

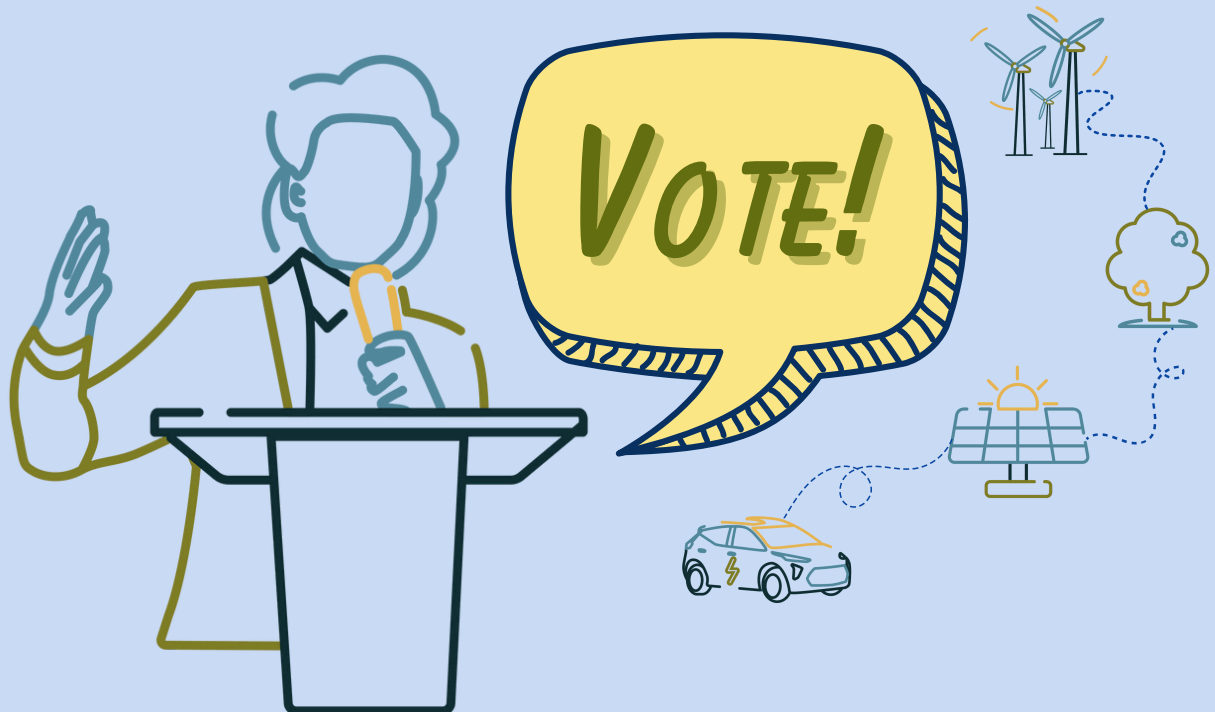


Interfaith Power & Light

Putting Faith Into **Action** for a Safe Climate

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 the country 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 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 rules and regulations on political activity by religious organizations, visit <https://www.irs.gov/charities-non-profits/churches-religious-organizations>.



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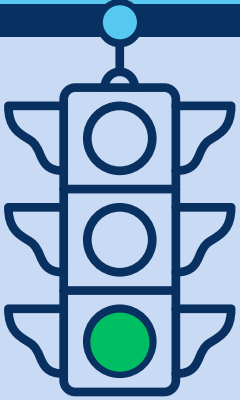
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This resource is part of Interfaith Power & Light's nonpartisan Faith Votes Campaign, which inspires and mobilizes people of faith and conscience to express their faithful values through voting.

FAITH VOTES
A Nonpartisan Campaign of Interfaith Power & Light

PERMISSIBLE ELECTION-RELATED ACTIVITIES



Faith communities 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.

Faith communities 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

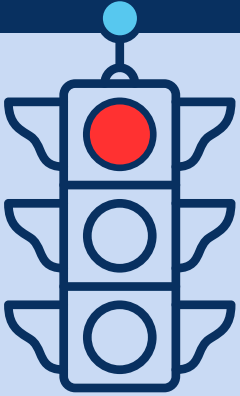
5 ENCOURAGE MEMBERS TO SERVE AS DEPUTY VOTER REGISTRARS, POLL WORKERS, AND MORE DURING THE ELECTION SEASON

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, faith communities 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 faith community's 501(c)3 status.

Faith communities **CANNOT**...

1 ENDORSE CANDIDATES

For clergy, this extends to messages from the pulpit and faith community-based 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 faith community.

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

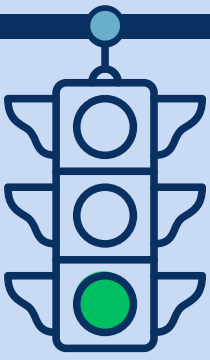
3 ORGANIZE VOTER REGISTRATION DRIVES OR GET-OUT-THE-VOTE EFFORTS WITH THE EXPRESS PURPOSE OF ELECTING A SPECIFIC CANDIDATE OR PARTY

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 FAITH COMMUNITY

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



Here's a more in-depth look at
PERMISSIBLE ELECTION-RELATED ACTIVITIES
along with examples that can help you and your faith community
understand how these activities might play out in the real world.

1 TAKE POSITIONS ON PUBLIC POLICY ISSUES

Religious organizations can take positions on public policy issues. While many issues can be framed as partisan, making statements that address the social and religious implications of policy issues is well within the rights of a religious group, so long as you do not show support for or against any particular party or candidate. Addressing policy issues through the lens of your faith tradition is not just acceptable—it's an effective way to engage your community in the important discussions and actions that take place in our collective society, both within and outside of your house of worship.

2 HOST CANDIDATE FORUMS & DEBATES

For the purpose of educating voters, religious groups may sponsor candidate forums or debates that are fair and unbiased. The religious group shouldn't say what it thinks about the issues being talked about; make judgements about what candidates say; indicate whether it likes or dislikes a candidate, party, or position; or ask candidates to support the group's positions, goals, or platforms. When there are a lot of candidates for an election, it may not be possible to host all of them. In this case, an organization that facilitates a candidate forum should invite the two major party candidates—along with up to four other candidates with at least 15% of the vote in a credible, independent poll—to ensure that it remains impartial and uninvolved in campaigning.

3 PREPARE AND DISTRIBUTE NONPARTISAN VOTER GUIDES AND VOTING RECORDS

Religious groups may educate voters about issues and candidates' positions. Religious groups can print or hand out unbiased voter guides to help people learn where each candidate stands on different issues.

Events and resources that help people understand candidates' positions cannot favor or oppose any candidate or political party. Voter guides should include all candidates for a certain office to make sure they are fair. They should also cover a wide range of issues that voters care about and that candidates for a particular office would have to address.

There shouldn't be any bias in the questions or issues that are asked, and all candidates' answers should be included. There shouldn't be any editorial comments or other signs of approval or disapproval of any candidates or their positions.

For example, a list of how all members of Texas' House of Representatives voted on a wide range of issues that is made public during a campaign would not break the rule against political campaign intervention as long as it didn't include any editorial comments or other signs of approval or disapproval of any member's voting record.

In practice, most faith communities will rely on voter guides prepared by other groups. It's important to research any group you look to for those resources, and make sure they share your commitment to nonpartisanship and transparency.

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

Religious groups can help people sign up to vote and engage in get-out-the vote (GOTV) activities, as long as they don't favor or oppose any candidate, political party, or position. Voter registration and GOTV campaigns shouldn't be run with or for a specific political party, and they shouldn't be aimed exclusively at people who align with a particular party. The easiest way to make sure you're within the boundaries of the IRS regulations is to aim your efforts at your entire faith community, and not to target specific subsets of your membership. It is, however, acceptable for you to target specific geographic areas for nonpartisan reasons, such as low-income, minority, and/or low voter turn-out areas or student populations. Messages about voter registration or GOTV campaigns should: cover a broad range of issues— not just one or two; only ask people to register to vote and/or turn out for an election; list the times and places where people can register and/or vote; provide information about what forms of ID folks should bring to the polls.

EXAMPLE

Faith community X is across the street from a university campus. Faith community X hosts a voter registration drive on the sidewalk in front of their building, which is a high-traffic area for college students. Congregants from faith community X run a booth which includes resources for checking voter registration status, voter registration applications (one of the faith community's volunteers is a VDVR), sample ballots, and information about when and where to vote.

ENCOURAGE MEMBERS TO SERVE AS DEPUTY VOTER

5 REGISTRARS, POLL WORKERS, AND MORE DURING THE ELECTION SEASON

Religious organizations may encourage and recruit congregants to serve as volunteers during an election season. Faith communities can promote opportunities for members to become Volunteer Deputy Voter Registrars, poll workers and election clerks, poll monitors, and more. A faith community's encouragement of this kind of electoral participation by members should be strictly nonpartisan and highlight these roles as opportunities to put faith into practice and ensure that all people have access to free and fair elections.

6 SERVE AS AN ELECTION DAY POLLING PLACE

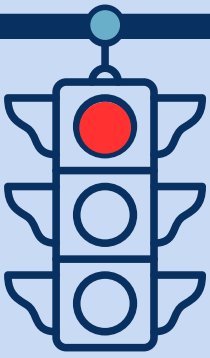
Religious organizations may allow the use of auditoriums and gymnasiums as polling locations on Election Day without violating the rule against political campaigning. Many faith communities already serve as polling places. If your faith community serves as a polling place, specific rules for posting political signage on your property apply, so be aware of those regulations if your organization intends to serve as a polling place.

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

Religious organizations can play an important role in mitigating barriers that congregants and neighbors may face when it comes to casting their votes. Faith communities might drive seniors and other potentially transportation-insecure community members to the polls; provide a drop-in babysitting service for parents with young children on Election Day; or establish a phone chain the night before Election Day through which congregants call other members and remind them to vote.

EXAMPLE

Church P is located in a community where many congregants and neighbors have limited access to personal vehicles and often rely on public transportation. Ahead of early voting, Church P creates a sign-up form where congregants who would like transportation to the polling place nearest to the church can indicate that they want a ride during early voting days or on Election Day. To ensure that these eligible voters in its community can travel to the closest polling place to cast their vote, Church P recruits three volunteers who have large personal vehicles to drive congregants to the polling place each day of early voting. On Election Day, Church P organizes a large "souls to the polls" effort, where more than a dozen volunteers drive congregants to the local polling place.



Here's a more in-depth look at
IMPERMISSIBLE ELECTION-RELATED ACTIVITIES
along with examples that can help you and your faith community
understand how these activities might play out in the real world.

1 ENDORSE CANDIDATES

A religious organization, including its leaders speaking in their official capacities, may not explicitly or implicitly endorse a candidate, potential candidate, political party, third-party movement or candidate draft effort. Religious organizations can't endorse their own members running for any office, either expressly or by implication.

EXAMPLE 1

Minister C is the minister of Church I, a section 501(c)(3) organization. Church I publishes a monthly church newsletter that is distributed to all church members. In each issue, Minister C has a column titled "My Views." The month before the election, Minister C states in the "My Views" column, "It is my personal opinion that Candidate U should be re-elected." For that one issue, Minister C pays from his personal funds the portion of the cost of the newsletter attributable to the "My Views" column. Even though he paid part of the cost of the newsletter, the newsletter is an official publication of the church. Because the endorsement appeared in an official publication of Church I, it constitutes impermissible political campaign intervention by Church I. [Pub. 1828, at 8 (Example 3)]

EXAMPLE 2

Minister D is the minister of Church M, a section 501(c)(3) organization. During regular services of Church M shortly before the election, Minister D preached on a number of issues, including the importance of voting in the upcoming election, and concluded by stating, "It is important that you all do your duty in the election and vote for Candidate W." Since Minister D's remarks indicating support for Candidate W were made during an official church service, they constitute impermissible political campaign intervention by Church M. [Pub. 1828, at 8 (Example 4)]

EXAMPLE 3

Church P, a section 501(c)(3) organization, maintains a website that includes such information as biographies of its ministers, times of services, details of community outreach programs, and activities of members of its faith community. B, a member of Church P, is running for a seat on the town council. Shortly before the election, Church P posts the following message on its website, "Lend your support to B, your fellow parishioner, in Tuesday's election for town council."

Church P has impermissibly intervened in a political campaign on behalf of B. [Rev. Rul. 2007-41, at 1426 (Situation 21)]

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

Religious organizations cannot post signs that favor a particular candidate or party on their property. Some communities may have members, close friends, or family of their members who run for office, and congregants may ask the community to show its support of the party or candidate in some way. No matter your connection to the party or candidate, the organization cannot display signs anywhere on the property that favor a political entity. However, if your community serves as a polling place, candidates and parties are allowed to place their own signs on your property as long as they are within the permissible boundaries of the polling entrance.

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

Religious groups can help people sign up to vote and GOTV, as long as they don't favor or oppose any candidate, political party, or voting stance. Voter registration and GOTV campaigns shouldn't be run with or for a specific political party, and they shouldn't be aimed at members of that party. If you have a faith community member running for office, your community can still hold voter registration drives and GOTV campaigns, but it cannot show support for that member/candidate. This is true for all candidates or parties, no matter their relation to your organization.

EXAMPLE

Candidate T, a member of Mosque Y is running for state representative in District G, where Mosque Y is located. Mosque Y wants to host a voter registration drive for its membership and asks Candidate T to help organize the event. Mosque Y's leadership lets Candidate T draft the messaging about the event, determine the timing, advise on specific members who should be targeted for the drive, and suggest the location for the event. Even though Mosque Y is not explicitly endorsing Candidate T, Candidate T has considerable power over key aspects of drive and is promoting impermissible elections-related practices at Mosque Y (e.g., targeting a specific subset of the faith community for political purposes).

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

A religious organization can invite all candidates for a particular office to address its faith community provided that each candidate is given an equal opportunity to address a wide variety of questions from the faith community and that the introduction of each candidate does not include editorial comments or indication of approval or disapproval.

EXAMPLE

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 faith community 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 faith community 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 impermissible political campaign intervention. [Rev. Rel. 2007-41, at 1423 (Situation 9)]

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 FAITH COMMUNITY

A religious organization may sell or rent its mailing list without violating the political campaign intervention prohibition, so long as it rents the list to a candidate, political party, or PAC on the same terms as it rents the list to others and makes the list available to all candidates on the same terms. A religious organization may not provide its mailing list to a candidate, political party, or PAC for free, at a reduced rate, or on a selective or preferential basis, as this may constitute an in-kind contribution.

EXAMPLE

Congregant W, an involved member of faith community M, is the Precinct Chair of Democratic Party for the precinct where faith community M is located. Congregant W approaches Rabbi L of faith community M and asks for access to the faith community’s directory ahead of the election season. Congregant W wants to use the directory to bolster her contact list for her Precinct Chair-related duties. Rabbi L acquiesces and shares the list with Congregant W. This is an impermissible elections-related activity since Rabbi L simply gave the names and contact information of congregants to another member of the faith community who plans to use the information for official partisan activities.

6

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

A religious organization may rent its facilities to candidates or political parties as long as the facilities are not provided for free or at a reduced rate; are made available to candidates on the same terms as they are to other users; and are made available to all candidates equally. In addition, the religious organization cannot advertise, promote, or provide other services in conjunction with the political event.

The same rules governing political activity generally apply to materials posted on religious organizations' websites. An activity violating the prohibition of political campaign intervention in another medium will also violate this prohibition if conducted through a religious organizations' website. If a religious organization establishes a link on its website, it is responsible for the consequences of establishing and maintaining that link, even if it has no control over the content of the linked site. Links to candidate-related materials don't necessarily constitute political campaign intervention. The lines can get a little blurry— to determine whether linked content constitutes a political campaign intervention, the IRS takes into account the context for the link on a religious organization's website, the purpose for including the link, whether all candidates are represented, and the directness of the link between the religious organization's website and the webpage containing materials favoring or opposing candidates.

Finally, political advertisements must: be accepted on the same basis as other nonpolitical advertisements; be identified as paid political advertisements, and; be available to all candidates on an equal basis. Additionally, the religious organization must explicitly state that it does not endorse the candidates whose advertisements appear in its publication. Once a religious organization accepts paid political advertising, it cannot reject ads from candidates with opposing views. Religious organizations may not accept free or discounted political ads as this would constitute an in-kind contribution to the candidate.

7

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

As stated previously, offering discounted or complimentary services or space to a candidate, party, or PAC constitutes an in-kind contribution and is an impermissible political campaign intervention. Other examples include collecting an offering during a service, hosting a fundraiser, or any other event where funds are collected with the explicit intention of donating them to a candidate, political 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 IPL team is also ready to support you!

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



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faith-votes.com



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