

Diocese of Covington

Policies & Procedures Manual

Section: Compliance – Laws and Regulations

Policy: Political Activity Prohibition



The Diocese of Covington maintains status as a Not-For-Profit organization under section 501(c)(3) of the Internal Revenue Code. Diocesan parishes, schools, agencies, organizations and institutions are included under this tax ruling and may not participate or intervene in political campaigns on behalf of, or in opposition to, any candidate for political office. Accordingly, the following prohibitions are to be strictly observed by all employees and volunteers of parishes, schools and Diocesan institutions:

- 1) No direct or indirect statements, verbal or written, may be made supporting or opposing any candidate for public office. This would include, but not be limited to, the wearing of any political type clothing or accessories that advertise for a candidate; i.e. t-shirts, buttons, etc.
- 2) Financial support may not be given to any candidate, political action committee, or political party. This includes: monetary donations, use or rental of facilities, volunteers, mailing lists, and solicitations on behalf of candidates, political action committees, or political parties.
- 3) Distribution of literature supporting or opposing a candidate is strictly prohibited on Diocesan, parish, school or institutional property (including festivals) by anyone. This expressly pertains to all employees and volunteers of parishes, schools and Diocesan institutions. This includes the distribution of political information, literature and/or novelty items, such as t-shirts, rulers, magnets, etc.
- 4) Invitations and visits from incumbent officeholders or candidates to diocesan, parish or school property (including festivals) may not be accepted during a political campaign.
- 5) Sponsorships of any parish, school, or Diocesan institution activity or event (including festivals) by candidates for political office are expressly prohibited – even if the sponsorship does not mention the office for which the candidate is running.

This policy is not intended to limit an employee's or volunteer's right to free speech, which may be freely exercised during nonworking/non-volunteering hours with the understanding that any such political speech is in no way made on behalf of the Diocese of Covington.

The United States Conference of Catholic Bishops Office of General Counsel has produced Political Activity Guidelines for Catholic Organizations (2007). This document sets out practical explanations and illustrations for various situations that Churches encounter. Please read it, educate the leaders in your parish or Catholic organization on it, and follow its advice. It is found directly on the USCCB website or by [clicking here](#).

Diocesan parishes, schools, and institutions must be extra mindful of the Internal Revenue Service prohibition against intervention in political campaigns that applies to all section 501(c)(3) organizations. The IRS interprets the political campaign intervention prohibition as absolute, meaning that a single act can cause an organization to lose its tax exemption, regardless of whether the act constitutes a substantial part of the organization's activities. Additionally, courts have supported and upheld this viewpoint.