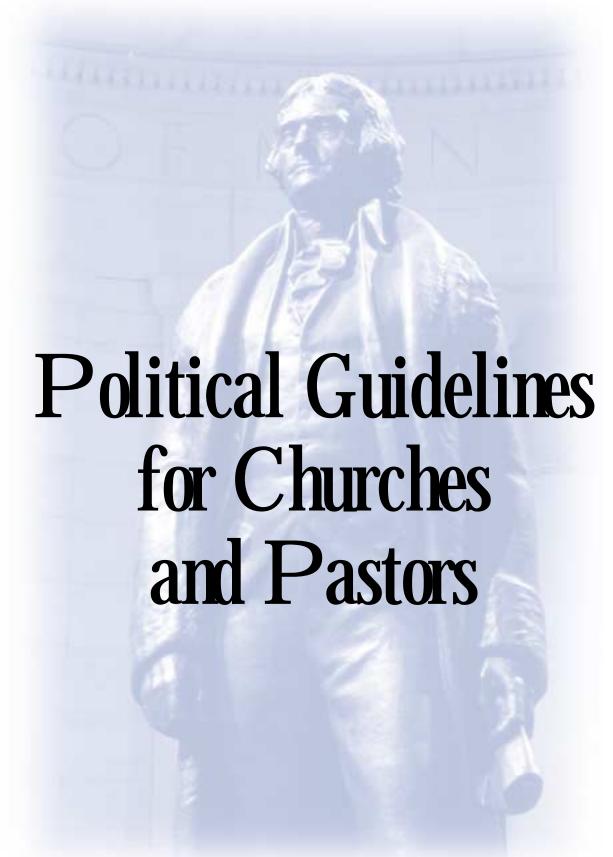
# A CWA Resource



n 1776, the most influential man in the little town of Lexington was a parson by the name of Jonas Clark. On the night Paul Revere made his famous ride, Parson Clark was having dinner with John Hancock and Samuel Adams. These two great patriots asked Clark the question: If war came, would the men of Lexington fight? Rev. Clark replied that he had trained them for that very hour. The next day, the "shot heard round the world" was fired only a few yards from his parsonage.

[Our liberty] began in a church—with a parson not afraid to speak out on the great issues of freedom and tyranny. The resounding sermons preached by "the Black Regiment" (named because of the black robes the clergy wore at the time), of which Clark was a part, set the stage for the liberty of America. ...

Today, there is a great conflict of tremendous issues—the greatest battle in history. In *Slouching Toward Gomorrah*, Judge Robert Bork quotes from William Butler Yeats' poem titled *The Second Coming [of Christ]*: "The best lack all conviction, while the worst are full of passionate intensity." —(Excerpted from the Memorial Day 1997 sermon text of Dr. D. James Kennedy)

Churches can make a tremendous difference in government and public policy by helping the members of their congregations be informed, responsible citizens. As part of its mission, a church should educate on:

- ★ vital issues of public policy (e.g., abortion, education, taxes, etc.);
- **★** sound principles of government;
- **★**responsible citizenship;
- ★ the importance of involvement. A church can educate its congregation through:
- ★ preaching from the pulpit;
- ★ teaching Sunday school classes;
- ★ sponsoring seminars on topics such as Biblical principles of government;
- ★ providing literature tables for the distribution of educational materials.

One of the most important tasks a church can perform is to teach its members how to be effective citizens.

Legislation

General Rule: Under Section 501(c)(3) of the Internal Revenue Code, churches may engage in some "legislative activity" and still qualify for favored

tax status, as long as such activity is not more than an "insubstantial" part of its overall activity in terms of time and money (e.g., worship service, Sunday school programs, etc.). In other words, the amount of permissible legislative activity is somewhat vague. Legislative activity that amounts to 5 percent of all church activity is generally considered "safe." Legislative activity between 5 and 20 percent is less certain and, therefore, less safe. Activity over 20 percent has been found unacceptable by the Internal Revenue Service.

"Legislative activity" is defined as any conduct intended to influence:

- ★ legislation—bills before the U.S. Congress and state legislatures;
- ★ measures before city councils;
- **★** initiatives:
- ★ referendums.

It covers such legislative activity as:

- **★**contacting legislators;
- ★urging church members and others to communicate with legislators;
- ★ circulating petitions.

IMPORTANT: The Internal Revenue Code places no limitations on the legislative activity of church members including pastors who act as individuals, not as representatives of the church.

#### **Mailing Lists**

A church may loan its membership or mailing list to another organization for the purpose of influencing legislation. However, the cost of providing the list would constitute a legislative expenditure.

### **Elections**

General Rule: The Internal Revenue Code absolutely prohibits 501(c)(3) organizations, including churches, from engaging in activity in support of or in opposition to any candidate for public office—or from participating in a political campaign.

On the other hand, a church may engage in some nonpartisan election-related activities, including voter registration and voter education projects. Nonpartisan means "based on, influenced by, affiliated with, or supporting no single political party."

## ELECTION-RELATED ACTIVITIES ALLOWED:

#### **Endorsing Candidates**

- ★ A clergyman or pastor may, as an individual citizen, personally endorse or oppose a candidate. The fact that he is employed by a church does not negate his constitutional rights to free speech and political expression.
- ★ A pastor or clergyman may also lend his name to a candidate for political advertisements or devote personal time to a candidate's campaign.
- ★ The pastor's title may even be listed with his name, for identification purposes only.
- ★It should be made very clear that the pastor or clergyman is stating his personal position—not that of the church. Additionally, it is wise to not make such statements on a regular basis to prevent the positions from being attributed to the church.

#### **Appearances by Candidates**

- ★ Candidates may be introduced to a congregation in the course of the service.
- ★ Candidates may be given the opportunity to preach, teach and read Scriptures on the same basis as any church member.
- ★ Generally, public office holders may be freely invited to speak at a church. However, if the office holder is also a candidate, the above rules apply to him also.

## Voter Registration and Get-Out-the-Vote Drives

- ★A church may sponsor or conduct a nonpartisan voter registration or "get-out-the-vote" drive among its members or on its premises.
- ★As part of such an effort, a church may spend money to pay registration

- organizers or to mail registration forms.
- ★In order to be nonpartisan, a voter registration drive must be designed and carried out in a nonpartisan manner, not showing any bias for or against certain candidates or political parties.
- ★A church may conduct a voter registration drive in a coalition effort with other organizations.

  However, care must be taken that the other organizations do not engage in prohibited partisan activities under the auspices of the coalition, since thos activities could be attributed to the church.
- ★A pastor may use a sermon, bulletin announcement or organized "tele phone tree" to remind members before and on Election Day to vote.
- ★Phone efforts and van pools designed to turn out the vote should not be associated with a particular candidate or political party.

#### **Voter Education/Voter Guides**

Several nonpartisan, nonprofit groups like Concerned Women for America publish voter guides that are appropriate for church distribution and do not jeopardize a church's nonprofit status. Generally, the voter guide must cover a wide range of issues and avoid editorial comment. The distribution of an incumbent's voting record would also be appropriate, as long as the publication avoided editorial comments that would prompt a reader to vote for a specific candidate.

## ELECTION-RELATED ACTIVITIES NOT ALLOWED IN CHURCHES:

#### **Endorsing Candidates**

A church may not endorse or oppose a candidate for public office. Nor can a

pastor from the pulpit—or acting on behalf of the church—endorse or oppose a candidate.

#### **Appearances by Candidates**

A candidate may not be allowed to deliver a political speech, particularly to garner support or raise funds for a campaign.

#### **Contributions and Fundraising**

- ★ Under the Internal Revenue Code, a church may not contribute money to or raise funds for a political party or a candidate for public office.
- ★ The Federal Election Campaign Act (FECA) is applicable. FECA prohibits any corporation from making contributions or expenditures in connection with a federal campaign. Those churches which are incorporated are subject to this provision.
- ★ Candidates cannot be allowed to use church facilities for political purposes because this may be viewed as equivalent to a contribution (i.e., a candidate may not use a church facility to make a political speech or meet with party officials to strategize).

#### **Mailing Lists**

A church may not loan its membership list or mailing list to a candidate or political committee for use in an election campaign. This would violate the Internal Revenue Code prohibition on participation in an election campaign. In a federal election, it could also violate the FECA prohibition on indirect expenditures by a corporation for a federal campaign since church funds were used to develop the membership list.

### MAKING A DIFFERENCE

Our nation and our government are in desperate need of salt and light, which only the church, her pastors and her people can provide. By understanding and creatively using the lawful means at your disposal, you can make a difference.

Concerned Women for America (CWA) is the nation's largest grassroots women's organization devoted to public policy issues. CWA, like your church, operates under the guidelines of a 501(c)(3) organization in its voter education projects. Your church may be interested in contacting the local CWA Area or State Director for information on holding a CWA-sponsored candidate forum. For more information about CWA in your area, contact:

Concerned Women for America 1015 Fifteenth St., N.W. Suite 1100 Washington, D.C. 20005 202-488-7000 800-458-8797 www.cwfa.org

This brochure has been reviewed and approved by CWA's legal counsel Webster, Chamberlain & Bean Washington, D.C.

This pamphlet is intended to be a general discussion and should not be interpreted as legal advice. Churches or pastors needing advice as to particular circumstances should seek the counsel of their own legal/tax advisors.