

MTT
Ministry Training Track

Monday, September 16, 2024

6:00PM



Zoom ID: 876 5365 4568

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Conference Call#: 301.715.8592

Politics & the Church: Election Season “Do’s & Don’ts” for the 501(c)3 Ministry

Facilitator: *Dr. William “Bill” Whitaker, II*
BGCVA Director of Clergy Ministry & Leadership Development

Training for Church Trustees & Officers

Register Today: <https://www.bgcva.org/training.html>

To Attend:

<https://us02web.zoom.us/j/87653654568?pwd=c2d5NmITbDNNU1IWMWFGTkVJOVAwQT09>

Virtual Library: <https://www.bgcva.org/virtual-library.html>.

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Dr. James E. Coleman
Convention President

Dr. Leo Whitaker
Executive Minister

Reverend Michael Shannon
Clergy Ministry President

Dr. William “Bill” Whitaker
Director of Clergy Ministry &
Leadership Development

What is a 501(c)(3) Organization?

An organization whose purpose is either Charitable, Religious, Educational, Scientific Literary, Testing for Public Safety, Fostering National or International Amateur Sports Competition, or Preventing Cruelty to Children or Animals.

501(c)(3) “Charitable” Definition

“The term **charitable** is used in its generally accepted legal sense and includes relief of the _____, the distressed, or the _____; advancement of religion; advancement of education or science; erecting or maintaining public buildings, monuments, or work, lessening the burdens of _____; lessening neighborhood _____; eliminating prejudice and discrimination; defending human and civil rights secured by law; and combating community deterioration and juvenile delinquency.”

501(c)(3) Non-Profit Benefits

1. Establish Credibility and Trust

By qualifying as a 501(c)(3) organization, donors, supports, volunteers, and employees know that your church meets the _____ of regulatory authorities.

2. Tax Exemption

501(c)(3) organizations are exempt from taxation on income related to its purpose, property taxes, and Federal Unemployment Tax (FUTA).

3. Ability to Apply for Grants

501(c)(3) organizations are able to seek grants from government, corporations, and private foundations to help fund the organization’s mission and purpose.
501(c)(3) Benefits

4. Access to Government Programs

501(c)(3) organizations have exclusive access to government agencies with specific limitations on eligibility. This includes Disaster Relief Funds, federal loans, and tax-exempt financing.

5. Accept Tax-Deductible Donations

Donors to 501(c)(3) organizations are able to receive federal income tax write-offs for donations (tithes & offerings).

6. Purchases are Tax Free

501(c)(3) organizations are exempted from sales taxes on purchases with the restriction that the items purchased must be for the organization’s charitable purpose.

501(c)(3) Benefits (cont'd.)

7. Limited Personal Liability

The leaders, volunteers, members, and Board Members of 501(c)(3) organizations typically cannot be held personally liable for the organization's actions, debts, and legal obligations to include times when the 501(c)(3) faces litigation and financial difficulties.

8. Access to Discounts

501(c)(3) organizations have access to various types of discounts that are of great financial benefit to the non-profit. Examples of types of discounts are...

Common 501(c)(3) Discounts

- Office supplies and services
- Event spaces
- Insurance
- Membership in professional and trade associations
- Postal services
- Education and training

[IRS Publication 1828]

The Price Churches Pay for Having 501(c)(3) Status

In exchange for not paying taxes, all 501(c)(3) organizations are expected to...

1. Follow _____ rules and regulations as set forth by the _____.
2. Limit their existence, operation, and focus to the _____ for which they were created.

Non-Profit 501(c)(3) Religious Organization Political Activity

“Under the Internal Revenue Code, all IRC Section 501(c)(3) organizations, including churches and religious 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 elective public office.” (IRS Publication 1828)

Non-Profit 501(c)(3) Religious Organization Political Contributions

“Contributions to political campaign funds or public statements of position (verbal or written) made by or on behalf of the organization in favor of (or in opposition to) any candidate for public office clearly violate the prohibition against political campaign activity.” (IRS Publication 1828)

“Violation of this prohibition may result in denial or revocation of tax-exempt status and the imposition of excise tax (taxes imposed on certain goods, services, and activities).” (IRS Publication 1828)

The 2024 Election Includes...

Election 2024 “Hot Topics” & “Top Issues”

(Pew Research Center)

Democracy On the Ballot Video by Dr. Otis Moss, III.

**Shared with the permission of Rev. Dr. Otis Moss III: Trinity United Church of Christ, Chicago, IL.*

501(c)(3) Election Time **Red Light/Green Light**

Biblical Perspectives on Political Topics

Sermons preached and Bible studies taught addressing biblical perspectives on political topics (i.e. abortion, sexual orientation and gender identity, gun control legislation, criminal justice reform, and other topics).

Circle whether this is a **Red Light/Green Light**.

Why?

City Hall in the Church

A church-held “City Hall Panel Discussion” and nonpartisan forum is held in the church sanctuary for all candidates to address political matters to the church’s members.

Circle whether this is a **Red Light/Green Light**.

Why?

Single Party Invitation

A church invites Democratic, but not Republican candidates for a political office to address the congregation

Circle whether this is a **Red Light**/**Green Light**.

Why?

The Non-Political Politician

A Political Candidate Speaks in a Noncandidate Capacity. The church provides an opportunity for a candidate to speak in a noncandidate capacity (for example, as a member of the church, public figure, or expert in a nonpolitical field) without providing equal access to all political candidates for the same office.

Circle whether this is a **Red Light**/**Green Light**.

Why?

Voter Education Activities

A church distributes a compilation of voting records of both Presidential candidates on major legislative issues involving a wide range of subjects. The publication contains the opinions of both the church and the church's leaders and suggests the approval and election of one of the candidates.

Circle whether this is a **Red Light**/**Green Light**.

Why?