

Advocacy, Lobbying, and Elections Maintaining the Congregation's Nonprofit, Tax-Exempt Status*

PURPOSE:

The purpose of this policy is to define the public and political activities in which a congregation, a part of a congregation, or an individual acting in the name of a congregation can engage without jeopardizing that congregation's nonprofit, tax-exempt status.

POLICY:

Advocacy

Without limits on time, effort and expense, a congregation may engage in issue advocacy through activities such as advocating positions in the media and to elected officials, educating and mobilizing congregants and the general public, and working in local coalitions or partnerships on issues of social justice. Issue advocacy deals with broad policy objectives. (Rules for supporting or opposing specific legislation are detailed below in the section entitled LOBBYING.)

Lobbying

A congregation may engage in lobbying if it is an "unsubstantial" portion of its activities. Lobbying includes both contacting, or urging the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation, and also advocating the adoption or rejection of legislation. The IRS has typically ruled that 5% or less of total activities, including money, staff, and volunteer time, is acceptable.

Elections and Political Party Activities

A congregation may do nothing that advocates for or against candidates for public office or political parties. This prohibition includes endorsing or opposing candidates, distributing campaign literature, displaying campaign signs, soliciting contributions for candidates, political parties, or political action committees, and donating meeting space. Candidates may be invited to speak at a church or participate in election forums if the church provides an equal opportunity to participate to all political candidates seeking the same office.

In Addition

A congregation may not allow an individual or individuals to engage in the prohibited actions listed above on church premises, in church publications, or on the church website or blogs. The church website, including any links appearing on the website, is subject to the same limitations as if the content were printed material or oral statements.

***NOTE:**

- The restrictions described above apply to a congregation as a legal entity or to a person or group speaking or acting in the name of the congregation. Nothing in this policy limits the rights of the minister or other congregation members to freely engage in these activities as individuals, except where specifically limited above.
- The restrictions described above apply to all religious congregations and strictly address maintenance of our tax-exempt status.

This policy is excerpted from "The Real Rules" compiled by the UUA Washington Office for Advocacy. The full document can be found at http://www.uua.org/documents/washingtonoffice/real_rules.pdf.