



# Interacting with Religious Organizations

This memorandum outlines issues to consider when political parties interact with churches, temples, mosques and other religious organizations. This memorandum is intended to guide the activity of political party staff and is not intended to provide tax advice or a legal opinion for any specific religious organization or religious leader. Religious organizations and leaders should seek their own tax advice regarding permissible political activity.

## Religious Organizations' Activity

Religious organizations are generally structured as tax-exempt 501(c)(3) organizations and to avoid jeopardizing this tax-exempt status, they are "absolutely prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective political office"<sup>1</sup> This means, in part, that religious organizations may not contribute to, run electoral programming in support of, or make public statements in favor of a state Democratic party or Democratic Party candidates.<sup>2</sup> Nevertheless, there are certain electoral activities in which religious organizations can engage in a non-partisan way.

### VOTER EDUCATION ACTIVITIES

Religious organizations may conduct certain voter registration and GOTV drives, present public forums, and publish voter education guides in a non-partisan manner without intervening on behalf of a political campaign.<sup>3</sup> However, when these activities favor or oppose one candidate over another or have the effect of favoring a candidate or group of candidates, they are not considered non-partisan.<sup>4</sup> As a result, political parties generally should not directly coordinate this activity with a religious organization in order to ensure that the activity is non-partisan in nature.

### USE OF SPACE OR PROPERTY

Political parties may also be able to use space or property of a religious organization (e.g., for a state party event or activity), but certain factors are considered to determine the permissibility of that use, including whether (1) the facility is available to both political parties equally; (2) the facility is available for use beyond just political parties or campaigns; (3) the fees charged or terms of availability reflect the religious organizations' customary and usual rates and approach; and (4) making the space or property available is part of an ongoing practice of the religious organization and not a special activity just for a political party.<sup>5</sup> These factors also apply to goods and services being bought, rented, or leased from a religious organization, including mailing lists and office space.<sup>6</sup>

<sup>1</sup> Tax Guide for Churches & Religious Organizations, Publication 1828, Dept. of the Treasury, Internal Revenue Service at 7 (Rev. 8-2015), <https://www.irs.gov/pub/irs-pdf/p1828.pdf>.

<sup>2</sup> *Id.*

<sup>3</sup> *Id.*

<sup>4</sup> *Id.*

<sup>5</sup> *Id.* at 16.

<sup>6</sup> *Id.*

### Democratic National Committee

430 SOUTH CAPITOL STREET SE, WASHINGTON, DC 20003 • 202-863-8000 • DEMOCRATS.ORG

PAID FOR BY THE DEMOCRATIC NATIONAL COMMITTEE, DEMOCRATS.ORG. NOT AUTHORIZED BY ANY CANDIDATE OR CANDIDATE'S COMMITTEE



## Activities of Individual Religious Leaders

Notwithstanding the restrictions on religious organizations as entities, “[t]he political campaign activity prohibition [is not] intended to restrict free expression on political matters by leaders of churches or religious organizations speaking for themselves, as individuals.”<sup>7</sup> Accordingly, individual religious leaders may personally endorse or support the Democratic candidates, but should clearly indicate that their comments are personal and not intended to represent the view of their organizations.<sup>8</sup> These endorsements should not take place during official services or official functions of a religious organizations.<sup>9</sup> Also, clergy should not make partisan comments in the publications of their religious organizations.<sup>10</sup>

Individual religious leaders can be featured and identified as leaders of specific organizations in advertisements paid for by a political party or other individual political communications, but the advertisement should include a disclaimer that says “titles and affiliations of each individual are provided for identification purposes only.”<sup>11</sup>

Individual religious leaders may also attend political party press conferences or events and endorse candidates in their individual capacities as long as the events are not official religious organization functions and do not use organization assets.<sup>12</sup>

## When Political Party Officials May Speak at a Religious Organization

Political party officials and surrogates may of course appear without invitation at religious organization events that are open to the public.<sup>13</sup> A religious organization may also invite political party officials to speak (and the party may seek such an invitation) at its events without jeopardizing its tax-exempt status, depending on the facts and circumstances. There are several factors to consider to ensure that the activity does not jeopardize a religious organization’s tax-exempt status, including whether (1) the organization provides an equal opportunity to other political parties; (2) whether the organization itself stays shy of indicating support for or opposition to the political party or Democratic Party candidates; (3) that no political fundraising occurs; (4) that party officials and surrogates are chosen to speak solely for reasons unrelated to partisan politics; (5) that the religious organization maintains a nonpartisan atmosphere on the premises or at the event when party officials and surrogates are present; and (6) the religious organization clearly indicates the capacity in which party officials and surrogates are appearing and does not advocate for candidates in upcoming elections in event publicity.<sup>14</sup>

Please let us know if you have any additional questions regarding a political party interacting with a church or other religious organization.

---

<sup>7</sup> *Id.* at 8.

<sup>8</sup> *Id.*

<sup>9</sup> *Id.*

<sup>10</sup> *Id.*

<sup>11</sup> *Id.*

<sup>12</sup> *Id.*

<sup>13</sup> *Id.* at 11.

<sup>14</sup> *Id.* at 11.

### Democratic National Committee

430 SOUTH CAPITOL STREET SE, WASHINGTON, DC 20003 • 202-863-8000 • DEMOCRATS.ORG

PAID FOR BY THE DEMOCRATIC NATIONAL COMMITTEE, DEMOCRATS.ORG. NOT AUTHORIZED BY ANY CANDIDATE OR CANDIDATE'S COMMITTEE