

WHAT CHURCHES CAN AND CANNOT DO DURING ELECTIONS

The right to participate in the political process is a fundamental constitutional liberty that extends to churches and other religious organizations no less than to secular institutions and private citizens. Religious leaders and people have a unique contribution to make to the process. They ought to educate on moral and religious principles, analyze contemporary social issues and participate in the public policy debate.

Churches and other tax-exempt organizations must, however, be aware of restrictions of the U.S. Internal Revenue Code. Section 501(c)(3) gives tax exemption to religious organizations that do not support or oppose any candidate for public office. Supporting or opposing a candidate would include a wide variety of activities including distributing promotional material in favor of a particular candidate.

Activities permitted – tax-exempt organizations:

- Distributing non-biased, nonpartisan literature on a wide range of issues;
- Distributing non-biased information encouraging citizens to register and vote;
- Conducting non-biased, nonpartisan candidate forums, debates, etc.;
- Endorsing/opposing an issue (as opposed to a candidate), e.g. a constitutional amendment; and
- Educating candidates and attempting to change their position on an issue.

Examples of permitted activities:

- Holding a candidate forum in the parish hall, provided all candidates for an elective office (e.g. state representative or state senator) are invited and the sponsoring organization does not use the forum to further its own agenda or platform.
- Surveying the positions or views of political candidates and reporting them in parish bulletins, etc., provided that:
 - (1) the questionnaire is not biased in favor of one candidate;
 - (2) a wide range of issues are selected; and,
 - (3) the results are reported in an accurate or unbiased manner without editorial comment.

All voter education materials should explicitly disclaim any intent to endorse or oppose any candidate.

Activities prohibited — tax-exempt organizations:

- Endorsing or opposing candidates for public elective office;
- Contributing money or in-kind support to a candidate or political party; and
- Distributing literature that supports or opposes a certain candidate or political party.

Examples of prohibited activity:

- A homily urging parishioners to vote for or against a particular candidate;
- Labeling candidates in parish bulletins or other materials as anti-abortion, pro-peace, etc.;
- Rating candidates with signs, such as + or -, or distributing completed sample ballots; and
- Distributing materials (or authorizing the distribution of materials) that endorse candidates on parish-owned property, including parking lots.

Examples of prohibited financial or other support:

- Donating money or soliciting financial contributions for a particular candidate;
- Providing free volunteers to a candidate;
- Providing free use of facilities to a particular candidate; and
- Providing membership lists to one candidate but not to another.

The Internal Revenue Code regulations should be taken seriously. The prohibition against tax-exempt organizations endorsing or opposing of candidates is an absolute prohibition and, if violated, can result in the loss of tax-exempt status and additional penalties.

It should be noted that the Internal Revenue Code applies to tax-exempt organizations and not to individuals. Individuals are fully free to participate in the political process, to endorse and support candidates. **Individuals who are officials of a tax-exempt organization, however, should make it clear when speaking publicly that their endorsement and support is being made in their individual capacity, not on behalf of the tax-exempt organization.**

If questions arise as to the legality of a planned activity, it is recommended that the parish or religious organization consult with their diocesan attorney. Also, do not hesitate to contact the MCC for further assistance. See also www.usccb.org/about/general-counsel/political-activity-guidelines.cfm.

In preparing these guidelines, we have relied on IRS Publication 1828, Tax Guide for Churches and Religious Organizations, and memoranda of the Office of General Counsel, United States Conference of Catholic Bishops (USCCB).