



Dear colleagues, greetings of peace.

Communities of faith and spirituality play a vital role in the work of democracy and empowerment. Yet, the work of civic and political engagement can pose a challenge for individuals, faith leaders, and organizations. We have created the Guide for Advocacy Activities in Faith Communities to help you better understand how your house of worship or organization can more effectively participate in civic engagement and political work.

This guide is coming together at a time when movements for solidarity and liberation are at risk of additional scrutiny threatening the loss of their 510(c)3 nonprofit status and their funds. We want the information from this guide to help you discern the approach of your work as the commitment to peacemaking is more urgent than ever before. When people of faith and moral conscience show up for the rights of others, they should do it while anchored by their faith while understanding how they are protected by the law. These circumstances may change without notice, so it will be important to stay updated on what tax-exempt religious communities and organizations are allowed or not allowed to do.

The work of democracy remains an important duty for religious, spiritual, Indigenous, and intentionally secular stakeholders. As we prioritize the work of First Amendment freedoms and the separation of church and state, it is just as important to remember that all of us remain constituents of elected representatives. We are responsible for protecting and empowering one another when the future of our nation and its communities is at risk.

We would like to extend our gratitude to Kayla Rivera, former Campaign Director for the National LGBTQ Task Force Action Fund, and the Alliance for Justice, whose information and expertise made it possible for us to put this document together. We hope that it provides you with a better understanding of what is possible and inspires you to get moving.

Please note: This guide does not serve as any form of legal advice for the work your community or organization may want to do. Please refer to a lawyer or legal aid center that can help you with specific legal questions.

If you want to connect, have any questions about the guide or need further clarification about the possibility and ways in which your community can engage in political work, please feel free to contact us through this form: <https://www.thetaskforce.org/contact/>

We look forward to building and strengthening the movement with you.

In gratitude and service,

Tahil Sharma  
Faith Work Director  
National LGBTQ Task Force





## GUIDE FOR POLITICAL ACTIVITY IN FAITH COMMUNITIES

### **Introduction: Faith Communities and the IRS**

The relationship between politics and religion in the United States has historically been, and remains, complicated. While we recognize the separation of church and state in a secular democracy, we cannot deny the impact of faith and how it influences our legal proceedings and the individuals who are part of those processes. Laws that pass Congress, cases decided at the Supreme Court, and precedence set by a sitting president tend to show how intertwined church and state really can be. This can also apply to faith communities and clergy who may show concern about an issue and may not be sure how to advocate or speak up for a cause.

The IRS, or Internal Revenue Service, shares information about what qualifies as a “church,” a formal faith community, or a faith-based charitable organization to qualify as a 501(c)(3) tax-exempt organization. For all intents and purposes, the IRS uses the term “churches” as an umbrella term for places of worship, including synagogues, mosques, and temples as well.

The IRS uses a combination of characteristics, together with other facts and circumstances, to determine whether an organization is considered a church for federal tax purposes.<sup>1</sup> The list includes qualifiers such as:

- Distinct legal existence
- Recognized creed and form of worship
- Definite and distinct ecclesiastical government
- Formal code of doctrine and discipline
- Distinct religious history
- Membership not associated with any other church or denomination
- Organization of ordained ministers
- Ordained ministers selected after completing prescribed courses of study
- Literature of its own
- Established places of worship
- Regular congregations
- Regular religious services

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<sup>1</sup> Internal Revenue Service | [Publication 1828, Tax Guide for Churches and Religious Organizations.](#)



- Sunday schools for the religious instruction of the young
- Schools for the preparation of its members

Typically speaking, if your faith community qualifies as a “church” by the terms of the IRS, you are exempt from certain filings, such as the annual Form 990 tax return. Faith-based charitable organizations or communities who do NOT qualify as a “church” must file for their annual Form 990. Please make sure to confirm your status with your organization’s Treasurer or an individual that has worked on any legal filings for your community.

### **Election Related Non-Partisan Activities**

Federal tax law draws a distinction between activities intended to influence public policy and campaigning for a specific candidate. Organizations with 501(c)3 tax-exempt status are prohibited from campaigning for a candidate, whereas influencing the passage of legislation is allowed. That is why organized faith communities, as with all other public charities, may be able to influence legislation and engage in election-season activity, so long as it is in the interest of an issue and not the specific interests of a political candidate or political party.

Rules about how religious communities can engage in the work of political activities have been in the books for decades. Currently known as the Johnson Amendment, the law prohibits political campaign activity by charities and churches by defining a 501(c)3 organization as one "which does not participate in or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office."<sup>2</sup> However, this does not prevent faith communities from using their funds to encourage their members to vote without endangering their tax-exempt status if they stick to non-partisan activities.

### **Therefore, it is important for religious and nonprofit leaders to note that:**

- Like other individuals, Religious Leaders have a First Amendment right to back specific candidates in their personal capacity, but they should be especially cautious if their endorsement would be viewed as coming from their faith or nonprofit organization.
- Religious leaders may not promote a candidate or political party from the pulpit, but they may use church resources — including buses and bulletins — in a non-partisan way that helps people vote
- It is forbidden for 501c3 organizations to engage in ANY political activity on behalf of, or in opposition to, a candidate for political office

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<sup>2</sup> Internal Revenue Service | [Charities, Churches and Politics](#)



Your community or organization, however, CAN conduct various nonpartisan election-related activities (subject to restrictions) including:

- conducting public education and training sessions about participation in the political process
- educating candidates on public issues
- publishing legislative scorecards
- preparing candidate questionnaires
- canvassing the public on issues
- sponsoring candidate debates
- advocating in connection with policy issues, including ballot measures (Please refer to the section below on Lobbying Rules for Faith Organizations)
- renting mailing lists and facilities at fair-market value to other organizations, legislators, and candidates
- conducting nonpartisan get-out-the-vote activities, voter registration drives, and voter education activity
- recruiting poll workers<sup>3</sup>

Keep in mind that existing or proposed voter engagement and Get Out the Vote (GOTV) work differs heavily in each state and locally. This is why it is important for you to learn about those important distinctions to help you choose the activities that make the most sense for your civic engagement. Please refer to Alliance for Justice’s [Practical Guidance: Nonprofit Voter Assistance Series](#) to access a state-based guide on your state’s efforts.

*Need some examples?* You can use church resources for nonpartisan “Souls to the Polls” activities, including:

- **Conduct a voter registration drive:** Obtain registration forms and instructions from your local Board of Elections or reach out to The National LGBTQ Task Force for more information. Follow the laws in your county/state. You may insert registration forms into your church program or hand them out at events. Remember that no partisan content can be present in the program or at the event.
- **Educate voters:** You can put voting information in bulletins, hold candidate forums (invite all candidates for the office independent of party affiliation), and teach people their voting rights.
  - For example, educate people with a felony conviction if they are allowed to register to vote after serving their sentences in your state (must do research to find

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<sup>3</sup> Alliance for Justice | [Election Checklist for 501c3 Public Charities](#)



out the laws). You can also educate the youth on civic engagement and excite them about voting.

- **Join a nonpartisan Get-Out-the-Vote (GOTV) coalition:** You can work with other nonprofit groups to register voters or get them to the polls.
  - Caution: Do not join a coalition that supports a specific political party or a candidate. The groups you partner with must ALSO be non-partisan.

*Not sure if the work you want to do qualifies?* The IRS published a Revenue Ruling with 21 scenarios that helps to understand what kind of work is deemed as political intervention:

<https://www.irs.gov/pub/irs-drop/rr-07-41.pdf>

- Here is an example of the kind of information you might create and disseminate in your faith communities to help individuals learn about and engage in electoral processes, provided by the Episcopal Diocese of Los Angeles in English and Spanish:  
[https://diocesela.org/news/2020\\_church\\_voter-guides/](https://diocesela.org/news/2020_church_voter-guides/)

### **Lobbying Rules for Faith Organizations**

While churches are subject to the rules governing 501(c)(3) public charities, there are crucial differences, one being the method of determining lobbying limits. Unlike other public charities, churches may not make the 501(h) election to measure lobbying.<sup>4</sup> Churches are subject to the “insubstantial part” test because at the time the legislation creating the 501(h)-expenditure test was passed, churches opted out on religious freedom grounds. On the other hand, Faith-based organizations, such as the National Council of Jewish Women, Muslim Advocates, or the Sikh Coalition, that are connected to a specific church or religion but do not primarily receive their financial support from internal church sources are still eligible to use the 501(h)-expenditure test.

### **What is Considered an “Insubstantial” Amount of Lobbying?**

The insubstantial part test requires that “no substantial part of a charity’s activities...be carrying on propaganda or otherwise attempting to influence legislation.” Therefore, a church’s lobbying efforts must be an “insubstantial” part of its overall activities.

The IRS has provided no absolute guidance on how much lobbying is “substantial.” A 1952 federal court decision states that 5% of an organization’s “time and effort” was an insubstantial part of its overall activities. Most tax practitioners advise that churches can safely devote 3-5% of their overall activities toward lobbying.

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<sup>4</sup> The 501(h) election refers to a form that confirms that there a non-profit organization or charity can work with clear expenditure rules to do lobbying work.



As an example, a church that is not normally involved in influencing legislation wishes to sign an issue-campaign letter that endorses specific legislation (e.g., pass the DREAM Act). This activity would be considered lobbying, but because the time spent by the church signing the letter would not be a substantial part of the church's overall activities, it is permissible for the church to engage in this type of policy advocacy.

The lobbying limit imposed by the insubstantial part-test is based on a church's overall activities, not just its expenditures. The IRS considers not only the funds spent on lobbying by the church but will look at factors such as the amount of time and energy devoted to legislative matters by the church regardless of cost. Activities to be counted towards a church's lobbying limits include volunteer lobbying efforts by members of the congregation and others in the name of the church.

For example, a church with a congregation based in a low-income neighborhood is concerned about proposed cuts in the state budget to children's health programs and decides to organize a bus trip for its parishioners to the state capital to protest the budget cuts. Under the insubstantial part test, the time of the parishioners, the cost of chartering the bus, the costs of meals provided, any additional costs of the trip, and any staff time associated with organizing and attending the trip would count as lobbying.

### **What is Considered Lobbying?**

#### **A church IS lobbying if:**

- Contacts members of a legislative body (local, state, federal, even international) for the purpose of proposing, supporting, or opposing legislation, OR
- Urges the public to contact members of a legislative body for the purpose of proposing, supporting, or opposing legislation, OR
- Advocates for the adoption or rejection of legislation, OR
- Communicates with the public and reflects a view on a ballot initiative.

#### **A church IS NOT lobbying if:**

- Communications that discuss only broad principles, as opposed to specific legislation, would not count as lobbying. For example, signing onto a letter that endorses general concepts and priorities (e.g., treat immigrants fairly and with compassion) or engaging in a public education campaign that discusses marriage equality as a civil right (without referencing any pending ballot measures or legislation on the topic) would not likely be lobbying.
- While churches are prohibited from supporting and opposing candidates for public office, they can criticize or praise incumbents for their official actions or votes, if they follow certain guidelines.





## **Make a Plan!**

Once you have reviewed this document and its related materials, think about the following questions as you develop a plan for the important work you can do in your neighborhood, in your state, and beyond:

- What is the purpose, objective, and process of organizing your efforts?
  - **Purpose (What):** What is the larger goal of organizing and mobilizing your faith community? What will keep them inspired and consistently engaged?
  - **Objective (Why):** What is the ultimate impact you hope to make? How will the world be different because of this work?
  - **Process (How):** What actions, on what timeline with what people and their specific roles will help you achieve the purpose and accomplish the objective? What are the concrete actions you need to take?
    - Make sure that your goals meet the **SMARTIE** process, meaning that your goals are: **S**trategic, **M**easurable, **A**mbitious, **R**ealistic, **T**ime-bound, **I**nclusive, and **E**quitable.<sup>5</sup>
- What kind of power do you want to build in your community? What do you hope to accomplish with that?
  - Who are key potential allies in your community (individuals and organizations) who are likely to be on your side and who can influence others?
  - Who might oppose your plan, and who is in the middle who could be brought over to your side?
  - What are effective ways to communicate with your community<sup>6</sup>?
- What skills, assets, and partners can you access in your network? Have you considered an asset mapping process to understand the gifts of your community?
- At what level of government do you need to engage in to make this change possible?
  - Do you know your elected or appointed officials?
  - Do you know how to contact them? What might be the best way to connect with them in your city or district?
  - Do you have connections or know how to build relationships with their staff members?
  - Do you know where and when they host town halls or meetings where they may invite public comment?
- Need help? Give us a call at 202-393-5177 and let us know what support you might need!

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<sup>5</sup> The Management Center | [SMARTIE Goals Worksheet](#)

<sup>6</sup> Power Mapping 101 | [Power Mapping 101](#)



## **Resources**

Based on themes and activities that have been presented in this guide, here is a list of resources that can help you think through and develop your strategy for effective advocacy.

Alliance for Justice | Election Checklist for Houses of Worship

<https://afj.org/resource/election-checklist-for-houses-of-worship/>

Alliance for Justice | Election Checklist for 501(c)(3) Public Charities: Ensuring Election Year Advocacy Efforts Remain Nonpartisan

<https://afj.org/resource/election-checklist-for-501c3-public-charities-ensuring-election-year-advocacy-efforts-remain-nonpartisan/>

Charities, Churches, and Politics | Internal Revenue Service

<https://www.irs.gov/newsroom/charities-churches-and-politics>

IRS | Charities, churches, and educational organizations - political campaign intervention

<https://www.irs.gov/charities-non-profits/charitable-organizations/charities-churches-and-educational-organizations-political-campaign-intervention>

Alliance for Justice | Comparison of 501(c)(3) and 501(c)(4) Permissible Activities, featuring a chart that list various activities

<https://afj.org/resource/comparison-of-501c3-and-501c4-permissible-activities/>

Interfaith America | Faith in Elections Playbook, supports faith-based, civic and campus communities with accessible, actionable ideas on how to support elections

<https://www.interfaithamerica.org/resources/faith-in-elections/>

United Methodist Church - Church and Society | Creating Change Together: A Toolkit for Faithful Civic Engagement

<https://www.umcjustice.org/documents/119>

The Management Center | SMARTIE Goals Worksheet

<https://www.managementcenter.org/resources/smartie-goals-worksheet/>

National Education Association | Power Mapping 101

<https://www.nea.org/professional-excellence/student-engagement/tools-tips/power-mapping-101>

Advancement Project | Participatory Asset Mapping

<https://communityscience.com/wp-content/uploads/2021/04/AssetMappingToolkit.pdf>

Common Cause | Find Your Representative

<https://www.commoncause.org/find-your-representative/addr/>