

**Beth Sholom Temple  
Policy Statement  
Concerning  
Political Intervention and Advocacy Issues**

POLICY: BST's official advocacy positions should be determined by a recorded roll-call vote by the BoD with at least a two-thirds majority support. The membership must be notified of the decision in a timely manner, but not to exceed one week. Official BST advocacy statements should be approved by a majority vote by the BoD.

**BACKGROUND:**

Beth Sholom Temple is often called upon to decide whether or how to participate in activities or events that may have political or advocacy aspects or undertones. Such decisions require the Board of Directors to take into consideration the diversity of the Temple's membership as well as the governmental regulations to which we are subject as a 501(c)(3) charitable organization. The Policy Statement below discusses these issues in the context of both Political Intervention and Advocacy Issues.

When choosing advocacy issues, BST must take into consideration the diversity of its membership. The decision on which advocacy issues BST may support must first advance BST's mission. There are many judicial, social, ethical, and moral issues that divide, not only the congregation, but the nation as well. Therefore, BST's religious leadership, Board of Directors (BoD), and general membership must exercise a great deal of consideration before taking official positions.

Any congregant of BST may request the BoD consider issuing an advocacy statement on any issue. **REMEMBER:** Each member of the congregation is free to express his or her advocacy on any and all issues; however, he or she may not advocate as an official representative of BST, but rather as a concerned, private citizen.

**Political Intervention:**

Under the Internal Revenue Code, all section 501(c)(3) organizations are absolutely prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elected public office in the Federal, Commonwealth, or local government.

Contributions to political campaign funds or public statements of position (verbal or written) made on behalf of Beth Sholom Temple (BST) in favor of or in opposition to any candidate for public office (in the Federal, Commonwealth, or local government) clearly violate the prohibition against political campaign activity.

***Violations of these prohibitions may result in denial or revocation of tax-exempt status and the imposition of certain excise taxes.***

Certain activities or expenditures may be allowed depending on facts and circumstances:

- Certain voter education in activities (including presenting public forums and publishing voter education guides) conducted in a non-partisan manner do not constitute prohibited political campaign activity.
- Other activities intended to encourage people to participate in the electoral process, such as voter registration and get-out-the-vote drives, would not be prohibited political campaign activity, if conducted in a non-partisan manner.

However, voter education or registration activities with evidence of bias will constitute prohibited participation or intervention. For example:

- Would favor one candidate over another.
- Oppose a candidate in some manner.
- Have the effect of favoring a candidate or group of candidates.

The following activities would be clearly prohibited:

- Makes or solicits contributions to or for candidates or political organizations.
- Endorses a candidate or rates the candidates (no matter how objective such rating may be).
- Publishes or distributes partisan campaign literature or written statements.
- Has a BST representative speak out in support or opposition of a candidate for public office in Federal, Commonwealth, or local government.
- Uses BST's resources to influence an election.

BST would be allowed to conduct non-partisan activities that educate the public and assist the public to participate in the electoral process. Such valid educational activities can take various forms:

- Producing and distributing voter education guides.
- Conducting non-partisan voter registration.
- Conducting get-out-the-vote drives.
- Holding candidate forums; however, all candidates must be invited to participate.

BST would violate the ban on political campaign intervention by issuing a statement in support of, or opposition to, a candidate. Even a statement that does not explicitly urge its audience to vote a certain way might implicitly support or oppose a candidate if:

- The statement mentions a candidate for public office.
- The statement expresses approval or disapproval of a candidate's positions or actions.
- The statement is published during a political campaign.
- The statement mentions voting or the election.
- The statement raises an issue on which the candidates disagree.

However, the statement could possibly be permissible if:

- The statement is part of an ongoing series of communications on the same issue that are made irrespective of the timing of any election.
- The statement is related to an event other than the election, such as a scheduled vote on specific legislation.

As the web becomes a pervasive and predominant means of communication, it is increasingly serving as the electioneer's medium of choice. BST's statements posted on a website are treated no differently from statements appearing in print or broadcast media; therefore, a statement posted on the BST's website that favors or opposes a candidate for public office is as much at risk of political campaign intervention as if the statement had been communicated in print or made oral remarks. The statement is also at risk, as well, if the statement links to other websites that advocate for or against a candidate.

### **Advocacy Issues:**

BST may advocate for or against an issue if such advocacy furthers BST's mission. BST may continue to advocate for issues during a political campaign, but must not use advocacy as an excuse for, or to double as, political campaign intervention. BST risks intervening in a political campaign when its message invites the recipient to compare a candidate's position on an issue with BST's own views. The message need not expressly urge a vote for or against a candidate, nor need it even mention a candidate by name. Candidates can be conjured up by substituting party labels or code words for names like "conservative," "liberal," "pro-life," "pro-choice" or when the message concerns an issue that figures prominently in the campaign and on which the candidates hold opposing views.

BST must exercise due caution when associating or affiliating BST with other advocacy groups. BST must remain autonomous. Official affiliation with other advocacy groups could run the risk of damaging BST's reputation and possibly compromising its tax-exempt status should that advocacy group knowingly, or unknowingly, violates the Internal Revenue Code. Rather than signing a "joint letter" along with other advocacy groups, BST may consider sending its own letter to accompany the "joint letter" in order to err on the side of caution.

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In general, no organization may qualify for IRC Section 501(c)(3) status if a substantial part of its activities is attempting to influence legislation (commonly known as lobbying). BST may engage in some lobbying, but too much lobbying activity risks loss of tax-exempt status. Legislation includes action by Congress, any Commonwealth legislature, any local council or similar governing body, with respect to acts, bills, resolutions, or similar items (such as legislative confirmation of appointive offices), or by the public in a referendum, ballot initiative, constitutional amendment, or similar procedure. It does not include actions by executive, judicial, or administrative bodies. BST will be regarded as attempting to influence legislation if it contacts, or urges the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation; or if BST advocates the adoption or rejection of legislation. BST may involve themselves in issues of public policy without the activity being considered as lobbying. For example, BST may conduct educational meetings, prepare and distribute educational materials, or otherwise consider public policy issues in an educational manner without jeopardizing its tax-exempt status.

BST's membership should be reminded at least annually of this Policy Statement, especially prior to an election cycle, or special elections, for Federal, Commonwealth, or local government offices.