



PRESERVE THE JOHNSON AMENDMENT & CLARIFY POLITICAL ACTIVITY

Independent Sector urges Congress to reject proposals to weaken or repeal the Johnson Amendment. Support policies to clarify nonprofit political activity policies.

Sources:
Bright Lines Project; Independent Sector; Pew Charitable Trusts

Background

The Internal Revenue Code prohibits 501(c)(3) organizations from intervening in political campaigns. This provision, also known as the “Johnson Amendment,” prevents charities from directly supporting or opposing political candidates, but it does not restrict their capacity to participate in public policy.

Charitable organizations can advocate around mission-driven issues that affect our communities.

Preserve Nonpartisan Charities

For over 60 years, the Johnson Amendment has played an essential role in maintaining public confidence in, and support for, the charitable community. Current proposals to repeal or modify the Johnson Amendment jeopardize the ability of charities remain a nonpartisan haven, separate from politics, in our civil society. A majority of voters (72 percent) want to keep current law prohibiting 501(c)(3) organizations from engaging in partisan political activity.

Safeguard Charitable Giving

Historically, Congress and the public made clear that charitable donations should not be used to support political campaigns. Proposals to weaken or repeal the Johnson Amendment remove the firewall that ensures charitable donations will not be used for political activity. Without this critical barrier, the nonpartisan value of the charitable deduction and donor privacy laws may be weakened in the future.

Clarify Political Activity

All 501(c) organizations need clearer policies governing nonprofit political activity. Clearer laws will enable more nonprofits, including religious institutions, to participate in the policy process through advocacy, lobbying, and civic engagement. The Bright Lines Project proposes a solution to political activity rules for all 501(c) organizations:

1. Establish clearer definitions of nonprofit actions that would qualify as political activity, which would remain off limits to 501(c)(3) charities; and
2. Create four categories of “safe harbors” actions that would not be considered political activity, such as issue advocacy and personal remarks at in-person meetings.

Preserve
Johnson
Amendment



Clarify Political
Activity



Better Nonprofit
Engagement in
Policy