

# WORKING WITH GOVERNMENT OFFICIALS

## RULES FOR PRIVATE FOUNDATIONS

### Who Is a Government Official Under the IRS Tax Rules?

An individual will be treated as a government official under the IRS tax rules if he or she holds one of the following offices or positions in government in the United States:

- An elected official in the federal government (*e.g.*, Members of Congress, President, Vice President)
- A presidentially-appointed official in the federal government (*e.g.*, Cabinet members and other Administration political appointees, U.S. District Court judges, certain military officers)
- A federal employee with a position listed in Schedule C of Rule VI of the Civil Service Rules (*i.e.*, positions of a confidential or policy-determining character that are exempt from competitive hiring, as determined by the Office of Personnel Management)
- A federal employee for which the compensation is at a rate at or above the lowest rate of base pay for the Senior Executive Service (*i.e.*, \$148,700 effective through calendar year 2015)
- A congressional employee with annual gross compensation of \$15,000 or more
- A state or local government official who is elected or appointed, independently performs policymaking functions, and receives annual compensation of \$20,000 or more
- A personal or executive assistant or secretary to any of the foregoing officials; or
- A member of the Internal Revenue Oversight Board

The IRS tax rules **do not** apply to:

- “Special government employees”. Special government employees include temporary employees who work for the government for fewer than 130 days per year (*e.g.*, most Presidential Advisory Committee members, part-time U.S. commissioners or magistrates, part-time local representatives of a Member of Congress)
- Employees of a foreign government