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FAD / FUNDING AND DISCLOSURE REFORM

Election Funding Guideline

AEC Australian Electoral Commission

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Purpose

The *Election Funding Guideline* (the guideline) provides clear and consistent direction to eligible individuals and entities on the requirements relating to election funding under Division 3 of Part XX of the *Commonwealth Electoral Act 1918* (Electoral Act).

It aims to outline how election funding is distributed in accordance with the Electoral Act by outlining entitlement and eligibility, and processes for accessing funding. It will also provide the process by which election funding can be recovered by the Australian Electoral Commission (AEC).

The intended audience of this guideline is:

- eligible registered political parties
- eligible candidates
- eligible Senate groups, and
- staff employed by registered political parties, candidates, and Senate groups responsible for managing, allocating, and reporting on election funding and electoral expenditure.

Important information

The guideline uses text boxes to highlight important information. Each text box is prefaced with a symbol. For example:

WARNING. A warning symbol indicates information about a legal obligation under the Electoral Act.

USEFUL TIP. An information symbol indicates a useful tip

DUE DATE. A clock symbol indicates a due date.

Legislation

Legislative provisions referenced in the guideline are from the Electoral Act as amended by the *Electoral Legislation Amendment (Electoral Reform) Act 2025.*

These guidelines are for the funding and disclosure scheme that commences on 1 January 2027. For information on the current scheme see the Financial Disclosure page.

Commonwealth Electoral Act 1918

Part XX	
Division 3	Election funding
Division 5C	Compliance and enforcement powers
Division 6	Miscellaneous
Section 321	Indexation

Disclaimer

The information in this publication is intended to provide general guidance only. It does not constitute legal, financial, or other professional advice. Persons and entities should seek their own professional advice to find out how the Electoral Act applies to their particular circumstances. The AEC has made every reasonable effort to provide current and accurate information, but it does not make any guarantees regarding the accuracy, currency, or completeness of that information. Parties who wish to re-publish or otherwise use the information in this publication must check this information for currency and accuracy prior to publication.

Please refer to www.aec.gov.au to access the AEC's current publications.

Introduction

After each federal election or by-election, the AEC distributes election funding to eligible registered political parties, candidates, and Senate groups to reimburse them for electoral expenditure. Payment of election funding is provided for by Division 3 of Part XX of the Electoral Act. The regulations may provide for an amount of advance election funding to be payable to eligible claimants to receive a portion of their funding prior to a future election.

At the time of publication, the regulations in relation to advance election funding are not in force. This guideline will be updated once this occurs.

Claims for election funding above the automatic payment (indexed to the Consumer Price Index (CPI)) require demonstrated electoral expenditure.

Roles and responsibilities

Registered political parties and independent members

- **Compliance with funding conditions**: ensure that election funding is used exclusively for permitted electoral expenditure, in accordance with the Electoral Act.
- **Record-keeping and reporting**: maintain accurate records of all transactions, and provide required statements and returns within specified timeframes, in accordance with the Electoral Act.
- **Notification obligations**: notify the AEC promptly of any changes that may affect eligibility or entitlement under the Electoral Act, such as deregistration or changes in account details.

Staff of registered political parties and independent members

- **Financial management**: manage and allocate funds in line with the guideline and the Electoral Act.
- **Procedural compliance**: follow all steps set out in the guideline and related procedures, and the Electoral Act, including maintaining supporting documentation.

Election funding

Eligibility and entitlement

In summary, candidates who receive at least four per cent of the total number of formal first preference votes in an election are eligible to receive election funding.

The value of the election funding entitlement is calculated by multiplying:

- the total number of formal first preference votes received, by
- the current election funding rate.

For entitlements greater than the automatic payment (indexed to the CPI) (see 'Automatic payment' below), the amount of election funding payable is whichever is the lesser of:

- the calculated election funding entitlement, or
- the amount of demonstrated electoral expenditure.

In this guideline, the term 'election' means the election of:

- members of the House of Representatives in either a federal election or a by-election; and
- Senators for a state or territory.

Registered political parties

A registered political party is entitled to election funding when candidates it has endorsed receive at least four per cent of the formal first preference votes in an election. Where the endorsed candidates are part of a Senate group, the four per cent threshold applies in relation to above and below the line votes cast for all the candidates in the group, whether or not it is a joint Senate group.

Federal parties

Federal parties have a federal branch and two or more state branches that are registered political parties. Registered state branches of a federal party must endorse candidates in order to be eligible to receive election funding.

State branches that are not registered political parties are not eligible to receive election funding.

If a candidate resigns or is dis-endorsed by a registered political party following the close of nominations, election funding in relation to that candidate is payable to the registered political party who endorsed the candidate as at the close of nominations.

Unendorsed candidates

An unendorsed candidate, who is not a member of a Senate group, is eligible for election funding when they receive at least four per cent of the formal first preference votes cast in the election.

Unendorsed Senate groups

Election funding is payable to an unendorsed Senate group where:

- none of the group's members have been endorsed by a registered political party; and
- the group receives at least four per cent of the formal first preference votes cast in the Senate election.

Unendorsed Senate groups are ineligible for advance election funding.

Automatic payment

The AEC will pay the automatic payment (indexed to the CPI) to the agent of each eligible political party, candidate, or Senate group, as soon as practicable after 20 days after the polling day for an election.

This guideline refers to the automatic payment currently set at $12,791 for the period 1 January 2026 to 30 June 2026.

As this is an indexed amount, see the current automatic payment amount.

In this guideline, the word 'day' or 'days' reference calendar days.

Payment arrangements

The automatic payment will be paid to the agent of the registered political party, unendorsed candidate or unendorsed Senate group.

Federal parties

There are specific arrangements for federal parties. The federal party agent will receive the automatic payment unless the agent advises the AEC of their agreement that the state branch should receive the amount. The agent of the federal party must advise the AEC in writing of any such agreement prior to the time of the automatic payment, otherwise it will be paid to the agent of the federal party.

Example 1

Party A has a Western Australian branch, a Queensland branch, a Victorian branch, and a federal secretariat. All four branches are registered political parties, meaning Party A is a federal party. However, in practice, only the three state branches endorse candidates while the federal secretariat plays a coordinating role. The federal secretariat sends an email to the AEC consenting to the Victorian branch receiving the automatic payment. Assuming each state branch is entitled to election funding as a result of the election, as soon as practicable after 20 days after polling day, the AEC pays the agent of the federal secretariat $25,582 and the Victorian branch $12,791.

Example 2

Party B has a New South Wales branch, a Queensland branch, a Victorian branch, and a federal secretariat. All four branches are registered political parties, meaning Party B is a federal party. However, in practice, only the federal secretariat endorses candidates while the three state branches play a coordinating role. Assuming the party is entitled to election funding as a result of the election, as soon as practicable after 20 days after polling day, the AEC pays the agent of the federal secretariat $12,791.

Jointly endorsed groups

'Jointly endorsed groups' means candidates in a Senate election who have been endorsed by different registered political parties and who wish to have their names grouped in the Senate ballot papers.

Where an election funding amount is payable to more than one person, payment must be split as a percentage payable to each person. Funding for a joint ticket is divisible and the total funding can only be claimed once.

Registered political parties with members in a Senate group must agree on how the election funding amount is apportioned. A written agreement signed by the agents of the relevant parties detailing how the entitlement is to be paid must be provided to the AEC (email to: fad@aec.gov.au) before the 20th day after polling day. In the absence of such an agreement, the Electoral Commissioner will decide the apportionment.

Registered political parties with members in a Senate group must provide a written agreement signed by the agents of the relevant parties detailing how the entitlement is to be paid to the AEC before the 20th day after polling day.

Federal accounts

Payment to be made into a federal account

Entities are responsible for nominating the federal account into which election funding over the automatic payment will be paid.

For detailed rules on establishing, operating, and reporting on these accounts, refer to the **Federal Accounts Guideline**.

Claims for payment greater than the automatic payment

In order to receive election funding of greater than the automatic payment, a claim setting out electoral expenditure incurred must be lodged with the AEC. An election funding claim must relate to all elections held on the same day.

It is important to keep in mind that payments of election funding are limited to the lesser of:

- the calculated election funding entitlement, or
- the amount of demonstrated electoral expenditure.

For example, if a registered political party's calculated election funding entitlement is $15,000, but the party has demonstrated electoral expenditure of $20,000, the maximum the party will receive is $15,000.

Electoral expenditure

Electoral expenditure is incurred for the dominant purpose of creating or communicating electoral matter. Where expenditure is incurred to create or communicate electoral matter, in addition to other reasons, the dominant purpose of the expenditure must be considered. Readers should refer to sections 287AB and 4AA of the Electoral Act for further details on what is considered electoral expenditure.

Expenses that may be associated with electoral expenditure in relation to an election may include, but are not limited to:

- **Advertising and promotional material**: costs for TV, radio, print, and digital advertisements intended to influence voting behaviour.
- **Social media campaigns**: paid content or boosted posts on platforms like Facebook, Instagram, or X (Twitter) promoting or opposing candidates or parties.
- **Direct mail and leaflets**: printing and distributing brochures, flyers, or letters to electors.
- **Market research and polling**: surveys or focus groups conducted to shape electoral messaging.
- **Website and digital content**: development and hosting of websites or online platforms used for electoral communication.
- **Campaign staff and office accommodation**: employing campaign staff and providing office accommodation for campaign staff or candidates.
- **Campaign travel and accommodation**: travel and accommodation for candidates and campaign staff engaged in an election campaign.

See 'What cannot be claimed?' below for an outline of expenditure that cannot be claimed as electoral expenditure, including administrative expenditure.

Electoral expenditure is **incurred** when a definitive liability to make a payment accrues.

In a general sense, this is when the relevant goods or services are supplied or provided to the relevant entity, regardless of when they are invoiced or paid.

For example, the cost of a television advertisement is incurred when it is first provided and the cost of producing and distributing campaign materials like flyers is incurred when those materials are first provided.

Example 1

A candidate pays for targeted social media advertisements on platforms such as Facebook and Instagram to promote its policies and candidates. These ads are designed to reach specific voter demographics ahead of the election. As the expenditure is for communicating electoral matter, the costs of these advertisements are electoral expenditure.

Example 2

A registered political party hires Andrew as a full-time campaign manager. The party is working towards improving its result at the next federal election. The cost of Andrew's employment is an integral part of the overheads associated with supporting the election of its candidates. As the costs of the registered political party in relation to the next election are electoral expenditure, the costs of Andrew's employment are electoral expenditure.

Example 3

A registered political party prepares a television advertisement and tests it with a focus group. The advertisement tests poorly with the focus group and is never shown. As the advertisement was prepared by a political party and was intended to be shown to the public it is likely to be electoral matter. The dominant purpose of creating the advertisement was to influence voting at an election, so any expenses associated with creating the advertisement are in relation to the election and are electoral expenditure, even though the advertisement was never shown.

Example 4

A candidate commissions a polling company to conduct research on voter attitudes toward key policy issues in the lead up to an election. The results are used to shape the candidate's messaging for the election campaign. Because the polling is undertaken for the dominant purpose of influencing voting behaviour, the cost of the research is electoral expenditure.

What cannot be claimed?

Where a registered political party, a state branch of a registered political party, a candidate or a member of a Senate group has incurred expenditure unrelated to an election, the expenditure cannot be claimed. For instance, expenses associated with a political party's financing structure, such as investment costs are not considered electoral expenditure.

Example

A registered political party invites its members to a book club night, including dinner, to discuss recent political biographies. As the dinner is a 'social club' activity of the party and unrelated to an election, the cost of the dinner is not electoral expenditure.

Administrative expenditure cannot be claimed

Eligible entities cannot claim election funding for administrative expenditure. For example, costs associated with general administration, or ongoing operational activities fall outside the scope of eligible electoral expenditure. Readers should refer to section 287AAA of the Electoral Act for further guidance on what administrative expenditure is.

Note, such costs are relevant for eligible entities' entitlement to administrative assistance funding. See the **Administrative Assistance Funding Guideline** for further information.

Apportionment

Expenditure by an entity may be apportioned to the extent that it is 'electoral expenditure'.

Example

William, an independent candidate, hires a full-time assistant. The assistant spends two-thirds of their working time organizing William's federal electoral campaign and one-third on tasks unrelated to an election.

Accordingly, two-thirds of William's expenditure on the assistant's remuneration is electoral expenditure.

To meet the requirement that all electoral expenses are paid from a federal account under s 292FA(1) of the Electoral Act, William transfers enough money from his federal account to cover the part of his assistant's wage related to campaign work into a payroll account. The combined funds are then used for payment. Since the money was withdrawn from the federal account for a federal purpose, this meets the definition of a federal account under s 287(1) (see 'Federal accounts' for further information).

Parliamentary work expenses cannot be claimed

Electoral expenditure does not include amounts paid or reimbursed by the Commonwealth under the Parliamentary Business Resources (PBR) framework.

Under the PBR framework, the Commonwealth covers certain work expenses of ministers, senators and members of the House of Representatives. Ministers have access to these work expenses by virtue of appointment as ministers. Senators and members of the House of Representatives have access to these work expenses by virtue of being elected or filling a Senate casual vacancy.

Such expenses include, but are not limited to:

- office accommodation, office resources and office expenses, such as postage costs
- work vehicles
- insurance for members and senators, and
- legal assistance to ministers and parliamentary secretaries.

Goods and Services Tax (GST)

If electoral expenditure has been incurred by an entity with an Australian Business Number (ABN) who is also registered for GST, the GST component of purchases cannot be claimed as electoral expenditure if the GST component can be claimed as an input tax credit.

As such, when preparing claims, the value of expenditure incurred by GST registered entities should be GST exclusive.

Who must incur the expense?

Payment of an amount of election funding that is more than the automatic payment (as indexed), is capped at the lesser of the amount of actual expenditure incurred by the candidate or the registered political party endorsing the candidate, or the calculated election funding entitlement.

Campaign expenditure paid for by another person/entity

Electoral expenditure paid for by another person or entity should not be included in an election funding claim, as there is no out-of-pocket expenditure for the campaign to be reimbursed.

Example

An eligible candidate incurred a $20,000 expense relating to the advertisement of their campaign during an election. The expense, whilst endorsed for the campaign, was not paid by the candidate, but by an individual or organisation on behalf of the candidate. Payment was made directly to the supplier. As the expense was not paid by the candidate, the expenditure should not be claimed as electoral expenditure in a claim for election funding.

Who can claim?

Registered political party claim

A claim made by the agent of a registered political party must specify, in relation to all elections held on the same day, electoral expenditure for which election funding is sought in relation to:

- the party, or
- a candidate endorsed by the party.

Electoral expenditure incurred by an unregistered state branch can be included in a claim made by the registered political party that endorsed candidates in that state.

For claims made by the agent of a federal party in relation to state branches, the claimed electoral expenditure must have been incurred by:

- the state branch
- a candidate endorsed by the state branch
- a candidate endorsed by the federal party, or
- the federal party.

Where a federal party consents to a registered state branch making claims, then the expenses must have been incurred by that state branch. Internal invoices (goods or services provided within the same expenditure group, for example between federal and state branches) must be supported by actual documentation or a detailed explanation of the services or goods provided.

Unendorsed candidate claim

A claim made by the agent of a candidate in an election who is not endorsed by a registered political party must specify electoral expenditure incurred by the candidate in relation to the election.

Senate group claim

A claim made by the agent of a group in a Senate election must specify electoral expenditure in relation to the election incurred:

- by a registered political party, or parties, for joint Senate groups, or
- by candidates who are members of the group.

Joint Senate group funding is payable through the participating political parties. Different claims must not include the same expenditure, although splitting an incurred cost across parties is possible if this reflects how the cost was incurred.

Example 1

Parties A, B, and C endorse candidates in a joint Senate group. The Senate group receives 10 per cent of formal first preference votes in the election and so is eligible for election funding. Parties A, B, and C agreed the cost of producing and distributing the group's how- to-vote cards would be met by Party A. Party A should include the costs of the how-to-vote cards in their claim. Parties B and C should not include these costs in their claims.

Example 2

Parties D, E, and F endorse candidates in a joint Senate group. The Senate group receives 11 per cent of formal first preference votes in the election so is eligible for election funding. Parties D, E, and F agreed the cost of producing and distributing the group's how-to-vote cards would be split, with Party D paying for 60 per cent, and Parties E and F paying for 20 per cent each. Party D should include 60 per cent of the how-to-vote card costs in their claim, and Parties E and F should each include 20 per cent of the costs in their claims.

Making a claim

Lodging a claim

Twenty days after polling day, the AEC will make a preliminary determination of the value of election funding entitlement for each registered party, candidate or Senate group based on votes counted as at that day. The AEC will provide notification of entitlement values to those eligible, noting that these values may be subject to change as determined by the finalisation of the vote count.

A claim, using the approved form, must be lodged with the AEC:

- no earlier than 20 days after polling day, and
- no later than six months after polling day.

Claims lodged outside of these time periods will not be considered by the AEC and no election funding will be paid.

An agent may make:

- an interim claim
- a final claim, or
- an interim claim followed by a final claim (only one interim and one final claim can be lodged).

The claims process allows the opportunity to lodge an interim claim, which may not include all electoral expenditure, early in the timeframe and a final claim later once total electoral expenditure has been determined.

If an interim or final claim has not yet been determined by the AEC, the agent who made the claim may vary the claim utilising the approved form.

Who can make a claim?

Claims must be made by the agent of the registered political party, the agent of the unendorsed candidate or the agent of the unendorsed group.

There are specific arrangements for federal parties. The agent of the federal party must make the claim, unless they advise the AEC, in writing, of their agreement that the state branch may make the claim.

The AEC must receive written advice from the agent of the federal party that they agree to the state branch receiving the automatic payment amount and for any interim and/or final claims made above this amount.

Determination of a claim

The AEC must decide whether to accept, in whole or in part, a claim for election funding within 20 days of receiving the claim. While considering a claim, the AEC may request further information or evidence to support the claim. To the extent that the AEC accepts the claim, the AEC will pay the claim within this time period.

In deciding whether or not to accept the claim, the AEC will consider whether:

- the claimed expenditure meets the definition of electoral expenditure;
- the claimed expenditure was actually incurred, and
- the electoral expenditure has been specified in a claim made by another agent.

The AEC may request further information or evidence to support the claim during the consideration process.

Payment of election funding

Payment method

Payment of election funding will be made by direct credit or by cheque.

The initial automatic payment will be paid directly to agents. Subsequent election funding will be paid, based on an accepted claim, to the federal accounts of the person/s or entity/entities specified in that claim.

If the AEC pays election funding above the automatic payment amount to a registered political party by cheque, the agent of the party must ensure that the amount of the cheque is credited to a federal account within seven (7) days.

Payment to be made following acceptance of an interim claim

Within 20 days of receiving an interim claim, accepted in whole or in part, the AEC must pay 95 per cent of the amount, calculated as the lesser of:

- the calculated election funding entitlement, or
- the amount of demonstrated electoral expenditure.

The payment will be reduced by any amount that has been paid as an automatic payment.

Where only an interim claim is lodged in the six months after polling day, the interim claim will be deemed to be the final claim and no further payment will be made.

A final claim will need to be lodged within the six-month timeframe to receive any funding above the amount paid by the AEC in response to the interim claim.

Payment to be made following acceptance of a final claim

Within 20 days of receiving a final claim, accepted in whole or in part, the AEC will pay the balance of the funding, with the total being calculated as the lesser of:

- the calculated election funding entitlement, or
- the amount of demonstrated electoral expenditure.

The payment will be reduced by any amount that has been paid as:

- an automatic payment, and
- an interim payment.

Federal accounts

As outlined above, payment made for an interim or final claim must be made into a federal account to ensure compliance with the requirements of the Electoral Act. Recipients must ensure that accounts they nominate to receive such election funding into are federal accounts. See the **Federal Accounts Guideline** for assistance in meeting this obligation.

Overpayment

If the AEC becomes satisfied that there was an overpayment and decides to vary the decision, the excess funds paid may be recovered as a debt to the Commonwealth. If the interim claim is taken to be the final claim, an overpayment would apply to the interim claim as if it were the final claim.

Advance election funding

The regulations which relate to the Electoral Act in this area do not exist at the time of publication for this guideline.

This section will be updated when the relevant regulations are in force.

Refusal and reconsideration

Refusal of an interim claim

If an interim claim is refused in whole or in part, the AEC will notify the agent in writing that the claim has been refused. While there is no opportunity to apply for reconsideration of a determination on an interim claim, the agent can lodge a final claim.

Refusal of an interim claim where no final claim is lodged

If an interim claim is lodged and the interim claim is refused in whole or in part, the refused part of the claim will be deemed to be a refused final claim if no final claim is lodged within the six months after polling day. After this period, the claim will be treated as a final claim and the refusal will trigger the provision of reasons and attract review rights, as if it had been lodged as a final claim.

Refusal of a final claim

If a final claim is refused, in whole or in part, the AEC will notify the agent in writing that the claim has been refused and provide:

- reasons for the refusal, and
- the opportunity for the agent to apply to the Electoral Commission to reconsider the decision.

Application for reconsideration of decision to refuse a final claim

Where a final claim has been refused, the agent may apply to the Electoral Commission for reconsideration of the decision. Only the agent may apply to the Electoral Commission, regardless of whether someone other than the agent was specified in a claim to receive the election funding.

An application for a reconsideration of a decision on a final claim must be in writing and set out the reasons for the application.

An application for reconsideration must be made within 28 days of the agent being notified of the delegate of the Electoral Commission's refusal decision, unless a written extension has been granted by the AEC.

Reconsideration by the Electoral Commission

The Electoral Commission will reconsider the delegate's decision that refused all or part of a final claim for election funding. The Electoral Commission has the power to affirm, vary, or set aside and replace that decision with another decision.

The Electoral Commission is required to give the agent written reasons for its decision on the application. If the Electoral Commission's decision results in any additional payment of election funding, that payment must be made within 20 days of its decision.

Application can be made to the Administrative Review Tribunal to review the Electoral Commission's decision. For these applications, the Tribunal is to have three members, at least one of whom must be a Judge of the Federal Court.

Claims subject to variation post-payment

The AEC may review a claim for election funding made by registered parties, candidates and Senate groups. Upon request by the AEC, the party agent or candidate agent shall assist the AEC in conducting the variation review by giving access to material including, but not limited to:

- accounts, records, documents and papers of the party agent and of the party or candidate, as the case may require, relating directly or indirectly to the expenditure referred to in the claim, and
- information and explanations that the AEC reasonably asks for with respect to the expenditure referred to in the claim.

If, upon a review, the AEC becomes satisfied that there was an overpayment and decides to vary the decision, the excess funds paid may be recovered as a debt to the Commonwealth.

Record keeping

Failure to keep records is subject to a civil penalty of 200 penalty units.

The documentation required to be retained must be clear and legible. Types of documentation may include but are not limited to:

- tax invoices (including all pages and dates), for example, detailed invoices from television or radio stations and newspapers, detailed accounts from advertising agencies, publishers and printers and any other accounts which show expenditure clearly incurred for the election
- internal invoices which provide a detailed explanation of the services or goods provided
- vouchers for hire of equipment should show the type of equipment hired, the dates of the hire period (and if the hire period extends beyond polling day a statement as to the minimum hire period) and whether any portion of the charge made is a refundable deposit
- petty cash vouchers such as cash register slips may be used to support a claim provided that details of the items purchased and the name of the purchaser are clearly noted on the voucher, and
- bank and financial institution statements.

The following documentation will not be accepted:

- purchase orders, or
- order requisitions.

Records in relation to a claim for election funding are required to be kept for five years following the polling day to which the claim relates.

Publication of election funding determinations and refusal notices

The AEC must publish claim determinations, refusals, and reconsiderations on the Transparency Register in accordance with the timeframes specified in the table below. A person may not peruse or obtain a copy of a determination or notice before the determination or notice is published.

Requirement to publish determinations and notices

The AEC must publish:	At this time:
Each determination and variation of determination of claims for election funding.	As soon as reasonably practicable after making the determination.
Each notice of a refusal of a final claim.	As soon as reasonably practicable after giving the notice.
Each notice reconsidering the refusal of a final claim.	As soon as reasonably practicable after giving the notice.