

Election Season 2014

Dear Religious Leader,

As another election day draws near, political candidates and those who support them may ask for assistance or endorsement from your house of worship. It would therefore be prudent for you to familiarize yourself with the law governing electioneering by non-profits.

The First Amendment absolutely protects the right of all Americans, including religious leaders, to discuss political issues from the pulpit. But houses of worship and other non-profit groups classified under Section 501(c)(3) of the Internal Revenue Code are expressly prohibited from intervening in elections by endorsing or opposing candidates for public office; they may not directly or indirectly intervene in partisan campaigns between candidates in any way.

Please be careful about attempts to draft your ministry into any electoral campaigns. If the IRS determines that your house of worship has intervened in an election, it has the power to revoke your tax exemption. It could also levy significant fines on an offending congregation or its leaders.

Recently, there have been important developments in the way the IRS deals with the issue of intervention by houses of worship in politics. The agency recently revealed that it has formed a "Political Activities Referral Committee" (PARC) to investigate allegations made against houses of worship for potentially unlawful forms of campaign intervention. PARC is up and running and has determined "as of June 23, 2014, 99 churches merit a high priority examination" for partisan political activity undertaken during the years 2010-13. As long as you follow the rules, however, your house of worship is not in danger of being added to that list.

Remember, there are many activities in which your congregation may lawfully take part. Houses of worship and other non-profits are free to sponsor voter registration drives and candidate forums, provided those activities are genuinely non-partisan. Your ministry may address ballot referenda and engage in other forms of issue advocacy. What you may not do is use congregational resources to advise people to vote for or against specific candidates for public office.

I would also urge you to be wary of "voter guides," which are frequently little more than thinly veiled partisan materials intended to promote one candidate over others. Should the IRS decide a guide that your house of worship distributed is partisan, you will be sanctioned for that – not the group that produced the guide.

This letter is not intended as a substitute for formal legal advice, and I urge you to consult with your legal counsel if you have specific questions. To learn more about issues concerning religion and politics, please visit our website: www.projectfairplay.org.

I appreciate your taking the time to read this letter.

Sincerely,



The Rev. Barry W. Lynn
Executive Director

Americans United for Separation of Church and State

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