

## **Board Members and Election-Year Activities**

501(c)(3) organizations are prohibited from supporting or opposing candidates for public office ("campaign intervention"). This prohibition, however, does not apply to the activities of 501(c)(3) board members when they are acting in their **individual capacity**.

Board members of 501(c)(3) organizations—whether public charity or private foundation—are often personally engaged in the political and democratic process in ways that are related to an organization's mission. Although the 501(c)(3) itself is prohibited by its tax-exempt status from engaging in partisan activity, individuals do not give up their basic First Amendment rights of speech and association because they join the board of a 501(c)(3). The question is, when is a board member representing a 501(c)(3), and when is she acting in her individual capacity?

The following guidelines can help an organization and its board members avoid having personal activities attributed to the organization.

- Board members cannot use a 501(c)(3)'s assets or facilities to carry out their personal campaign work. This includes resources like letterhead, photocopiers, telephones, lists, mailing permits, email accounts, and social media platforms. In addition, board members should not wear 501(c)(3) t-shirts when campaigning for a candidate or use their board title in signing a letter to the editor opposing a particular candidate's views on an issue.
- 501(c)(3)-sponsored events use the organization's reputation and goodwill, so 501(c)(3) representatives cannot support or oppose candidates at such events. For example, a board member should not, while attending an organization-sponsored event, wear a political button or campaign t-shirt. This is true whether the event is open to the public or members-only. In addition, the 501(c)(3)s should not highlight (in a blog, on Facebook, in a newsletter, etc.) any of their board member's personal campaign intervention activities.
- 501(c)(3) organizations should make board members aware, in writing, of rules against using organizational resources for supporting or opposing candidates, ideally in the organization's board policies.

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