

501(c)(3) Employees Running for Office

While 501(c)(3) organizations may engage in many forms of advocacy, they are strictly prohibited from supporting or opposing candidates for public office.

Individuals who work for 501(c)(3) organizations, however, are not prohibited from supporting or opposing candidates in their personal capacity and outside of work hours. The IRS has stated: “The political campaign intervention prohibition is not intended to restrict free expression on political matters by leaders of organizations speaking for themselves, as individuals. Nor are leaders prohibited from speaking about important issues of public policy. However, for their organizations to remain tax exempt under section 501(c)(3), leaders cannot make partisan comments in official organization publications or at official functions of the organization.”¹

Individuals who work for or serve as board members for 501(c)(3) organizations may even wish to run for office themselves. In those situations, it is important for the 501(c)(3) associated with the candidate to avoid supporting or opposing the candidacy, as well as avoid giving the appearance of supporting or opposing the candidacy.

For more information on how to avoid having an individual’s activities attributed to her 501(c)(3) employer, see the AFJ facts sheet “[Election Activities of Individuals Associated with 501\(c\)\(3\) Organizations](#).”

Due to the complexity of the issue, this fact sheet is intended to provide general tips and guidance, not legal advice.

Time Off

Someone who works for a 501(c)(3) organization may be able to continue working full-time while running for office, especially early in a campaign. The candidate would have to restrict her campaign activities to her off-work hours. However, if a candidate’s campaign activity is interfering with her 501(c)(3) responsibilities or work hours, then the candidate should consider taking a leave of absence or otherwise take time off. It is a good idea for a 501(c)(3) to have a written policy to establish when leaves of absence are available, and to which types of employees (e.g., employees who have worked for the organization for a certain length of time). The 501(c)(3) should ensure that it applies its policy fairly to any employee who seeks time off, whether to run for office or for other personal reasons. The organization cannot grant an employee who is running for office leave when it would not grant leave to another similarly situated employee.

Using Organizational Resources and Facilities

An employee of a 501(c)(3) who runs for office should avoid using her 501(c)(3) employer’s resources, including computers, mailing lists, and office supplies. She should not have her campaign meetings in the office or have campaign materials delivered to the office.

¹ IRS Rev. Rul. 2007-41, 2007-25 I.R.B. (June 18, 2007)

Mentioning the Candidacy

Some 501(c)(3) organizations may provide updates on the activities of their staff in a newsletter, other public communication, or board meeting. A 501(c)(3) should avoid mentioning that a staffer or board member is running for office, however, since that mention of the candidacy likely suggests that the 501(c)(3) supports the candidate. Despite this precaution, the organization can mention a staff member's candidacy for informational purposes only, especially as it relates to a candidate's leave of absence or other staff updates. The organization also should not make announcements about volunteer opportunities for the candidate's campaign, share fundraising solicitations, or provide other organizational resources to support the candidate's campaign.

After the election, the 501(c)(3) organization may want to update the staff or board on the election outcome, but should be careful to avoid appearing to take credit for a winning candidate's election.

Individual Endorsements

Since an employee of a 501(c)(3) may support or oppose candidates in his individual capacity, it is permissible to support the candidacy of a colleague running for office. The safest course for a 501(c)(3) employee that supports a particular candidate is to avoid having the employee's organizational affiliation disclosed in the public endorsement. But if the employee's relationship with the 501(c)(3) will be mentioned in the endorsement, the IRS has suggested the campaign materials state the organization is named for identification purposes only, and that no endorsement of a candidate by the organization should be inferred.

Organizations Receiving Certain Federal Funds

Employees of nonprofit organizations that receive federal grants MAY be subject to provisions of the Hatch Act – a federal law that restricts the political activity of federal government employees. These employees may not be candidates for public office in a partisan election and their political activities are limited to their free time. (Note that paid leave is not considered "free time.") Currently, these Hatch Act provisions apply to employees of private, nonprofit organizations that plan, develop and coordinate federal Head Start or Community Service Block Grant programs, but could be expanded to other federal grant programs. For more information on the Hatch Act, see the website for the [U.S. Office of Special Counsel](#). Additionally, staff attorneys of organizations that receive funds from the [Legal Services Corporation](#) may not run for partisan elective office.

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