**Module 15**

**Issue Advocacy or Campaign Intervention**

**PowerPoint Script**

**Slide 1: Title Page**

Welcome to a brief introduction on defining campaign intervention.

**Slide 2: Learning Objectives**

Today we are going to spend some time talking about electioneering and campaign intervention. The goal of this training module is to educate you as to why your organization needs to pay attention to its electioneering activities. First, we will briefly discuss what electioneering is. Next, we will discuss restrictions on a charity’s electioneering activities and the penalties for failure to comply. Finally, we will cover the difference between issue advocacy, which is permissible electioneering, and campaign intervention, which is impermissible electioneering.

As we go through the material today it is important to remember this just a brief overview. You can find more information on our website on the material covered today.

Now, these first two slides may seem familiar. They are the same as was covered in the first module on electioneering, so we will just briefly cover these once more to refresh your memory.

Read from the slide.

**Slide 3: How are §501(C)(3) organizations affected by the limits on electioneering?**

Read from the slide.

**Slide 4: Issue advocacy vs. campaign intervention**

Read from the slide.

Slide 5: **Issue advocacy vs. campaign intervention**

Now, how can an organization ensure that it is not operating in a manner that crosses this fine line? First, it is important to note that § 501(c)(3) organizations may take positions on public policy issues including issues that divide candidates in an election for public office, but organizations must avoid any issue advocacy that functions as a political campaign intervention by appearing to intervene on behalf of or in opposition to a particular candidate. When looking to whether an organization has engaged in behaviors giving rise to a campaign intervention, the IRS will assess the facts and circumstances of the context.

To reiterate this point, read from the slide.

**Slide 6: How does the IRS determine when a §501(C)(3) organization has engaged in campaign intervention?**

Read from the slide.

**Slide 7: Seven Factors**

In evaluating whether statements made by an organization constitute an intervention, the IRS looks at seven factors. These factors include:

1. Whether the statement identifies one or more candidates for a given public office;
2. Whether the statement expresses approval or disapproval for one or more candidates’ positions and/or actions;
3. Whether the statement is delivered close in time to the election;
4. Whether the statement makes reference to voting or an election;
5. Whether the issue addressed in the communication has been raised as an issue distinguishing candidates for a given office;
6. Whether the communication is part of an ongoing series of communications by the organization on the same issue that is made independent of the timing of any election; and
7. Whether the timing of the communication and the identification of the candidate are related to a non-electoral event such as a scheduled vote on specific legislation by an officeholder who also happens to be a candidate.

Now that we have briefly covered how the IRS will assess whether an organization has engaged in an activity that constitutes a campaign intervention, let’s look to an example.

**Slide 8: Voter Education**

Read from the slide.

**Slide 9: Examples of permissible and impermissible voter education activities**

Read from the slide.

For additional examples, please visit the website!

**Slide 10: Individual activities by organization leaders**

§ 501(c)(3) organizations should also bear in mind that activities done by their employees could inadvertently expose the organization to scrutiny, as the behaviors of certain employees who engage in prohibited political campaign intervention may constitute an intervention on behalf of the organization. While non-profit employers do not want to curb their employees’ free speech rights, especially when those rights are exercised in the employees free-time, the organization must protect itself from exposure. To avoid this, employers should have clear policies in place detailing what an individual can say or do on behalf of the organization, or as an individual, free and clear of the organization. Entities should also provide their employees with training on these policies.

Read from the slide.

**Slide 11: Permissible activities for individuals**

The following are permissible activities for individuals to engage in during their own spare time:

Read from the slide.

**Slide 12: Impermissible activities for individuals**

The following are impermissible activities for individuals to engage in during their own spare time:

Read from the slide.

**Slide 13: Coalition and partnership activities**

Finally, we will briefly discuss coalition and partnership activities.

Read from the slide.

**Slide 14: Safeguards**

In order to ensure the safety of an organization’s tax-exempt status while engaging in activities with coalitions and/or partnerships, the tax-exempt organization should, among other things:

1. Maintain power over meetings with coalition members;
   1. Where meetings include members with varying tax statuses, circulate agendas in advance and obey the agendas, and permit members to exit when the meeting content shifts to materials that are inappropriate per the respective tax-exempt organization’s limitations.
2. Maintain control over the use of the coalition’s website
   1. Create an agreement pertaining to the structure of the website, what content may be displayed, and who will maintain the website.

Coalitions and partnerships can be tricky, so consult with your attorney on all decisions regarding coalition and partnership membership and activities.

**Slide 15: End**