

Election Checklist for Houses of Worship

How Churches, Synagogues, and Mosques Can Remain Nonpartisan

Federal tax law explicitly prohibits all churches (which is how the IRS refers to all houses of worship, including churches, temples, synagogues, and mosques) from supporting or opposing candidates for public office, but it also recognizes the importance of their participation in the democratic process. The law allows churches to engage in a wide variety of nonpartisan election-related activities, including voter registration and education as well as ballot measure campaigns.

The IRS prohibits what it calls “campaign intervention” by all 501(c)(3) organizations, including churches. A 501(c)(3) organization may not help or hurt the chances for election of any particular candidate or group of candidates, regardless of political party affiliation. For instance, a church could not campaign in support of a specific congregation member or work to elect more people from a particular faith to public office, even if it does not care whether the candidates are Republican, Democrat, or even if the election is non-partisan (no party affiliation).

A 501(c)(3) organization’s role during an election must be educational – and to encourage civic participation. Although there are many activities a church can do around an election, the church needs to stop short of directly or indirectly telling people how to vote or for whom to vote.

Permissible Election Activities by Churches

With certain restrictions, a church MAY do the following:

- engage in limited lobbying, including work on [ballot measures](#)
- continue to advocate for the [congregation’s policy issues](#) during an election year
- educate all of the candidates on public interest issues within the purview of the organization
- [criticize sitting elected officials](#), especially if the organization has a history of doing so
- publish [legislative scorecards](#)
- conduct nonpartisan public education and training sessions about participation in the political process
- prepare candidate [questionnaires and create voter guides](#)
- rent, at fair market value, mailing lists and facilities to other organizations, legislators, and candidates, if an on-going activity of the church and not arranged only for a particular candidate or party
- conduct nonpartisan get-out-the-vote and voter registration drives¹
- canvass the public on issues
- sponsor [candidate debates](#)
- work with all political parties to get its positions included on the party’s platform
- distribute communications in [close proximity to the election](#) that do not expressly advocate for the election or defeat of the candidate, but refer to an elected official who is also a candidate (often described as “[electioneering communications](#)”)²

¹ This fact sheet addresses the rules for 501(c)(3) public charities. There are additional rules regulating voter registration and get-out-the-vote activities of [private foundations](#).

- conduct [voter protection activities](#)
- establish an [affiliated 501\(c\)\(4\) organization](#), which can engage in partisan electoral activity as a secondary activity
- church leaders and congregation members may engage in [individual activities](#) that support or oppose candidates for office, provided those activities are not attributed to the church

The IRS considers ballot measure advocacy to be lobbying, not election activity. Churches can support or oppose ballot measures (and should count the cost against its lobbying limits under the [insubstantial part test](#)), but should avoid tying its ballot measure messages to candidates or political parties.

What Churches Cannot Do

While there are a number of activities a house of worship can do, there are a few activities they cannot do. All 501(c)(3)s, including churches (though not individual members of the congregation or church leaders acting in their [individual capacities](#)), are prohibited from:

- endorsing candidates for public office, including from the pulpit
- making any campaign contributions (whether monetary or in-kind)
- allowing the church's resources to be used to support or oppose candidates, including permitting candidates to distribute partisan campaign literature or display political campaign signs on its property
- making expenditures on behalf of candidates
- restricting rental of their mailing lists, church bulletin, and facilities to certain candidates or engaging in such business transactions for the first time with candidates
- asking candidates to sign pledges on any issue (for instance, asking candidates if they promise to support the DREAM Act if elected)
- increasing the volume or amount of criticism of sitting officials who are also candidates, as election time approaches
- publishing or communicating anything that explicitly or implicitly favors or opposes a candidate
- highlighting the differences between candidates for public office on a high-profile issue on which the candidates in an election have diverging views making a positive or critical reference to someone in his or her status as a candidate
- engaging in issue advocacy when your organization cannot articulate a clear non-electoral purpose for the activity or communication
- criticizing sitting legislators or other elected officials by attacking their personal characteristics or attacking them in their status as a candidate, rather than focusing on the substance of a policy issue

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² Federal and state election laws often require disclosure of electioneering communications (including at times the [donors](#) who helped pay for the communication) and may require the inclusion of disclaimers identifying who paid for the communication.