



February 10, 2020

Election Season Compliance Resources for 501(c)(3) Organizations

Election season is a tricky time for 501(c)(3) organizations, which are prohibited by federal law from engaging in partisan political activity. The run-up to an election can be a good time to engage in civic education, encourage communities to participate in the political process, and draw media attention to your issue campaigns. At the same time, each of these activities must be performed carefully to ensure that it is not perceived as partisan. Other events that may enmesh an organization in partisan political activities include the temptation to respond to candidates' controversial statements, collaboration with other organizations, and employees' own political activities.

Lawyers Alliance's educational resources for 501(c)(3) organization activities during election season include:

- **Making the Most of Election Season: Civic Engagement and Nonpartisan Advocacy within the Rules** (archived webinar)

When elections are in full swing, nonprofit organizations need to consider how they can help educate and mobilize their communities without jeopardizing their tax exempt status. While 501(c)(3) organizations cannot participate in election season in a partisan manner, they can run voter registration and get out the vote campaigns, hold candidate forums, and produce voter guides, so long as they do so in a nonpartisan manner. This webinar will explain how to do all of that and more. It will also provide advice on how to respond when a candidate asks to use an organization's space or mailing lists, or invites himself to appear at an organization's event. To obtain access to this webinar, register here: <https://lawyersalliance.org/recording-webinars>. There is a \$25 fee.

- **Policies and Procedures to Help 501(c)(3) Organizations Stay Within Limits on Partisan Political Activity During Election Season -**

https://lawyersalliance.org/userFiles/uploads/legal_alerts/Election_Season_Checklist_Political_Activity_Legal_Alert_Feb_2020_Final.pdf

Organizations with 501(c)(3) status should review their policies and procedures to ensure that their election season activities cannot be construed as partisan.

- **Obligations of Directors, Officers and Managers of Organizations That Register to Lobby**

https://lawyersalliance.org/userFiles/uploads/legal_alerts/Directors_Managers_Obligations_Lobbying_Legal_Alert_Nov_2018_FINAL.pdf

If an organization is registered as a lobbyist with New York City, certain officers, managers, employees and their family members may have lower limits on contributions to candidates for NYC office, and an obligation to report political fundraising or paid political consulting for NYC candidates.

- **Amended New York State Election Law Allows Employees Up to Three Hours of Paid Time Off to Vote**

https://lawyersalliance.org/userFiles/uploads/legal_alerts/Paid_Time_Off_to_Vote_Legal_Alert_June_2019_FINAL.pdf

All registered NY voters may request up to three hours of time off, regardless of their schedule, without loss of pay to enable the employee to vote in any public election.

- **Political Activity and Lobbying by Nonprofits**, in *Advising Nonprofits* (6th ed., 2014)

This chapter of Lawyers Alliance's book, *Advising Nonprofits*, discusses Internal Revenue Code restrictions on the political and lobbying activities of tax exempt organizations, as well as lobbying disclosure requirements imposed by the federal Lobbying Disclosure Act, NY State and NY City and campaign finance restrictions imposed by federal and New York law. To purchase a hard copy or digital access, go to <https://lawyersalliance.org/publications/list>.

In addition to Lawyers Alliance's publications and webinars, **Alliance for Justice's Bolder Advocacy project** is a valuable election season resource. You can

- find short fact sheets on election season compliance at www.bolderadvocacy.org.
- discuss your election season questions with their attorney of the day by calling 866-NP-LOBBY (866-675-6229), emailing them at advocacy@afj.org, or fill out a simple form online at <https://bolderadvocacy.org/resource-library/technical-assistance/>.

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