

501(c)(3) Compliance for Faith and Spiritual Communities In An Election Season

During election season, faith leaders, communities, and people of faith and conscience might be concerned about engaging in the electoral process because of a faith community or organization's tax-exempt status. While there are important things to consider, there are still plenty of opportunities for faith-rooted and conscience-led communities to put their faith/conscience into action for the wellbeing of their communities and the environment.

Leaders and /religious organizations can legally safeguard the right to vote, educate communities on issues and candidates, and encourage participation in the electoral process without running jeopardizing their 501(c)(3) status.

In accordance with the IRS guidelines, below you'll find a list of activities that are permissible and a list of activities that could risk your communities status.

When in doubt, consult the Internal Revenue Service website for guidelines. To read more about IRS guidelines regarding 501(c)(3) compliance check out their resources [here](#).

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Communities Can

- Host voter-registration and “get out the vote” events.
- Participate in non-partisan voter engagement
- Take a position on an issue, bill, ballot measure(s)
- Educate others and ask them to vote.
- Ask an elected to vote a certain way.
- Request an agency to take action.
- Welcome candidates for public forums if every candidate is invited to participate.
- Serve as a polling site.

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Communities Cannot

- Endorse or oppose any candidate for public office.
- Fundraise for or make financial contributions to any candidate or political party.
- Provide educational material distributed by candidates or political parties. Materials must be unbiased toward all candidates.
- Rent space to any candidate for a reduced cost. If offering space, it must be made available to all candidates equally and at the same rate.
- Publish advertisements sold below market rate or editorials that favor any candidate.