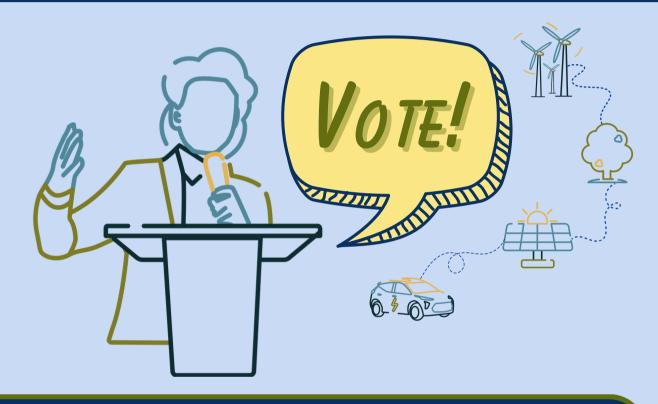


Interfaith Power & Light

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.

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.

3 PREPARE AND DISTRIBUTE NONPARTISAN VOTER GUIDES AND VOTING RECORDS

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

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

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.

ORGANIZE VOTER REGISTRATION DRIVES OR GET-OUT-THE-VOTE EFFORTS WITH THE EXPRESS PURPOSE OF ELECTING A SPECIFIC CANDIDATE OR PARTY INVITE A CANDIDATE TO SPEAK DURING AN ELECTION SEASON WITHOUT PROVIDING A COMPARABLE OPPORTUNITY TO OTHER CANDIDATES

POST SIGNS

ON THEIR

PROPERTY

FAVORING A PARTY

OR A CANDIDATE

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

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 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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