



# SAMPLE 501(C)(3) ORGANIZATIONAL POLICY FOR ELECTION SEASON

501(c)(3) organizations may engage in many forms of advocacy, including nonpartisan election-related activity. However, 501(c)(3) resources may not be used for partisan political activities, including supporting or opposing a political party or organization and supporting or opposing candidates for public office. In an election year, it is especially important for 501(c)(3) organizations to remind their staff and volunteers that certain election activities on behalf of the 501(c)(3), or using the resources of the 501(c)(3), are prohibited. Many organizations develop internal policies included in their employee manuals to provide clear guidance to staff.

In your policy, it is important to distinguish between what individuals may undertake in the name of the organization and what individuals who work for 501(c)(3) organizations are permitted to undertake as individuals separate from their organization. Individuals are not prohibited from supporting or opposing candidates in their personal capacity, as long as they do not use 501(c)(3) resources. For more information on this subject, see Bolder Advocacy's fact sheet "[Election Activities of Individuals Associated with 501\(c\)\(3\) Organizations.](#)"

Below is sample language that you may consider using to notify your staff of these rules. Each 501(c)(3) organization must assess its own level of risk tolerance, and your 501(c)(3) organization may choose to restrict more activities than the example below.

## SAMPLE LANGUAGE

Alliance for Justice (AFJ) is a 501(c)(3) organization. By law, none of its staff time or resources can be used for partisan political purposes—that is, to support or oppose any candidate running for public office. This is a strict prohibition and any perceived violation could result in a costly investigation by the public, media, and/or IRS, and possibly the loss of our tax-exempt status.

### EXAMPLES OF ACTIVITIES TO AVOID

Making statements that favor or oppose candidates or political parties at any AFJ event or meeting or in any AFJ official publication, including the website.

Posting comments that favor or oppose candidates or political parties on any AFJ social media, including our blogs, Facebook pages, Twitter accounts (including staff accounts associated with AFJ), etc.

## EXAMPLES OF ACTIVITIES TO AVOID (CONTINUED)

Allowing a candidate, political party, PAC, or any group working in a partisan political way to use our conference room without charge.

Giving a candidate, political party, PAC, or any group working in a partisan political way any AFJ mailing list.

Forwarding an email from a candidate, political party, PAC, or any partisan political group that came to your AFJ email account. Do **not** use your AFJ email address to subscribe to candidate or political material. If you inadvertently get candidate or political emails at work, delete them and unsubscribe from your AFJ email address from the email list.

Viewing candidate, party, or other political events or advertisements online on an AFJ computer.

Making statements or handing out literature supportive or critical of a candidate, political party, or PAC at an AFJ event.

Using the copier or postage machine to make copies of campaign materials or to mail them.

Making or receiving telephone calls in support or opposition of a candidate using AFJ's phones. If you receive such calls at work, advise the caller to call you at home or on your cell phone in the evening or on the weekend.

Wearing political buttons or t-shirts while representing AFJ at any event or meeting or in the office.

Putting partisan political signs, bumper stickers, or political buttons up in your office area or office window.

Paying for or attending political events hosted by political parties, campaigns, or other entities.

**NOTE:** These organizational prohibitions **do not** inhibit your individual participation in election activities, provided you **do not** use any AFJ resources, act, or represent that you are acting as an employee, volunteer, officer, or Board member of AFJ.

Examples of the type of individual election activities you may participate in include voting, making financial contributions to candidates, volunteering for a candidate on your own time (weekends or evenings), or **running for office**.

Many organizations with which you may be familiar, such as Human Rights Campaign and Planned Parenthood Action Fund, are 501(c)(4) organizations that can engage in partisan election activity. Don't look to other groups to determine whether you can do something, since AFJ's tax-exempt status may be different than that of other nonprofits.

If you have any questions about these policies, please contact your supervisor.



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