

# IOWA ETHICS AND CAMPAIGN DISCLOSURE BOARD



2025 LOCAL  
CANDIDATE GUIDE

# TABLE OF CONTENTS

---

03	A MESSAGE FROM THE DIRECTOR
04	OUR MISSION
05	STARTING YOUR CAMPAIGN
06	REPORTING SCHEDULE
07	USING THE WEB REPORTING SYSTEM (WRS)
09	CONTRIBUTIONS
10	EXPENDITURES
11	CAMPAIGN SIGNS
12	ATTRIBUTION STATEMENTS
13	PROHIBITION ON THE USE OF PUBLIC RESOURCES
14	BEST PRACTICES & TIPS



# A MESSAGE FROM THE DIRECTOR

---

DEAR CANDIDATES,

The Iowa Ethics and Campaign Disclosure Board is the independent state agency that enforces our campaign disclosure laws, as well as government ethics laws. Our agency serves as a resource for those running for office. Whether you are considering a run for public office or have already declared yourself a candidate, this guide is intended to provide an overview of Iowa's campaign laws and regulations.

Candidates for public office have a responsibility to know their legal obligations and what they can and can't do while campaigning. Just as starting a business requires additional work and filings, so does running for office. It is important you familiarize yourself with the campaign laws, as ignorance is no defense to violating the law. This guide, resources on our website, and our agency's staff are all here to serve you and keep you informed. Whenever in doubt, check with us before taking action. We'll point you in the right direction to help avoid any violations of the law.



Director Zach Goodrich

Most of our campaign disclosure laws were enacted at the time of the Watergate scandal when President Nixon used campaign money to pay burglars to break into his political opponents' offices. Following the money in that situation uncovered corruption in the country's largest campaign operation, as well as our highest office. The rest is history. Every law we enforce, whether it be reporting campaign contributions or putting a "paid for by" statement on your campaign signs, is designed to provide transparency for the public and hold those in the political arena accountable.

On behalf of the Iowa Ethics and Campaign Disclosure Board, I congratulate you for taking the steps to enter the political arena as a candidate and wish you well throughout the process. With your cooperation, we can ensure Iowa's political campaigns are operated with integrity, transparency, and accountability. Public service is a noble endeavor, and citizens stepping up to run for public office is a cornerstone of our democratic republic. We are dedicated to helping you navigate Iowa's campaign laws and regulations to ensure they are not a barrier to your civic engagement.

Please contact our office with any questions, concerns, or if we can ever be of any assistance. You can email us at [ethicsboard@iowa.gov](mailto:ethicsboard@iowa.gov) or call at (515) 281-4028. We look forward to serving you.

SINCERELY,

A handwritten signature in black ink that reads "Zach Goodrich". The signature is written in a cursive, flowing style.

Executive Director and Legal Counsel  
Iowa Ethics and Campaign Disclosure Board





# OUR MISSION



---

**THE MISSION OF THE IOWA ETHICS AND CAMPAIGN DISCLOSURE BOARD IS TO PROMOTE THE PUBLIC'S TRUST AND CONFIDENCE IN GOVERNMENT BY ENSURING THE INTEGRITY OF POLITICAL CAMPAIGNS, THE ETHICAL STANDARDS FOR OFFICIALS AND EMPLOYEES OF THE EXECUTIVE BRANCH OF STATE GOVERNMENT, AND THE LAWFUL CONDUCT OF EXECUTIVE BRANCH LOBBYISTS.**

The Board enforces the statutes and rules under its jurisdiction, guided by the principles of fairness and consistency. This enforcement should not discourage individuals from being involved in the political process or state government. At all times the Board will seek to educate those individuals and entities that come under its jurisdiction concerning the requirements of Iowa law and will continue to embrace technological changes to better serve the public.

In order to accomplish its Mission, the Board will enforce the provisions of the "Campaign Disclosure Act" in Iowa Code chapter 68A, the "Government Ethics and Lobbying Act" in Iowa Code Chapter 68B, and the Board's administrative rules in Chapter 351 of the Iowa Administrative Code.

---

## ABOUT THE BOARD

The Iowa Ethics and Campaign Disclosure Board was established in 1993 as the successor to the campaign disclosure Disclosure Commission. The Board has six members who are appointed by the governor and confirmed by the Iowa Senate to serve staggered six-year terms. By law, the Board must be balanced by political affiliation. The Board appoints an executive director and legal counsel to run the day-to-day operations of the agency. Agency staff includes an executive secretary, assistant legal counsel, and four campaign auditors. Each auditor is responsible different campaign committees. There are currently two auditors serving legislative candidates.



# STARTING YOUR CAMPAIGN

---

Every candidate for state or local office in Iowa is subject to the campaign disclosure laws in Iowa Code chapter 68A.

## REGISTERING A CANDIDATE'S COMMITTEE

A candidate is required to register a candidate's committee with the Board if the candidate raises or spends more than \$1,000 in a calendar year, including the candidate's own funds, for the candidate's election.

The Statement of Organization (DR-1) is due within 10 days of meeting the noted financial threshold and requires a committee name and identification of a treasurer. The committee's name must include the surname of the candidate

Amendments to a DR-1 must be made within 30 days of any change to the information therein.

## COMMITTEE BANK ACCOUNT

A candidate's committee must have a separate bank account in the committee's name unless the candidate's committee only receives contributions from the candidate. The bank account must be with a financial institution located in Iowa. While not a Board requirement, candidate's committees may be required to have an EIN, obtained from the Internal Revenue Service, to establish a bank account.

## TREASURER RESPONSIBILITIES

Committee treasurers must be Iowa residents of at least 18 years of age. A candidate may choose to identify themselves as the committee treasurer.

The committee treasurer is responsible for keeping detailed record of, amongst other things:

1. All monetary and in-kind contributions to the committee. Records must include the name and mailing address of every contribution made in excess of \$25 (or in the case of repeated contributions, contributors must be disclosed if they've contributed more than \$25 in a calendar year). Reports also require exact dates and amounts.
2. The name and address of every person or entity to which any expenditure is made and a detailed purpose of the expenditure, including the date and amount.
3. An inventory of all campaign property that has a value of \$500 or more at the time it is acquired.

All contributions must be given to the committee treasurer no later than 15 days after receipt by a representative of the committee. The treasurer then has 7 days to deposit the contribution in the committee account.



# REPORTING SCHEDULE

**ELECTION YEAR REPORTS:**  
a year in which the candidate appears on the ballot

REPORT DUE	COVERING PERIOD
May 19	January 1 through May 14
July 19	May 15 or Wednesday preceding primary election* through July 14
October 19	July 15 through October 14
January 19 (following year)	October 15 or Wednesday preceding general election* through December 31 of election year

**SUPPLEMENTARY REPORT:**  
only required if contributions received after the last report and the Tuesday preceding the primary or general election equal or exceed \$1,000

REPORT DUE	COVERING PERIOD
Friday preceding primary election*	May 15 through Tuesday preceding primary election*
Friday preceding general election*	October 15 through Tuesday preceding general election*

**NONELECTION YEAR**

REPORT DUE	COVERING PERIOD
January 19 (following year)	January 1 through December 31 of nonelection year

**SPECIAL ELECTION**  
(in addition to election year reports above)

REPORT DUE	COVERING PERIOD
five days preceding the election	date of initial activity through 10th day prior to the special election

# USING THE WEB REPORTING SYSTEM (WRS)

---

The Board has an electronic filing system called the Web Reporting System (WRS). The WRS can be found at [webapp.iecdb.iowa.gov](http://webapp.iecdb.iowa.gov)

## FIRST-TIME CANDIDATES

First-time candidates do not need a WRS account in order to file a DR-1. There is a link on the WRS homepage for first time filers.

As previously mentioned, the DR-1 requirements include a committee name, designated treasurer, and a bank account. Please contact us if your financial institution requires a DR-1 in order to be set up; this step can be skipped initially.

Upon successful submission of the DR-1, you will receive a WRS-generated message to verify your email address. Once your committee has been approved by the Board, you will receive an additional email.

Once your committee has been approved and your email has been verified, you can login with your credentials provided during registration.

## FILING PERIOD SELECTION

When first logging in, you will be prompted to select your first filing period. Select the filing based on your committee details (election year/nonelection year or standard/special election). If you make an error in selecting your filing period, please contact your auditor.



## SCHEDULES: CONTRIBUTIONS AND EXPENDITURES

Reporting schedules will be listed on the left hand side of the home screen (if your beginning balance is not \$0, please contact your auditor).

### I. Contributions

- Click "new contribution" on the top right of the screen to add a new contribution.
- In the "contributor type" drop down menu, choose the correct kind of contributor before adding the contribution details. Note that "unitemized" is an option.
- Once contributor details are entered, they will auto-populate for future contributions.
- Select "save contribution" to be taken back to the contribution schedule. This page allows you to edit and delete current entries.
- Repeat this process by clicking "new contribution."
- The summary page will now show the contributions entered.

### II. Expenditures

- Click "new expenditure" to add an expenditure.
- Select the correct "payee type" from the drop down menu.
- Do not forget a specific description in the "explanation" window. General descriptions are not allowed.
- Repeated companies or individuals will auto-populate.



# USING THE WRS (CONTINUED)

---

## **REVERSE ENTRIES**

To reverse an entry after it was entered into the WRS, create a similar entry and enter in a negative amount for that entry, and it will reverse the amount of the original from the total balance.

## **FILING THE REPORT**

You will file your report from the summary page. When you have entered all of your data and are ready to file, click on "file report." On the next screen, you will verify your committee information, select the next filing period, and submit your filing. Please contact your auditor if you select the wrong filing period for your next report.

If any information needs to be updated with regard to your committee, please make any changes prior to submitting your filing. Click "organization details" in the the menu on the left.

After filing, your report will be generated within an hour and made viewable by the public.

## **AMENDING A REPORT**

If you need to make a change to any previously filed report, click on "filing history" from the options menu on the summary page. Choose the hyperlink of the report you wish to edit.

## **AUDITOR'S NOTES**

Your submitted filings will be audited, and any questions will be shared within the WRS. One way to communicate with auditors is in the "notes" section of each schedule. If your question is urgent, however, contact your auditor directly, as these notes will not be seen before the audit.

Notes will appear in sequential order. Notes you have entered may be edited after submission.

## **FLAGGED ENTRIES**

Auditors flag entries for potential issues. All entries in all schedules can be flagged. To see all flagged entries, filter or sort the table into the schedule by the "flagged" column. Click the flag icon on each entry to view the details.

## **SPREADSHEET TRACKING**

You may choose to track your campaign's finances in a spreadsheet using Microsoft Excel. Contact us for more information.





# CONTRIBUTIONS

---



## **NO CONTRIBUTION LIMITS**

Unlike other states, Iowa does not have campaign contribution limits. A candidate's committee may accept monetary and in-kind contributions from individuals, PACs, and any entity that is not a prohibited contributor. As previously noted, it is the committee's responsibility to obtain the name and address of every contributor that gives more than \$25 in a calendar year..

## **WHEN CONTRIBUTIONS ARE RECEIVED**

If the contribution is by check, the date of the contribution is the date the check is physically received by a person on behalf of the committee, even if that date is different from the date on the check. When received by mail, the date of the contribution is the date that the recipient physically opens the envelope. Note that this date may be different from the date in which the expenditure was reported from the giving committee.

## **PROHIBITED CONTRIBUTORS**

Iowa Code section 68A.503 prohibits insurance companies, savings associations, banks, credit unions, and corporations from making monetary or in-kind contributions to a candidate.

Contributions from certain LLCs are allowable. Contributions can only come from an LLC if it has not filed Articles of Incorporation and is not owned by a corporation. You can review business filings to determine whether you can accept a contribution from an LLC by searching on the Iowa Secretary of State's website.

Additionally, candidates for the General Assembly may not accept a contribution from a lobbyist or PAC on any day during the regular legislative session.

## **OTHER PROHIBITED ACTS**

Candidate's committees are prohibited from giving to other candidate's committees. Joint campaign fundraisers or communications may be considered impermissible in-kind contributions between candidates.



# EXPENDITURES

---

Iowa Code requires all expenditures from a candidate's committee be made with "the approval of the chairperson of the committee, or the candidate." Like contributions, committee treasurers should keep track of "[t]he name and mailing address of every person to whom any expenditure is made, the purpose of the expenditure, [and] the date and amount of the expenditure."

## PROHIBITED EXPENDITURES

- Candidate's committees cannot make contributions, monetary or in-kind, to any other candidate's committee.
- Candidates may not purchase or rent clothing using campaign funds, except clothing that contains express advocacy for campaign purposes.
- Candidates may not pay salaries to themselves or immediate family members for work on the campaign.
- Campaign funds cannot be used for civil fines or fees levied against the candidate except those imposed by the Board.

## ALLOWABLE EXPENDITURES

Permitted campaign expenditures are placed into three categories: items to promote or enhance the candidacy of the candidate, associated with the duties of office, and for constituency services. Examples of each category are provided as follows:

### TO PROMOTE THE CANDIDATE:

1. Mileage\*
2. Banking charges
3. Advertising
4. Contributions to party committees
5. Membership in service organizations

### FOR DUTIES OF OFFICE:

1. Stationery and office supplies
2. Travel and lodging for an educational conference

### FOR CONSTITUTENCY SERVICES:

1. Mailings to constituents, including holiday and greeting cards
2. Polling and surveys
3. Mileage\*

TIP: Audits rely on candidate-offered information to support expenditures, including detailed descriptions and additional documentation. Being precise and providing evidence is often required and will avoid questions from audit or legal staff in the future. For example, while mileage is a legitimate campaign expense, Iowa Administrative Code requires that detailed logs providing dates, miles driven, destination, and purpose be submitted.

Additionally, further proof may be required to conclude purchase of meal tickets or membership resulted in the promotion of the candidate making the expenditure.



# CAMPAIGN SIGNS



## IOWA CODE SECTION 68A.406

---

### WHERE SIGNS ARE PERMITTED

*With permission of the property owner or lessee*, signs may be placed on residential property, agricultural land owned by individuals or a family farm operation, property leased for residential purposes, vacant lots not owned by prohibited contributors, and an owned or leased campaign headquarters.

Please keep in mind that an HOA or lease agreement may not allow for campaign signs, and those contract provisions are outside the jurisdiction of the Board. Additionally, cities and other localities may have specific ordinances related to signage.

---

### WHERE SIGNS ARE PROHIBITED

Signs are prohibited on public property, property owned or leased by a prohibited contributor (typically a corporation), any property without permission of the property owner, on Election Day within 300 feet of a polling place, and within 300 feet of a place accepting absentee ballots or conducting early voting before Election Day. Additionally, signs cannot be placed in a right-of-way or any place where it may be considered a traffic hazard.

There is no law mandating removal of campaign signs within a certain time period after an election.

---

### CAMPAIGN SIGN COMPLAINTS

Contact us if you believe a sign is improperly placed. Some signs, such as those along highways, may fall under the jurisdiction of the Iowa Department of Transportation. As a reminder, the Board has no jurisdiction over signs for federal candidates.



# ATTRIBUTION STATEMENTS

IOWA CODE SECTION 68A.405

IOWA ADMINISTRATIVE CODE RULE 351--4.39 & 351--4.39

---

## **PUBLISHED MATERIAL DEFINITION**

A “paid for by” attribution statement is required on a candidate’s published material that is designed to expressly advocate the nomination, election, or defeat of a candidate. Published materials include any newspaper, magazine, shopper, outdoor advertising facility, poster, direct mailing, brochure, website (including social media), or any other form of printed general public political advertising. Published material also includes TV ads.

## **EXEMPTIONS FROM THE ATTRIBUTION REQUIREMENT**

An attribution statement is not required on pins, buttons, pens, political business cards, matchbooks, t-shirts, caps, and other articles of clothing. An attribution statement is also not required on yard signs that are 32 square feet or less in size. The exemption, however, does not include signs affixed to buildings or vehicles regardless of size, except for bumper stickers.

Many candidates choose to include attribution even when it isn’t required. We encourage you to go above the minimum requirements in the interest of transparency.

## **ATTRIBUTION STATEMENT CONTENT**

If a registered candidate’s committee is responsible for the published material, the attribution statement shall say “paid for by [name of committee].” If a candidate does not have a registered committee, the candidate shall disclose the name and address of the person responsible for the published material (including the candidate).

## **OPTION TO FILE A DR-SFA**

The Board allows a candidate that is below the \$1,000 threshold (has not registered a DR-1) to register a committee name for attribution purposes by filing a DR-SFA. The DR-SFA allows a candidate to “claim” a committee name and refer to the committee name, rather than their name and address, in attribution statements.

## **ATTRIBUTION ON SOCIAL MEDIA**

Social media accounts must include attribution statements on the home page, but attribution is not necessary on individual posts. Social media ads and paid posts are considered advertising and are subject to the attribution requirement.

## **WHEN IN DOUBT, USE ATTRIBUTION.**

It is better to have it and not need it than to need it and not have it.





# PROHIBITION ON USE OF PUBLIC RESOURCES

IOWA CODE SECTION 68A.505



## BAN ON PUBLIC RESOURCES FOR POLITICAL PURPOSES

Iowa Code section 68A.505 prohibits the state and governing bodies of counties, cities, and other political subdivisions “expend[ing] or permit[ting] the expenditure of public moneys for political purposes.”

The section explicitly states, however, that public employees do retain their right to free speech: “This section shall not be construed to limit the freedom of speech of officials or employees of the state or of officials or employees of a governing body of a county, city, or other political subdivision of the state.” The limitation, rather, is on public resources being used to express a political opinion.

For example, incumbent candidates for the General Assembly may not use printing offered to legislators at the Capitol to produce communications that expressly advocate for themselves for re-election.

Candidates for re-election, however, can use their title while campaigning. For instance, a representative may use their title while door knocking. Board Advisory Opinions and IAC rules clarify that a title comes at no cost to the public entity.



# BEST PRACTICES & TIPS

---

1

## **CHECK THE EMAIL YOU REGISTERED WITH THE BOARD REGULARLY**

The contact information provided with the candidate's committee is the primary way for your auditor and/or the Board to get ahold of you.

---

2

## **KEEP YOUR RECORDS**

Committee treasurers are required to preserve records for a period of 5 years. If the committee is dissolved, the period of preservation is 3 years. We may require records to complete our audit.

---

3

## **BE AWARE OF YOUR REPORTING REQUIREMENTS**

By law, all reports are due by 4:30 p.m. on the due date. Please note that a committee is required to file a report until the committee is properly dissolved, even if no financial activity occurred during the reporting period. Additionally, reports that are due on holidays or weekends are due the next day the Board is open. The Board's website will contain information on upcoming deadlines.

---

4

## **REPORTING SUSPICIOUS ACTIVITIES**

If you or someone you know becomes aware of questionable campaign activities, please contact our office. We rely on reports from Iowans across the state to identify issues and hold people accountable. The formal complaint form is available on our website 24/7.

---

5

## **CONTACT THE BOARD'S OFFICE**

We are here to assist you! Contact us if you have a question or are unsure about what the law requires. Receiving guidance from our staff is the best way to protect yourself against any potential violations of the campaign laws and civil or criminal liability.





# CONTACT US

---

The preceding information is provided as a summary and is not inclusive of all campaign laws you may be subject to. If you have a question about a campaign issue or are unsure what the law says, please contact us.

We are here to provide guidance and support to you and your campaign as you run for office. We strongly encourage you to review the preceding information in addition to the materials found on the Board's website at [ethics.iowa.gov](https://ethics.iowa.gov)

## **ZACH GOODRICH**

EXECUTIVE DIRECTOR & LEGAL COUNSEL  
zachary.goodrich@iowa.gov  
515-423-5006

## **TIM ANNEE**

COUNTY & LOCAL CAMPAIGN AUDITOR  
tim.annee@iowa.gov  
515-281-4104

## **TAYLOR MCDONALD**

ASSISTANT LEGAL COUNSEL  
taylor.mcdonald@iowa.gov  
515-423-4112

## **VANESSA SAYASANE**

LEGISLATIVE AUDITOR  
vanessa.sayasane2@iowa.gov  
515-423-4107

## **NANCY WOOD**

EXECUTIVE SECRETARY  
nancy.wood@iowa.gov  
515-423-5905

## **MARIE SPILMAN**

STATEWIDE & LEGISLATIVE AUDITOR  
marie.spilman@iowa.gov  
515-281-4106

## **JASON HACKER**

PAC & CENTRAL COMMITTEE AUDITOR  
jason.hacker@iowa.gov  
515-281-4411

FOR GENERAL INQUIRIES  
[ethicsboard@iowa.gov](mailto:ethicsboard@iowa.gov)

