



Support the continued full enforcement of the Johnson Amendment and keep partisan politics out of the charitable sector.

The Issue

- The Administration and some members of Congress are trying to weaken and repeal the Johnson Amendment.
- This tax law enables individuals of all beliefs to come together to solve community problems free from partisan divisions.
- Nonpartisanship protects the integrity and independence of charitable nonprofits, houses of worship, and foundations and allows them to focus on the common good and the communities they serve.
- For 60+ years, the Johnson Amendment has been a valuable protection that keeps charitable nonprofits, religious institutions, and foundations focused on their missions rather than diverting their time, money, and other resources to engage in raw partisan politics.

What is the Johnson Amendment?

- The Johnson Amendment is a 1954 amendment to the tax code.
- It prohibits 501(c)3 tax-exempt organizations from endorsing or opposing candidates for office, making campaign contributions, or coordinating activities with candidates, Political Action Committees (PACs), and political parties.

Maintaining the Johnson Amendment

- Supports nonpartisanship.
- Reaffirms nonprofits as being trusted, effective problem solvers.
- Prevents pressure to engage in electoral activities that would redirect resources away from mission work.

Potential Consequences

- If enacted, legislative proposals could politicize charitable nonprofits, houses of worship, and foundations, plunging them into partisanship. It could hurt the public and damage the capacity of organizations in a wide variety of ways, including:
 - Erosion of public trust as organizations come to be considered as party-affiliated charities.
 - Insistence on endorsements by candidates and their operatives.
 - Pressure on charitable nonprofits by donors to endorse favored candidates.
 - Diversion of resources from mission as pressure is applied to 501(c)3 organizations to redirect charitable resources to partisan political campaigns.

Change Is Not Needed

- Nonprofits already have tremendous free speech protection under existing law.
- Charitable nonprofits, houses of worship, and foundations are allowed to advocate on policy issues relevant to their missions and the people they serve.
- In their personal capacity, nonprofit board members, volunteers and staff can freely speak out on partisan issues, make campaign contributions, and even run for office.
- There's not a problem. The Internal Revenue Service (IRS) is not currently investigating churches or other nonprofits in regard to the Johnson Amendment.