

POLITICAL ACTIVITY AND LOBBYING GUIDELINES FOR CATHOLIC ORGANIZATIONS

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Websites, E-Mail, Social Media

There are no special rules applicable to political campaign intervention via electronic media. The IRS treats dissemination of communications that constitute political campaign intervention via an exempt organization website in the same manner as communications disseminated via print or other media. An exempt organization is responsible for the content on its own website. It is also responsible for the content on webpages of other organizations that are directly linked from its website. Accordingly, an organization should monitor the content of all linked webpages. Links to candidate-related materials are not *per se* problematic. The IRS has indicated that it will evaluate all facts and circumstances with respect to candidate-related links, including: the context for the link on the exempt organization's website; whether all candidates are represented; the exempt purpose, if any, served by offering the link; and the directness of the links between the organization's website and the webpage containing materials that indicate support for or opposition to candidates.¹

The following information posted on a Catholic organization's website or contained in an e-mail communication sent from the organization's computers can be expected to be viewed by the IRS as constituting political campaign intervention: (a) selective links to websites maintained by a candidate, PAC or political party; (b) endorsements of or statements of opposition to any candidate; (c) biased voter education materials; and (d) links to webpages of other organizations containing any of the same information.

Example 1. Church P, a section 501(c)(3) organization, maintains a website that includes such information as biographies of its ministers, times of services, details of community outreach programs and activities of members of its congregation. B, a member of the congregation of Church P, is running for a seat on the town council. Shortly before the election, Church P posts the following message on its website, "Lend your support to B, your fellow parishioner, in Tuesday's election for town council." Church P has intervened in a political campaign on behalf of B.²

¹ Rev. Rul. 2007-41.

² See Example 1, Pub. 1828 at 17; Situation 21, Rev. Rul. 2007-41.

Example 2. Church M, a section 501(c)(3) organization, maintains a website and posts an unbiased, nonpartisan voter guide that is prepared consistent with the principles discussed in **Voter Guides**, above. For each candidate covered in the voter guide, M includes a link to that candidate’s official campaign website. The links to the candidate websites are presented on a consistent neutral basis for each candidate, with text saying “For more information on Candidate X, you may consult [URL].” M has not intervened in a political campaign because the links are provided for the exempt purpose of educating voters and are presented in a neutral, unbiased manner that includes all candidates for a particular office.³

Example 3. Church N, a section 501(c)(3) organization, maintains a website that includes such information as staff listings; directions to the church; and descriptions of its community outreach programs, schedules of services, and school activities. On one page of the website, Church N describes a particular type of treatment program for homeless veterans. This section includes a link to an article on the website of O, a major national newspaper, praising Church N’s treatment program for homeless veterans. The page containing the article on O’s website does not refer to any candidate or election and has no direct links to candidate or election information. Elsewhere on O’s website, there is a page displaying editorials that O has published. Several of the editorials endorse candidates in an election that has not yet occurred. Church N has not intervened in a political campaign by maintaining a link to the article on O’s website because the link is provided for the exempt purpose of educating the public about its programs; the context for the link, the relationship between Church N and O and the arrangement of the links going from Church N’s website to the endorsement on O’s website do not indicate that Church N was favoring or opposing any candidate.⁴

Blogs and various social networking sites like Twitter, Facebook, Instagram and YouTube can present risks of political campaign intervention for unwary organizations. The IRS has not provided guidance about the application of the prohibition against political campaign intervention to social media communications. After evaluating all facts and circumstances, the critical questions in every instance will be: (1) whether the post or communication at issue expresses an opinion (positive or negative) about a candidate; and (2) whether that communication is attributable to the Catholic organization. For example, is an organization’s “friending” or “following” a political candidate tantamount to an endorsement or preference for that candidate? What about a church employee tweeting, texting or e-mailing about candidates during work hours? How do these employees identify themselves? Are they using the church-provided facilities? Are these postings part of their job responsibilities? What about blogs? A Catholic organization is responsible for blog content posted on its website by its employees, but is the organization also responsible for guest blogger postings? What about user comments? What if the organization undertakes to moderate postings and selectively deletes posts according to content? **Catholic organizations should seek local legal advice regarding political content or links to political content on their websites, e-mails and social media.**

³ See Example 3, Pub. 1828 at 18; Situation 19, Rev. Rul. 2007-41.

⁴ See Example 2, Pub. 1828 at 17; Situation 20, Rev. Rul. 2007-41.