

GUIDELINES ON POLITICAL ADVOCACY, LOBBYING, AND ELECTIONS

Unitarian Universalist Congregation of Atlanta

Policy Purpose:

To establish guidelines separating members' political activities with that of the church.

Policy:

The Unitarian Universalist Congregation of Atlanta (UUCA) has a long history of participating in social justice activities at all levels of society. Unitarian Universalist principles encourage the right of conscience and utilizing the democratic process to achieve social justice, equity, and equal opportunity for all individuals in our local, national, and global communities. Our congregation supports individual and group efforts to bring about a world where no person is denied the right to participate and enjoy the fruits of a just and equitable society.

As a religious organization, however, UUCA must be cognizant of the legal requirements to maintain our tax exempt status as a 501 (c) (3) organization as defined by the Internal Revenue Code. Although our country was founded on the principle of the separation of church and state, this does not preclude religious organizations from actively participating in public policy activities without endangering their nonprofit tax-exempt status. There are numerous areas in which our congregation can participate in political actions as permitted under IRS regulations.

It is the policy of the UUCA to act within guidelines permitted by the IRS code as described below:

A. Issue Advocacy: Without limits on time, effort and expense, this congregation and its representatives may engage in issue advocacy through activities such as mobilizing congregants and the public as long as it does not involve **political campaign intervention** (see below).

B. Lobbying: This congregation and its representatives may engage in lobbying (advocating for or against legislation) as long as it constitutes less than 5% of this congregation's total activities (money, staff, and volunteer time).

C. Political campaign intervention: This congregation and its representatives can do nothing that advocates for or against candidates for public office or political parties. (Note: This IRS provision does not restrict free expression on political matters by the minister and other leaders of the congregation when speaking for themselves as individuals.)

Below is a list of some of the more common Do's and Don'ts of political activities our congregation must follow to retain tax-exempt status, however, the restrictions on lobbying and political campaign intervention described here apply only to a congregation as a legal

entity, or to a person or group speaking in the name of the congregation. A minister or congregation member may freely engage in these activities as an individual. However, if the person(s) are identified by or likely to be associated with the congregation, they should state clearly that they are speaking as individuals.

As a Congregation, Do

Advocate for non-partisan positions in the media and to elected officials.

Educate and mobilize congregants and the general public on issues.

Work in local coalitions or partnerships on issues of social justice.

Support or criticize legislators, lobby them, and work to hold them accountable as long as this is done consistently and not just during election years.

Sponsor and distribute nonpartisan information that is clearly independent and objective such as voter education materials.

Invite political candidates to speak at congregational functions as long as all candidates have an equal opportunity to participate.

As a Congregation, DON'T

Advocate for or against candidates for public office or political parties.

Issue letters of endorsement or opposition on congregation letterhead

Distribute campaign literature, display campaign signs, or engage in activities that could be construed as endorsing a candidate. This applies to elections at all levels of government.

Contribute money or donate space to candidates.

Make partisan comments in official organization publications or at official functions of the organization.

This is not a definitive list, but addresses some of the most common issues that may be encountered at UUCA. More specific information and guidance relating to political campaign activity, advocacy and lobbying can be obtained in **THE REAL RULES – Congregations and the IRS Guidelines on Advocacy, Lobbying, and Elections – UUA, Washington Office for Advocacy**. This information is available on the UUA website (UUA.ORG) and as an adopted attachment to this policy (http://www.uua.org/documents/washingtonoffice/real_rules.pdf). It is the Executive's position that these guidelines should be followed by all members of the congregation.

A church member who has any questions or concerns that a proposed activity meets policy guidelines is encouraged to consult with the Executive (or Executive's representative) prior to initiating political activity of any sort.

Approved September 6, 2017.