



Monthly Leadership Roundtable: General Counsel Issues

June 25, 2026



General Counsel Issues – Agenda

- 2026 Biennial Membership Voting Cycle
- Access to Installations
- 501(c) Comparisons
- Charity Merger

2026 Biennial Membership Voting Cycle

2026 Biennial Membership Voting Cycle

- Process Particulars

- All voting is electronic – portal open 1 – 31 August
- Will send individual URL ballot links to email of record (Member ID) – no cumbersome log in
- Membership roll cutoff is July 15th
- One vote per member
- Anonymous
- Results gathered and reported by third-party vendor: Survey & Ballot Systems

- How You Can Help

- Educate Members: 8 new Board members, 5 Resolutions, and 1 Bylaw change
- Encourage Turn Out
 - Provides organizational voice and legitimacy
 - Fosters member engagement and activity
 - Opportunity to reach new audiences/members

Bylaw Change – Service Representation

- Current Bylaws – no fewer than -
 - 20% Army, Navy, Air Force
 - 8% Marine Corps
 - 5% Coast Guard
 - 1% NOAA and USPHS
 - All calculations rounded up
 - + Space Force needs representation
- 24-person Board - Required
 - Army 5 (4.8)
 - Navy 5 (4.8)
 - Air Force 5 (4.8)
 - Marine Corps 2 (1.92)
 - Coast Guard 2 (1.2)
 - NOAA 1 (0.24)
 - USPHS 1 (0.24)
 - Space Force 1 (0.24)
- 24-person Board – Policy/Desired
 - Surviving Spouse 1
 - 13% of membership
 - Much of our family-based advocacy focus
 - Very powerful story
 - Currently 2 and both are graduating
 - Active Duty 1
 - 30% of membership
 - Currently none
 - None in Board Class of 2032
 - Geographic Representation 6/9
 - West, Central, East = equal # of members
 - Max/Min per region
 - 75% of applicants from East
 - Current policy = 50% of board from 25% app
 - Corporate Board Skills Needed 6+

MOAA lacks the flexibility it will need to operate an efficient and effective board in the corporate environment



Proposed Bylaw Amendment

- Not more than 1/3 from any one service
- Not fewer than:
 - Army, Navy, Air Force 2 (2-8)
 - Remaining 5 Services 1 (1-8)
- 24-person Board – Min Distribution
 - Army 2
 - Navy 2
 - Air Force 2
 - Marine Corps 1
 - Coast Guard 1
 - NOAA 1
 - USPHS 1
 - Space Force 1
 - Total 11
- The board size is *shrinking by 1/3*: 36 to 24
- Corresponding *shrinking of available committee members*
- Selecting the *best qualified* candidates with the *backgrounds* and *skill sets* needed at the time they are needed is imperative
- Provides *flexibility* to get the *best qualified* board members rather than filling a square
- *Ability to have representation* for:
 - Surviving Spouses
 - Active-Duty Members
 - Regions
 - Skills
- Selection process *fair and equitable*
- Maintains *Service equities*

Access to Installations

Access to Installations

- Questions:
 - *Why* do you want access?
 - *What* are you going to do on base?
- Governing Regulations
 - DoDI 1000.15, *NFEs Authorized to Operate on Installations* (2008)
 - If “authorized” (see list)
 - Allowed under JER (1993 version then in effect)
 - Policy – to prevent official sanction, endorsement, and support of NFEs
 - DoDD 1000.26E, *NFEs Authorized to Operate on Installations* (2007) (Ch 2, 2022)
 - Comply with JER (2022 version then in effect)
 - Still no **official** sanction, endorsement, or support
 - CC may provide logistical support for on-base NFE events, including **fundraisers**
 - DoD support should be **uniform**. Recognizes **support** of Service members and families is important to their **welfare**

Access to Installations

- Joint Ethics Regulation (1993)
 - “DoD Components shall not officially support, and DoD employees shall not officially endorse or officially participate in, membership drives or fundraising for any non-federal entity....”
 - This is what was referenced by DoDI 1000.15
- Joint Ethics Regulation (2024)
 - Does not contain this restrictive language – distributes throughout JER
 - Gives broad discretion to Installation Commanders
 - Mission – Official Activities – Focus
 - Protect troops from constant solicitation
 - Combined Federal Campaign and Service Relief Societies
 - Must treat uniformly and not officially sanction, endorse, or support
- Each Service has its own implementing regulations

Access to Installations

- Standards of Ethical Conduct (*rev. 2024 – government wide*)
 - Shall not use official position to endorse or provide private gain for any enterprise, including nonprofits
 - Shall only use Govt property for authorized purpose (law/reg)
 - Shall act impartially and not give preferential treatment to any private organization or individual

Access to Installations

- Questions: back to the beginning
 - *Why* do you want access?
 - *What* are you going to do on base?
- Fundraising and Membership Drives
 - No longer expressly prohibited, but
 - Unlikely to be approved because of appearance and uniformity
- Other Purpose?
 - What is the value proposition – why should the Installation Commander approve?
 - What makes your Chapter different than a similarly situated NFE who requests access?
 - Best Bet is to welcome, inform, and recruit new commanders throughout the installation
 - You will need to prepare a package – ask the servicing JA office – need their approval
 - Not a time to push the envelope – Chapter and National reputation on the line – ask for permission, not forgiveness
 - You may not speak for MOAA National – make your separate status clear

Appendix A to Part 212—Non-Federal Entities Having Statutory Authorization for Particular Support

Certain banks and credit unions	Chapter 1770 of title 12, United States Code (U.S.C.).	American National Red Cross	Section 2552 of title 10 U.S.C.	United Seamen's Service Organization	Section 2604 of title 10 U.S.C.	United Seamen's Service Organization	Section 2604 of title 10 U.S.C.
	Title 32, Code of Federal Regulations (CFR), part 230.		Section 2602 of title 10 U.S.C.		Title 32, CFR, part 213.	Armed Services Young Men's Christian Association	Section 2012 of title 10 U.S.C.
United Service Organization	Section 220101 of title 36, U.S.C.		Secretary of The Army Memorandum. "Support to the Red Cross During Times of Conflict".	Scouting: Cooperation and Assistance in Foreign Areas	Section 2606 of title 10 U.S.C.		Section 2648 of title 10 U.S.C.
	Title 32, CFR, part 213.		Title 32, CFR, part 213.		DoD Instruction 1015.9.		Section 508 of title 32, U.S.C.
	Memorandum of Understanding (MOU) between DoD and the United Service Organization.		MOU between the Department of Justice and American Red Cross.	Civil Air Patrol	Section 9441 of title 10 U.S.C.		MOU between DoD and the Armed Services YMCA.
Labor organizations	Title 5, U.S.C., Chapter 71.	Boy Scouts Jamborees	Section 2554 of title 10 U.S.C.		Section 9442 of title 10 U.S.C.	Support for Youth Organizations	Section 1058 of Public Law 109-163 (Note to Section 301 of title 5 U.S.C.).
	DoD 1400.25-M, subchapter 711.	Girl Scouts International Events (Transportation)	Section 2555 of title 10 U.S.C.		Section 40301 of title 36 U.S.C.		Section 8126 of Public Law 109-148 (Note to Section 101 of title 10 U.S.C. and Section 301 of title 5 U.S.C.).

Appendix A to Part 212—Non-Federal Entities Having Statutory Authorization for Particular Support (Continued)

	DoD 1400.25-M, subchapter 711.	Girl Scouts International Events (Transportation)	Section 2555 of title 10 U.S.C.		Section 40301 of title 36 U.S.C.		Section 8126 of Public Law 109-148 (Note to Section 101 of title 10 U.S.C. and Section 301 of title 5 U.S.C.).
Combined Federal Campaign	Executive Order 12353 .		DoD Instruction 1015.9.	Assistance for certain youth and charitable organizations	Section 508 of title 32 U.S.C.	Fire Protection Agreements	Section 1856 of title 42 U.S.C. et seq.
	Title 5, CFR, part 950.	Shelter for Homeless	Section 2556 of title 10 U.S.C.		DoD Directive 1100.20.	National Veterans' Organizations (Beds and Barracks)	Section 2551 of title 10 U.S.C.
	DoD Instruction 5035.1.	National Military Associations; Assistance at	Section 2558 of title 10 U.S.C.	Presidential Inaugural Ceremonies	Section 2553 of title 10 U.S.C.	American Registry of Pathology	Section 177 of title 10 U.S.C.
	DoD Instruction 5035.5.	National Conventions	DoD Directive 5410.18.	Specified Sporting Events (Olympics)	Section 2564 of title 10 U.S.C.	Henry M. Jackson Foundation for the Advancement of Military Medicine	Section 178 of title 10 U.S.C.
			DoD Instruction 5410.19.		DoD Directive 2000.15.		

501(c) Comparisons

501(c) Comparison

Category	501(c)(3)	501(c)(4)	501(c)(6)	501(c)(19)
Purpose	Charitable, religious, educational, scientific	Social welfare – community benefit	Promote interests of business or profession	Veterans orgs; support veterans & families
Membership Requirements	Optional	None required	Functionally required	Required: ≥75% veterans; ≥97.5% qualifying group
Lobbying	Limited to “insubstantial”	Unlimited	Unlimited	Unlimited
Political Campaign Activity	Prohibited	Permitted if not primary purpose, but impractical	Permitted if not primary purpose, but impractical	Permitted if not primary purpose, but impractical
Insurance to Members	No	No	Yes – but not primary purpose	Yes
Donations Deductible	Yes	No – unless strictly for public purpose	No – limited exceptions	No – unless to a qualified veteran organization
Dues Deductibility	Yes - portion > FMV received	No – but may be a business expense	No – but may be a business expense	No – unless to a qualified veteran organization, then > FMV received

Non-profit does not mean tax-exempt



MOAA Charities Merger

History

- MOAA Scholarship Fund Creation

- 1948 Scholarship Fund as program w/in TROA
- 1983 Designated Scholarship Program created w/in TROA
- 1993 TROA incorporated the Scholarship Fund (SF) as a separate Virginia non-profit 501(c)(3)
- 1997 SF created Planned Giving Program
- 2000 SF engaged State Street Investment Management
- 2002 SF created American Patriot Scholarship Program
- 2003 Name changed to MOAA Scholarship Fund

- MOAA Scholarship Fund Purpose

- To provide scholarships and loans to eligible dependents to attend accredited educational institutions
- Charitable and educational activity in fulfillment of the foregoing
- Engage in all lawful activities incidental to the foregoing

History

- Donations
 - All to SF with donor intent
 - Donations to 501(c)(19) not tax deductible*
- Result
 - Lots of resources and growing
 - No way to help in other ways
- The MOAA Foundation (TMF)
 - 2003 MOAA Education Foundation – financial literacy, benefits education, trans
 - 2014 MOAA Charitable Foundation – quality of life
 - 2015 MOAA Military Family Initiative (MMFI) - family related matters
 - 2018 MMFI changed to TMF - crisis relief
- Funding Constraint

State of Affairs

- Two separate 501(c)(3) charities
 - Scholarship Fund
 - Foundation
- Two of everything + MOAA National
 - Administrative overhead
 - Boards of Directors
 - Trademarks & logos
 - Outreach, marketing & engagement
 - Donor confusion & uncertainty
- Purpose-driven & funding limitations remained



Merger

- MOAA Charities: One charity to rule them all – 501(c)(3) **purposes**
 - Charitable
 - Educational
 - Scientific
- Broadly stated purposes cover today ***and tomorrow***
 - Scholarships, loans & other financial assistance
 - Charitable activities and advance education
 - Conduct research and analyses
 - Educational, employment & career training
 - Transition assistance and crisis relief
 - VA representation
 - Financial literacy ... and many more
 - To engage in any other charitable and educational activities under 501(c)(3) for the benefit of the uniformed service community
- Articles of Incorporation = Authorization



Merger

- Process
 - One EIN survives, the other EIN dissolves
 - Surviving EIN files
 - Articles of Merger
 - Agreement and Plan of Merger
 - Amended and Restated Articles of Incorporation
 - Amended and Restated Bylaws
 - Name change
- Doing Business As (DBA)
 - The MOAA Scholarship Fund (program w/in)
 - The MOAA Foundation (program w/in)
- Donations no longer purpose limited, but donor may choose
- All prior restrictions maintained and honored

Questions and Discussion

