



Guidelines for Congregations and Clergy on Political Action

How can congregations participate appropriately in the political process during an election year? This guide provides an overview of the opportunities and legal guidelines for congregations and clergy. In addition to following the IRS guidelines, please also consider the values and standards of your religious organization when choosing actions.

Political Activities of Congregations are Limited Due to IRS Tax Exempt Status

Almost all congregations are tax-exempt under Section 501(c)(3) of the Internal Revenue Code on the basis that they are “operated exclusively for religious, charitable or educational purposes.”

As a 501(c)(3) tax-exempt organization, a congregation:

- is exempt from paying corporate income taxes, and donations to it are tax deductible on federal tax returns; and
- may expend funds for religious, charitable and educational purposes, and an insubstantial amount on lobbying and to promote legislation.

A 501 (c)(3) exempt organization may **not** “*participate in, or intervene in any political campaign on behalf of any candidate for public office.*”

Political Activities

Political activities are quite broad and range from contributions to a political candidate to discussing public policies and election year issues to publishing the voting records of incumbents running for re-election. Only some of these activities are considered active “electioneering,” which cannot be done by a congregation.

There are no restrictions on educating congregation members about election year issues and promoting discussion of public policy. However, your congregation is prohibited from expressing its support for or opposition to any candidate during the discussion of issues and policies if it wishes to maintain its tax-exempt status.

Other kinds of unrestricted political activity include holding voter registration and get-out-the-vote drives, preparing and distributing nonpartisan voter guides and voting records, and sponsoring candidate forums and debates.

Clergy and congregational leaders have the same rights as every American citizen and may fully participate in political campaigns as individuals; however, they must announce that they are acting on their own behalf and not on behalf of the congregation.

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Which Political Activities are Acceptable?

Congregations

Clergy as Individuals

Which Political Activities are Acceptable?	Congregations	Clergy as Individuals
Discuss the positions of candidates on public issues	Yes	Yes
Endorsement of political candidates	No	Yes
Contributions to political candidates	No	Yes
In-kind expenditures in favor of or against political candidates	No	Yes
Independent expenditures in favor of or against political candidates	No	Yes
Contributions to PACs	No	Yes
Appearance of political candidate at congregational meeting or service*	Yes	N/A
Payment of expenses for candidate to appear	No	Yes
Distribute at congregation:		
(1) Nonpartisan candidate surveys or guides**	Yes	Yes
(2) Voting records	Yes	Yes
(3) Candidate political statements	No	Yes
Rent congregation mailing list at market value if offered at same rate for all candidates	Yes	N/A
Publish in congregation newsletter, bulletin or magazine***		
(1) Political Ads sold at market rate	Yes	N/A
(2) Political Ads sold at less than market rate	No	N/A
(3) News stories	Yes	N/A
(4) Editorials	No	N/A
Nonpartisan voter education and registration	Yes	Yes
Nonpartisan get out the vote drives	Yes	Yes

* A political candidate may appear at a congregational meeting or service. The appearance of candidate, however, is limited as follows:

- Any other candidate for the same office that requests to appear must be given the same opportunity; and
- No solicitation for funds may be made by any representative of the congregation.

In addition, a congregation may allow political candidates to use the facilities of the congregation for events or meetings on the same basis that civic groups and other organizations are allowed. If civic groups and other organizations are required to pay rent for using the congregation property, the political candidate should be charged the same amount.

** A congregation may publish or distribute the results of surveys of candidates on public issues. Such surveys, however, must be nonpartisan. As a result, 501 (c)(3) congregation groups should observe the following conditions in publishing or distributing the survey:

- Publish the response of all the candidates for the particular office by use of 'yes' and 'no.' The survey should not specify what is the desired response.

- Do not include any words indicating either endorsement of or support for any of the candidates or their positions on issues.

*** Congregational publications:

- Political Ads: A congregation newsletter or magazine may publish an ad for a political candidate, as long as the ad is purchased at the regular rate for ads in that publication.
- News Stories: A congregation newsletter, bulletin or magazine may publish, without limitation, news stories on political candidates and political campaigns.
- Editorials: A congregation may not publish an editorial supporting or endorsing a candidate for political office or political party.