

★ TEXAS IMPACT

PEOPLE OF FAITH WORKING FOR JUSTICE

POLITICS AND THE PULPIT

A Guide to Rules and Regulations on Political Activity by Religious Organizations



As we prepare for another important election season, we want to ensure that faith communities across Texas have the information they need to conduct election-related activities within the bounds of federal rules and regulations.

The ways in which religious organizations engage in public policy and politics is a function of their status as nonprofits under section 501(c)3 of the Internal Revenue Code. Periodically, the IRS publishes guidelines to help religious organizations understand what they can and cannot do as tax exempt entities—the IRS last distributed such a resource was more than a decade ago. This guide is inspired by that document and has been updated to address scenarios involving contemporary technologies and other present-day concerns.

For more information from the IRS about , visit <https://www.irs.gov/charities-nonprofits/churches-religious-organizations>.

PERMISSIBLE ELECTION-RELATED ACTIVITIES



Congregations and clergy CAN participate in public policy advocacy (lobbying) to a limited degree. This can include supporting or opposing legislation, ballot initiatives, and other governmental actions. However, lobbying activities must be no more than an ‘insubstantial’ part of the total activity of the organization. Non-partisan civic engagement, such as voter registration and education, is not considered lobbying, and is not limited.

CONGREGATIONS CAN...

1 TAKE POSITIONS ON PUBLIC POLICY ISSUES

including ballot initiatives and legislation in which their values are implicated. Activities such as public education campaigns, petitioning, joining coalitions, and meeting with elected officials are acceptable.

2 HOST CANDIDATE FORUMS & DEBATES

as long as ALL candidates meeting pre-set, objective, and non-partisan criteria are invited. The forum must be for the purpose of public education, and the issues and format may not favor a particular candidate or party.

3 PREPARE AND DISTRIBUTE NONPARTISAN VOTER GUIDES AND VOTING RECORDS

4 ORGANIZE NONPARTISAN VOTER REGISTRATION DRIVES AND GET-OUT-THE-VOTE EFFORTS

5 ENCOURAGE MEMBERS TO SERVE AS DEPUTY VOTER REGISTRARS, POLL WORKERS, AND MORE DURING THE ELECTION SEASON

6 SERVE AS AN ELECTION DAY POLLING PLACE

7 ORGANIZE NONPARTISAN EFFORTS TO ASSIST VOTERS WHO MAY FACE CHALLENGES GETTING TO THE POLLS

including providing transportation to polling sites; providing a drop-in babysitting service for parents with young children on Election Day; and/or establishing a phone chain the night before Election Day encouraging congregants to call other members to remind them to vote.

PROHIBITED ELECTION-RELATED ACTIVITIES



As a general rule, congregations and clergy acting in an official capacity **CANNOT** engage in activities on behalf of, or in opposition to, any particular party or candidate for office at any level of government. They must remain nonpartisan; even the perceived appearance of partisanship can result in the revocation of a congregation's 501(c)3 status.

CONGREGATIONS CANNOT...

1 ENDORSE CANDIDATES

For clergy, this extends to messages from the pulpit and congregational communications. When clergy do engage in a political campaign or political discussions, they must act on their own and not as the leader of a congregation.

2 POST SIGNS FAVORING A PARTY OR A CANDIDATE ON THEIR PROPERTY

3 ORGANIZE VOTER REGISTRATION DRIVES OR GET-OUT-THE-VOTE EFFORTS WITH THE EXPRESS PURPOSE OF ELECTING A SPECIFIC CANDIDATE OR PARTY

4 INVITE A CANDIDATE TO SPEAK DURING AN ELECTION SEASON WITHOUT PROVIDING A COMPARABLE OPPORTUNITY TO OTHER CANDIDATES

5 PROVIDE MEMBERSHIP LISTS TO A CANDIDATE, PARTY, OR PAC WITHOUT CHARGE, AT A REDUCED CHARGE, OR ON A SELECTIVE BASIS, EVEN IF THE CANDIDATE IS A MEMBER OF THE CONGREGATION

6 USE THEIR MATERIALS, SPACE, OR RESOURCES TO AID A CANDIDATE'S OR A PARTY'S CAMPAIGN

7 RAISE MONEY FOR OR MAKE IN-KIND CONTRIBUTIONS TO A POLITICAL CANDIDATE, PARTY, OR PAC

ADDITIONAL RESOURCES

Want more information about what your faith community can and can't do when it comes to elections activities?

- The Pew Forum on Religion and Public Life has an in-depth guide that you can access at https://www.pewresearch.org/wp-content/uploads/sites/7/2012/10/PF_politics-and-the-pulpit-2012.pdf.
 - The cited examples in this document were drawn from this resource.
- Bolder Advocacy, a program of the Alliance for Justice, provides resources and tools nonprofits (including religious organizations) and foundations need to navigate complex advocacy rules and regulations. You can access these materials at <https://bolderadvocacy.org/>.

Our Texas Impact team is also ready to support you!

We can help provide clarification about do's and don'ts for your congregation during this election season.



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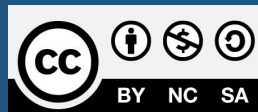


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