



**CITY OF PHILADELPHIA  
BOARD OF ETHICS**

**PROCEDURE FOR ASSESSMENT OF CAMPAIGN FINANCE  
LATE FILING PENALTIES**

Philadelphia's Campaign Finance Law requires that those who participate in covered City elections file campaign finance reports with the Board of Ethics at various points throughout the year. Board Enforcement Staff routinely review campaign finance records to determine whether all candidates, political committees, and other persons have timely filed required reports. In order to expedite and simplify the assessment of penalties for the late filing of campaign finance reports, Enforcement Staff is authorized to use the following procedure:

- If Enforcement Staff determine that a person has failed to file a required report, they shall promptly attempt to contact that person.
- If the person files the required report within 30 days of contact, Enforcement Staff shall notify the person that they will not pursue an enforcement action if the person timely pays a civil monetary penalty in the amount indicated on the relevant schedule below.
- Upon receipt of such payment, Enforcement Staff shall consider the late filing matter closed and shall take no further action upon it.
- Enforcement Staff shall routinely notify the Board in public meetings of all late filings they have resolved through this procedure. Staff shall also maintain on the Board's website a list of late filing penalties imposed under this procedure.

Enforcement Staff need not use this procedure if they believe that a monetary penalty would be inappropriate or that the penalties set forth below would be insufficient. Enforcement Staff shall not use this procedure for filers who have previously been required by the Board to pay a penalty for more than one late filing. In the case of filers who self-report a late filing, the penalties set forth below shall be reduced by an additional 50%, so long as the penalty is not less than \$250.

<b>PENALTY SCHEDULE – CYCLE REPORTS</b>			
<b>Days late</b>	<b>Max penalty per § 20-1300</b>	<b>1<sup>st</sup> Late Filing</b>	<b>2<sup>nd</sup> Late Filing</b>
1 day late	\$250	\$250	\$250
2 days late	\$500	\$300	\$400
3 days late	\$750	\$400	\$600
4 days late	\$1,000	\$500	\$800
5 days late	\$1,250	\$650	\$1,000
6 days late	\$1,500	\$750	\$1,300
7 days late	\$1,750	\$900	\$1,500
8 – 14 days late	\$2,000	\$1,000	\$1,750
15 – 30 days late	\$2,000	\$1,500	\$2,000
31 – 60 days late	\$3,000	\$2,000	\$2,500

<b>PENALTY SCHEDULE – 24 HOUR REPORTS</b>
<ul style="list-style-type: none"> <li>▪ \$1,000 per late 24 hour report, unless Code Section 20-1300 would impose a lower amount.</li> <li>▪ 25% increase in penalties if the filer has previously been assessed a civil monetary penalty arising from late filing of campaign finance reports with the Board</li> <li>▪ If the filer has more than one late report, so long as the total amount assessed is at least \$1,000, the filer shall receive a 25% reduction in penalties if the filer made a good faith effort during the 24 hour reporting period to comply by: <ul style="list-style-type: none"> <li>- filing a significant percentage of the reports required; or</li> <li>- disclosing a significant percentage of the contributions received (either by dollar amount or number of transactions)</li> </ul> </li> </ul>

Approved by Board: January 16, 2019