

## **Churches and Election Activities: Protect Your Church's 501(c)(3) Tax-Exempt Status**

Churches, like all 501(c)(3) organizations, are strictly prohibited from engaging in campaign intervention or “electioneering” — which means directly or indirectly supporting or opposing candidates for elected office. In practical terms, this means a church is prohibited from expressing its support for or opposition to any candidate through: (i) statements by church leaders speaking on behalf of the church, (ii) messaging in church publications or on the church’s platforms, or (iii) use of church resources, or (iv) providing church dollars to support a candidate. However, there are no restrictions on educating church members about important policy issues affecting the community and providing a forum for discussions, including holding nonpartisan voter registration and get-out-the-vote drives, preparing and distributing nonpartisan voter guides and voting records, and sponsoring candidate forums and debates. This guide is intended to help churches determine where the boundaries are between prohibited and allowable activities in an election year especially.<sup>1</sup>

### **Educate and Empower**

**Education:** During an election year, a church may wish to educate the public about important issues that will be discussed by political candidates. Churches can also help provide information to people to help them participate in the electoral process.

Churches can conduct voter education, so long as it is done in a non-partisan manner. A church cannot tell its constituents that it will help only new Democrat voters register (or exclusively Republican voters either), but it can provide opportunities for non-partisan voter education and provide all interested voters with the ability to exercise their vote. These opportunities include:

1. Helping people register to vote;
2. Helping people participate in an election, by providing them with rides to polling locations, for example;
3. Conduct get-out-the-vote drives;
4. Publishing voter guides; and/or
5. Presenting public forums for candidates.

While conducting any of these activities, church leaders **MUST** be careful to avoid bias when mentioning a specific candidate or political party in written or spoken communications including publicity, posters, placards, registration materials and handouts related to the voter education opportunities. All voter education must be conducted in a nonpartisan manner.

### **Voter Guides**

A church may create voter guides, which provide information about political candidates that are running for office. A voter guide may be published by a church, or even just available on a church’s website. Voter guides that are designed to educate voters with respect to electoral processes, and not to influence the outcome on behalf of any particular candidate or slate or other grouping of candidates, are allowed.

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<sup>1</sup> The rules of this guide are based on statutory and regulatory rules from the Internal Revenue Service (“IRS”), and especially IRS guidance issued in Rev. Rul. 2007-41, 2007-1 C.B. 1421.

Voter guides can refer to a compilation of the voting records of political incumbents, so long as the voter guide does not also contain editorial opinions by the church on those opinions or votes, or imply approval or disapproval of the members presented.

A voter guide can also provide responses to questions posed by the church, so long as the church sends the questionnaire to all candidates for a particular office, publishes all the responses it receives without substantive editing, and avoids comparing those responses to its own positions. The issues covered must be selected by the church solely on the basis of their importance and interest to the electorate as a whole. Neither the questionnaire nor the voter's guide, in content or structure, should evidence a bias or preference with respect to the views of any candidate or group of candidates.

A voter guide should not:

1. Be limited to covering a narrow set of issues that are specific to the church;
2. Present a biased explicit or implied opinion on the candidates or their positions;
3. Be published at the same time with a political advertisement or campaign; or
4. Compare one candidate with another.

### **Candidate Forums**

A church can sponsor or put on a forum where candidates can speak to the general population or the church constituents. However, the church's leader has the responsibility of making sure that:

1. All candidates are treated fairly and impartially;
2. All qualified candidates for a given office are invited to the forum;
3. The questions are prepared and presented by an independent nonpartisan panel;
4. The discussion covers a broad range of issues that the candidates would address if elected to the office sought and are of interest to the public;
5. The candidates are not asked to agree or disagree with positions, agendas, platforms, or statements of the church;
6. Each candidate is given an equal opportunity to speak; and
7. The moderator and the forum's sponsors refrain from commenting on the questions, the answers, or the candidates.

### **Advocacy**

Churches may advocate for issues relevant to their mission, as long as the advocacy communications are not used to distinguish one political candidate from another. This can be explicit or implicit. For example, a church should not put up a billboard about the importance of voting for an education bill when only one governor candidate supports it, especially if the billboard goes up during the preliminary election cycle.

## Host a Candidate

A church may invite candidates to appear and speak at church events and worship services only under certain circumstances. A church who wants to invite candidates to speak at a church event(s) should use the following guidelines:

- Provide an equal opportunity to participate to political candidates seeking the same office.
- Do not indicate any support for or opposition to the candidate, either in the candidate introductions or in communications concerning the candidate's attendance; and
- Do not permit any political fundraising to occur in connection with the appearance.

In providing candidates with an equal opportunity to participate, the church does not have to have all candidates speak at the same event. However, candidates must be invited to events that are expected to be similarly attended. For example, a church that invites one candidate to speak at its well-attended Sunday service but invites the opposing candidate to speak at a sparsely attended mid-week luncheon, will likely have violated the political campaign prohibition, even if the manner of presentation for both speakers is otherwise neutral. If a candidate declines to attend an event, this does not preclude the other candidate(s) from speaking at their respective events – it is only the invitation to participate that matters.

When hosting political candidates at events, churches should follow similar guidelines to those presented above for candidate forums as well. An example of what *not* to do is provided by the IRS in Revenue Ruling 2007-41, Situation 9:

Minister F is the minister of Church O, a section 501(c)(3) organization. The Sunday before the November election, Minister F invites Senate Candidate X to preach to her congregation during worship services. During his remarks, Candidate X states, "I am asking not only for your votes, but for your enthusiasm and dedication, for your willingness to go the extra mile to get a very large turnout on Tuesday." Minister F invites no other candidate to address her congregation during the Senatorial campaign. Because these activities take place during official church services, they are attributed to Church O. By selectively providing church facilities to allow Candidate X to speak in support of his campaign, Church O's actions constitute political campaign intervention.

If the Church or leader did not invite a candidate to an event, or a worship service, and the candidate just arrives/shows up, the church and its leadership should:

1. Maintain a nonpartisan atmosphere at the event.
2. Refrain from mentioning the campaign or the invitee's candidacy (this applies to all representatives of the church as well); and
3. Prevent any campaign activity from occurring during the candidate's appearance at the church or church event.

## **Websites**

CAUTION - Statements posted on a website are treated no differently from statements appearing in print, made in person, or presented on the television.

A church may post voter education information about candidates on the church's official website or social media page, as long as:

1. Any links to any official campaign websites of the candidates include a link to every candidate's official website.
2. The links are presented in an educational context and are for informational purposes only; and,
3. The links are presented in a consistent, unbiased manner.

Churches should be careful to ensure that any posts or links do not link to other websites that advocate for or against a candidate.

## **Advocacy or Endorsements Not Connected to the Church**

Pastors, ministers, and other church officers or leaders may endorse, support, or assist any candidate election or advocate for or against any issues, but the church leader may only do so if they are clearly acting in their capacity as an individual and not as a member of the church. In practice, this means that none of the church's financial resources facilities or personnel may be used in their efforts to support or oppose a candidate.

To be clear, church leaders acting in a private capacity may mention their association or position with their church, for the purpose of identifying themselves, but must disclaim any endorsement of their actions by the church. The IRS has given a permissible example of such an interaction in Revenue Ruling 2007-41, Situation 5:

Minister C is the minister of Church L, a section 501(c)(3) organization and Minister C is well known in the community. Three weeks before the election, he attends a press conference at Candidate V's campaign headquarters and states that Candidate V should be reelected. Minister C does not say he is speaking on behalf of Church L. His endorsement is reported on the front page of the local newspaper, and he is identified in the article as the minister of Church L. Because Minister C did not make the endorsement at an official church function, in an official church publication or otherwise use the church's assets, and did not state that he was speaking as a representative of Church L, his actions do not constitute campaign intervention by Church L.