



Election Guidelines for Tax-Exempt Nonprofits

When fall elections occur, ACSI always receives questions about what is permissible for churches and Christian schools in the political arena regarding candidates and issues. As most are aware, the IRS puts limits on political activity by tax-exempt organizations. The following information provides general guidance.

Tax-Exempt Organizations CAN:

- Conduct nonpartisan voter registration drives.
- Distribute unbiased, nonpartisan voting records and candidate surveys. The surveys must cover a broad range of issues, not just the church's/school's known agenda. The materials must not unfairly describe any candidate's position on an issue or unfairly summarize a candidate's voting record. Also, the materials must not be distributed only near election time. They must be distributed at least one other time during the year, in a non-election season.
- Educate their members on specific issues or pending legislation.
- Have issues awareness committees and meetings to educate members on specific issues or pending legislation. Enlighten members on what they can do if they support or oppose a particular issue.
- Expend up to 5% of their total budget on direct lobbying or on contributions to individuals or groups for the purpose of supporting or opposing specific legislation (not candidates).
- Encourage prayer for a particular issue or public official.
- Host candidate forums if all candidates for a particular office are invited and the forum is conducted in a nonpartisan manner.

Tax-Exempt Organizations CANNOT:

- Endorse a political candidate.
- Make contributions to a political candidate.
- Participate in political fund-raising endeavors for a political candidate.
- Distribute political materials for a candidate.
- Pay for individuals to attend a caucus for a state or national political convention.
- Donate their mailing list to a candidate or political party.

In summary, IRS guidelines restrict Christian organizations in matters concerning political candidates and elections but permit them to educate voters on the issues and influence voters or legislators on the relevant issues.

A handwritten signature in black ink, reading 'Philip Scott' followed by a stylized flourish.

Philip Scott, Vice President of Legal Affairs

