



P.E.O. Pyramid of Giving

In order to further the shared mission of the P.E.O. Sisterhood and to maintain compliance with the U.S. Internal Revenue Service, chapters should consider the P.E.O. Pyramid of Giving. This policy provides a three-tiered pyramid representing the three levels of contributions—International projects, state/provincial/district projects and local chapter interests.

A chapter should consider their giving on three priority levels. The base of the pyramid represents the largest portion of a chapter's giving and this should be support to the International Chapter projects. The middle section of the pyramid represents contributions to state/provincial/district chapter projects. The smallest portion of the pyramid is the tip—the portion of chapter giving that is available for community support—such as honorariums for chapter speakers, minimal gifts to project recipients and local chapter scholarships (whether paid directly from chapter funds or chapter donations made to those held in the P.E.O. Foundation).*

Though the exact amounts or percentages of giving may be different among chapters, the shape of the pyramid should guide chapter decisions and help to focus support on the projects that represent the shared mission of our Sisterhood.

**Please note that local chapter scholarships are permissible but not encouraged by International Chapter. Financial support of local chapter scholarships and community giving shall not exceed support to state/provincial/district projects, which shall not exceed International project support.*

P.E.O. Finances and Service Policy

In keeping with the mission of P.E.O., the focus of chapter funds and fundraising activities shall be International Chapter projects, followed by state/provincial/district projects. In order to protect International Chapter's exemption with the U.S. Internal Revenue Service, chapters must demonstrate the mission of P.E.O. through financial support. Therefore, P.E.O. dollars, offered and earned by members in the name of P.E.O., should be considered primarily for approved P.E.O. projects and/or the P.E.O. Foundation, with minimal chapter funds used for outside philanthropic or local educational activities.

To strengthen P.E.O.'s visible influence in the community, chapters and chapter members are encouraged to offer their talents, skills, time and service for local philanthropic and educational endeavors.