

## **Listening and Lobbying Sprint: Guidance on Advocacy and Lobbying December, 2024**

*Dearly beloved Friends, these things we do not lay upon you as a rule or form to walk by, but that all with the measure of the light which is pure and holy may be guided, and so in the light walking and abiding, these may be fulfilled in the Spirit—not from the letter, for the letter killeth, but the Spirit giveth life.*

— ELDERS OF BALBY, 1656

### **Introduction**

Quakers have a deep and abiding tradition of listening to and following the leadings of the Spirit to advocate for peace, justice, mercy, equality, environmental stewardship, and other concerns. This witness is carried out both through individual and collective actions.

Under U.S. tax laws, 501(c)(3) tax exempt religious organizations like Philadelphia Yearly Meeting (PYM) may engage in “advocacy” but may only engage in “lobbying” so long as it is not a “substantial part of its activities.” The IRS rules are not clear as to where the line is between permitted advocacy and restricted lobbying. No definition of “substantial part” is provided for religious organizations. The IRS regulations are clear, however, that exempt organizations are prohibited from partisan political activities and cannot endorse specific candidates for public office.

PYM recognizes the practical and important legal and financial needs that are served by protecting its status as a 501(c)(3) tax-exempt religious organization. The tax-exempt status enables PYM to receive tax-deductible contributions, to administer certain trusts currently in our care, to be exempt from real estate taxes, and to receive grants from other non-profit organizations. As the parent organization, PYM’s tax-exempt status is shared with monthly and quarterly meetings. Collectively, these tax advantages greatly expand the resources and services that PYM and its constituent meetings can provide.

Should PYM lose its tax-exempt status, monthly and quarterly meetings relying on PYM status would also lose their tax-exemption. The opposite, however, is not true. Should a monthly or quarterly meeting be collectively led to engage in actions which violate the 501(c)(3) limitations, that meeting might lose its tax-exempt status, but that loss would not affect the status of other meetings or PYM.

This Guidance on Advocacy and Lobbying relates to the ways in which PYM, as an organization, conducts its business with respect to lobbying. It does not limit in any way the ability of individual Friends to seek to influence government and legislation as they are led, so long as they do not claim that they are acting as representatives or agents of PYM.

### **Definitions**

**Advocacy** covers a wide range of mission-related engagement, educational activities, and activism. It includes expressing opinions about policies, issues, and legislative priorities, including specific legislation; educating Friends about issues and effective participation; and contacting legislators and public officials about concerns without asking them to vote in a specific way on specific legislation. As a result of advocacy, Friends who are so led can contact legislators and public officials about issues and legislation.

**Lobbying** always involves attempting to influence legislation through a “call to action”. Direct lobbying refers to attempts to influence a legislative body through communication with legislators or employees of a legislative body, or with a government official who participates in formulating legislation. Grassroots lobbying refers to attempts to influence specific legislation by attempting to affect the opinion of the public by encouraging a yea or nay vote or action on that piece of legislation. To constitute lobbying, communications must reflect and advocate for support or opposition to specific legislation or be in support of or opposition to a particular political party or candidate.

**501(c)(3) religious organizations** (see the description in the introduction). In addition, since the Revenue Act of 1934, the IRS has prohibited 501(c)(3) tax exempt religious organizations from engaging in activities for purposes of propaganda or to otherwise attempt to influence legislation. The term legislation includes any action by Congress, any State legislature, any local council or similar governing body or by the public in a referendum, initiative, constitutional amendment, or similar procedure.

**501(c)(4) organizations** are categorized by the IRS as “social welfare organizations”. They are not charities and donations to them are not tax-exempt; consequently, they are permitted under federal law to lobby. Friends Committee on National Legislation (FCNL, which is separate from the FCNL Education Fund which is a 501(c)(3) organization) and the Quaker Action MidAtlantic Region (QAMAR) are both 501(c)(4) organizations which we may, as individual Friends, support for purposes of lobbying, if we are so led. We cannot use resources of 501(c)(3) organizations (like PYM) to provide direct support to a 501(c)(4) organization.

## **Guidance on Advocacy and Lobbying**

Understanding this legal framework, PYM offers this Guidance on Advocacy and Lobbying. The Guidance is not intended for Quarterly and Monthly Meetings, as those meetings are free to determine these issues for themselves. Monthly and Quarterly Meetings are welcome to adopt or adapt the Guidance on Advocacy and Lobbying for their own use and may seek advice from PYM senior staff and council clerks on questions concerning nonprofit status.

*Please note that the numbering of this guidance does not denote importance or priority, but rather is included for ease of reference.*

1. PYM affirms that public witness, deeply grounded and faithful to Spirit, enriches the Yearly Meeting and enables the Yearly Meeting to give voice to its commitments.
2. Friends are advised that *“Being attentive to the Light Within grounds discernment beyond the immediate facts and feelings so that members grow in unity with Spirit. Our search is for unity, not unanimity. We consider ourselves to be in unity when we share the search for the Truth, when we listen faithfully for God, when we submit our wills to the guidance of the Spirit, and when our love for one another is constant.”* (Faith and Practice, 2018, pg. 18).
3. Friends are reminded that there are deeply held differences of opinion on specific issues within the membership of our meetings. There are also varying levels of comfort with advocacy and activism being a part of our spiritual community. All must be tender with those who hold other points of view. Regular centered worship can draw us closer to one another in love. Meeting for Worship is fundamental to our purpose, and we want to ensure a welcoming atmosphere for all, free from political rancor.
4. PYM affirms the traditional path to bring concerns to the Yearly Meeting. Individuals should carry a concern to their own monthly meeting, then to the quarterly meeting, and then to the Yearly Meeting. Alternatively, recognized PYM Groups can bring a concern to a council which might take it to the presiding clerk. Friends from across the Yearly Meeting sharing a similar concern can request (of the Quaker Life Council) to form a collaborative or sprint.
5. PYM affirms its ability to advocate clearly and broadly on issues that are important to Friends. This advocacy work can be done by the Yearly Meeting as a whole, or through Governance Groups, through Community Groups, such as the Collaboratives, and other groups that may arise.
6. PYM affirms that as individuals, Friends are free to engage in advocacy, activism, education, and lobbying activities as they are led. They may identify themselves as Quakers and that their commitment to a particular issue grows out of their Quaker faith. They are speaking as individual Quakers, and not as representatives of any Quaker group or PYM.
7. PYM affirms that a recognized PYM Group, such as a Collaborative, may use the vehicles of communication and other resources of PYM for the purpose of advocacy: educating, engaging, and encouraging others to act in a manner consistent with Friends’ leadings. Friends may reference specific legislation and state their views. They may say, “I believe that this bill will harm the environment because…” or “I believe this bill will reduce accidental deaths of children by requiring safe storage of firearms.”
8. PYM also affirms that a recognized PYM Group, such as a Collaborative, may use the vehicles of communication and other resources of PYM for the purpose of encouraging others to act in a manner consistent with Friends’ leadings. The group may mobilize Friends, if they are so led, to action by referring them to a 501(c)(4) organizations (e.g.

Friends Committee on National Legislation, Quaker Action – MidAtlantic Region, and others). These actions would be within the parameters permissible for PYM as a 501(c)(3) religious organization.

9. PYM advises that a recognized PYM group, such as a Collaborative, be fully aware of this Guidance on Advocacy and Lobbying and carefully discern the appropriate course of action in efforts that involve direct lobbying. As active members of PYM, we seek to be responsible and sensitive to legal issues. We do not want to put PYM staff members in awkward situations. Should Friends have questions about how to proceed, PYM senior staff and council clerks can offer additional advice. If there is a conflict of interpretation of this guidance, a council clerk, not staff, will respond.
10. PYM affirms its historic practice of calling special meetings of the body to address urgent matters in the public arena that require a response from our faith community. Where the Yearly Meeting reaches unity which requires action, it may minute that action should be taken and may designate an individual or group to speak on the Yearly Meeting's behalf, consistent with the minute.
11. PYM recognizes the IRS limitations on partisan political activities and endorsement of a particular candidate in the name of the Yearly Meeting. Such partisan political activity is divisive, is not in our tradition, and has not been condoned or permitted. Moreover, the 501(c)(3) rules prohibit such partisan politicking altogether. Friends are reminded of the wisdom of Edward Burrough in 1659,  
*"To the present distracted and broken nation: We are not for names, nor men, nor titles of Government, nor are we for this party nor against the other ... but we are for justice and mercy and truth and peace and true freedom, that these may be exalted in our nation, and that goodness, righteousness, meekness, temperance, peace and unity with God and with one another, that these things may abound."*  
(PYM Faith and Practice, 2018, p. 168).
12. PYM affirms that this Guidance on Advocacy and Lobbying may be modified in the future, at the direction of the Yearly Meeting in session, or its governance structure, should conditions warrant reconsideration. Any such modification would require approval by the Yearly Meeting in session.