



THE DO'S AND DON'TS OF CIVIC ENGAGEMENT WORK: Rules for Non-Profits

The federal tax code states that 501(c)(3) organizations are “prohibited from directly or indirectly participating in - or intervening in - any political campaign on behalf of or in opposition to any candidate for elective public office.”¹ This applies during both primary and general elections.

However, voter and candidate engagement work conducted in a nonpartisan way does not constitute prohibited activities and will not jeopardize your 501(c)(3) tax-exempt status. Below are general guidelines for planning nonpartisan civic engagement activities such as voter registration drives and candidate forums.

We encourage you to review IRS guidelines and consult with your local Board of Elections. Should you have additional questions, please consult with your synagogue/organization’s counsel.

- [IRS Tax Guide for Churches and Religious Organizations](#)
- [Finding your Local Board of Elections Office](#)

Voter Engagement:

Non-profit organizations are permitted to engage in nonpartisan voter registration and turnout efforts. The audiences for such efforts must be chosen for reasons other than they are likely to vote for a particular candidate.² Activities and initiatives must be genuinely nonpartisan, not a subterfuge for aiding a candidate/party. For example, you may educate congregants or community members on voting's importance in Judaism and encourage voting as a fulfillment of civic duty, but you may not suggest for whom they should cast their votes.

¹ <https://www.irs.gov/charities-non-profits/charitable-organizations/the-restriction-of-political-campaign-intervention-by-section-501c3-tax-exempt-organizations>

² <https://www.irs.gov/charities-non-profits/charitable-organizations/the-restriction-of-political-campaign-intervention-by-section-501c3-tax-exempt-organizations>



501(c)(3) organizations may engage in the following types of voter engagement activities:

- Promoting and conducting nonpartisan voter registration
- Educating voters on the voting process (dates, deadlines, polling locations, absentee ballots, etc.)
- Encouraging voter turnout and planning get out the vote activities

When conducting voter engagement work, we also encourage you to review your state's laws including any requirements concerning registration drives and training registration volunteers. More information can be found in the [RAC's Voter Engagement Toolkit](#).

Candidate Engagement:

Engaging with candidates, particularly through nonpartisan candidate debates or forums, is a powerful opportunity to educate your congregation and community about candidates' views on the issues important to your community.

But care must be taken to ensure this work remains nonpartisan. Both the Federal Election Commission and the IRS have rules that apply to the candidate engagement work of nonprofits. There might also be state-level election rules as well; you should check with your state Board of Elections. Most important to keep in mind: 501(c)3 entities, including synagogues, may not implicitly or explicitly endorse or oppose candidates or parties for office without jeopardizing their nonprofit status.

Specifically, the IRS prohibits nonprofits from intervening in political campaigns. The [IRS lists specific factors for 501\(c\)\(3\) organizations](#) that are hosting candidate appearances, including forums and debates, that the IRS will use to determine if a nonprofit is violating the rule of intervening in campaigns. These include:

- “Whether the organization provides an equal opportunity to participate to political candidates seeking the same office;”
- “Whether the organization indicates any support for or opposition to the candidate (including candidate introductions and communications concerning the candidate’s attendance);”
- “Whether any political fundraising occurs.”
- “Whether questions for the candidates are prepared and presented by an independent nonpartisan panel,”



- “Whether the topics discussed by the candidates cover a broad range of issues that the candidates would address if elected to the office sought and are of interest to the public,”
- “Whether each candidate is given an equal opportunity to present his or her view on each of the issues discussed,”
- “Whether the candidates are asked to agree or disagree with positions, agendas, platforms or statements of the organization,”
- “Whether a moderator comments on the questions or otherwise implies approval or disapproval of the candidates.”³

In general, this means that when planning candidate debates or forums, 501(c)(3) organizations should:

- Refrain from endorsing any candidates or political parties;
- Invite all viable candidates for a specific office and only move forward if both candidates (in a two-candidate race) or two or more candidates (in a multi-candidate race) agree to attend;
- Cover a broad array of issues in the forum;
- Give candidates equal time to present their views on the issues during the event;
- Ensure the moderator is neutral;
- Ensure the questions asked are unbiased and refrain from asking candidates to agree or disagree with specific positions or platforms of the sponsoring organizations.

These rules and guidance cover candidate forums and debates, but there are additional regulations regarding candidate appearances at events other than forums or debates. If your congregation is considering other candidate appearances, you will need to consult those rules separately.

If you have additional questions about how to keep your event nonpartisan, be sure to consult an attorney or your local Board of Elections office. More information can be found in the [Candidate Engagement Toolkit](#), [this post from the Nonprofit Law Blog](#) on candidate appearances and debates, [A Nonprofit’s Guide to Hosting a Candidate Forum](#) from Nonprofit Vote, or the resources linked below.

³ <https://www.irs.gov/pub/irs-drop/rr-07-41.pdf>



Additional Helpful Links and Resources:

- [Alliance for Justice: The Rules of the Game A Guide to Election-Related Activities for 501\(c\)\(3\) Organizations](#)
- [Nonprofit Vote: Staying Nonpartisan: Permissible Election Activities Checklist For 501\(c\)\(3\) Nonprofit Organizations](#)
- [Nonprofit Vote: Nonprofits, Voting and Elections: A Guide to Nonpartisan Voter Engagement General Rules](#)
- [Pew Research Center: Preaching Politics From the Pulpit](#)