Contributions are not tax deductible as charitable contributions for federal income tax purposes. All contributions are voluntary and you may refuse to contribute without reprisal. The guidelines above are merely suggestions. You may give more or less than the guidelines suggest or nothing at all and NECA will not favor or disadvantage anyone by reason of the amount of your contribution or your decision not to contribute. Federal law requires us to use our best efforts to obtain and report the name, mailing address, occupation and employer for each individual whose contributions aggregate in access of $200 in a calendar year. Individuals may contribute a personal maximum of $5,000 to NECAPAC per calendar year.