to provide a certain amount of access to their knowledge base and experience to senior CTF staff for the purposes of advancing the organization;
- The board meets formally with senior staff during their regular spring and fall board meetings. Informal discussions (such as lunch) may occur periodically between when staff is in the board directors home province; and
- Board/staff interaction is valuable, but board members should be sensitive to the structured chain of command and approved goals and objectives.

f. Reading:

- Board members will have one to three hours of CTF related reading monthly.
- Board members should regularly monitor www.taxpayer.com.

4. Other expectations

a. Provide names and contacts of potential supporters/donors when possible for follow up by staff;

b. Donate to the CTF. The CTF bylaws require Board members to be contributors to the Federation;

c. Board members are to be non-partisan, including membership in any provincial or federal political party and donations to any candidate. This also includes dinners and benefits, so attendance to such events should be by invitation only.

d. Board members must advise the board of political or financial controversies and involvement in a business or other venture that has benefited from government funding. CTF policy has traditionally opposed government subsidies to private business.

e. Membership on the board has meant, on occasion, scrutiny by media and political opponents. This usually depends on the board member's previous public profile. Board members should leave all public comment related to CTF issues in the hands of the CTF communications staff.

Appendix E: sample confidentiality policy

Canadian Taxpayers Federation: confidentiality policy

POLICY

The employees, directors and certain independent contractors (the 'information recipients') of the Canadian Taxpayers Federation (CTF), during the course, respectively, of their employment, contract or term of engagement, may have access to documents, data, or other information that is confidential and/or privileged from disclosure whether or not it is labeled or identified as 'confidential' or 'privileged.' This information may consist of the following categories of information (collectively the 'confidential information'):

(1) Financial information, such as the CTF's revenue, assets, debts, or other financial data;

(2) Supply and service information, suppliers' names or addresses, terms of supply or service contracts, to the extent that such information is not generally known to the public;

(3) Personnel information, such as employees', directors' and contractors' personal or medical histories, compensation or other terms of employment, contract or term of engagement, actual or proposed promotions, hiring, resignations, disciplinary actions, terminations or reasons therefore, training methods, performance, or other employee, director or independent contractor information, including but not limited to commission structures, individual salaries or salary ranges, bonus structures, and actual commission or bonus payments; or

(4) Donors and supporter information, such as any compilation of past, existing or prospective donors, or related information about actual or prospective donors and supporters, including but not limited to identity of donors and supporters, contact information of donors and supporters, and amounts and frequency of donations on an individual or aggregate basis.

The CTF and the information recipients consider their relationship one of confidence with respect to the confidential information. Therefore, during and after the employment, contract or term of engagement by the CTF, regardless of the reason for the termination of the relationship between information recipient and the CTF, the information recipient agrees to:

(1) Hold all such information in confidence and not discuss, communicate or transmit it to others, or make any unauthorized copy or use of such information in any capacity, position or business unrelated to that of the CTF;

(2) Use the confidential information only in furtherance of the CTF's interests

(3) Take all reasonable action, that the CTF deems necessary or appropriate, to prevent the unauthorized use or disclosure of or to protect the CTF's interests in the confidential information; and

The foregoing provisions do not apply to:

(1) Information that by means other than the information recipient's deliberate or inadvertent disclosure become well known or easily ascertainable to the public or to other organizations which compete with the CTF for donations to the CTF; or

(2) Disclosures compelled by judicial or administrative proceedings after the information recipient diligently tries to avoid each disclosure and affords the CTF the opportunity to obtain assurance that compelled disclosures will receive confidential treatment.

The information recipient acknowledges that any violation of this agreement will cause the CTF immediate and irreparable harm and that the damages which the CTF will suffer may be difficult or impossible to measure. Therefore, upon any actual or impending violation of this agreement, the CTF shall be entitled to the issuance of a restraining order, preliminary and permanent injunction, without bond, restraining or enjoining such violation by the information recipient or any entity or person acting in concert with the information recipient. Such remedy shall be additional to and not in limitation of any other remedy which may otherwise be available to the CTF.

The information recipient acknowledges that the ownership of the copyright of any work made by the information recipient during the course of the information recipient's relationship with the CTF shall be that of the CTF as provided by section 13, subsection 2, of the Copyright Act c-42, R.S.C.

CONTRACT ACKNOWLEGEMENT

In consideration of $1.00, my continued relationship with the Canadian Taxpayers Federation, and other good and valuable consideration, the sufficiency of which is acknowledged by me, I agree to adhere to the above-referenced policy, and I agree that the CTF may make amendments to the policy from time to time upon reasonable notice to me.

I further acknowledge and agree that this policy forms an integral part of the terms and conditions of my employment, term of engagement or contractual relationship with the CTF.

Signed by me this _____ day of __________, 20___.

____

Information recipient

____

Name (PRINT)

____

Witness name (PRINT)

____

Witness (signature)

WORLD TAXPAYERS ASSOCIATIONS

www.worldtaxpayers.org