

How to Calculate Your Lobbying Limit Under 501(h)

Ever wonder how much direct and grassroots lobbying your organization can do under Section 501(h)? Our friends at Harmon, Curran, Spielberg + Eisenberg LLP developed this Excel spreadsheet that helps you calculate your lobbying limit. Simply plug in your organization’s annual expenditures to the first column, and this spreadsheet will calculate your organization’s overall lobbying limit as well as your grassroots lobbying limit. Remember that your grassroots lobbying limit is included within the overall limit — the organization’s grassroots lobbying expenditures may not exceed one quarter of the organization’s overall lobbying limit.

See our [Online Lobbying Calculator](#)

The spreadsheet calculator is based on the following IRS formula for determining a public charity’s lobbying limits.

ANNUAL EXPENDITURES	OVERALL LOBBYING LIMIT
\$500,000 or less	20%
\$500,000 to \$1 million	\$100,000 + 15% of expenditures over \$500,000
\$1 million to \$1.5 million	\$175,000 + 10% of expenditures over \$1 million
\$1.5 million to \$17 million	\$225,000 + 5% of expenditures over \$1.5 million
Over \$17 million	\$1 million