

Election Year Guidance



girl scouts 

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Forward

GSUSA respects that Girl Scout staff and volunteers may hold varying political opinions and, in their personal capacity, favor certain candidates in national, state, and local elections; however, any activities in your Girl Scout capacity must adhere to the GSUSA policy. The Internal Revenue Service as well as the Federal Election Commission (FEC) and state election agencies have strict rules regarding activities of 501(c)(3) organizations and failure to comply with them could result in the loss of GSUSA's or your local council's 501(c)(3) status.

If you have questions about election activities generally, elected officials, or additional state or local regulations that may impact your council's operations, contact the GSUSA Public Policy and Advocacy Office at advocacy@girlscouts.org.

If you have questions regarding social media or press, contact media@girlscouts.org.



Introduction

Introduction

Election season is often buzzing with activity and opportunities—it’s not unusual for Girl Scouts to participate! From “Promote the Vote” to Election Day activities, Girl Scouts may get involved and engage with their community’s civic activity. Girl Scout staff, board members and volunteers may also be inspired to engage.

As tax-exempt, 501(c)(3) organizations, GSUSA and Girl Scout councils have some limitations that prevent them from supporting individual candidates or engaging in other, specific partisan actions that could influence an election. However, there are many activities that are allowable. This guide serves as a reference for how Girl Scouts of the USA, councils, board, staff, and volunteers can safely navigate participation in the 2024 election season while respecting the restrictions on tax-exempt charitable organizations.

Commitment to Civic Education

Through Girl Scouts, girls can experience our democracy firsthand. From meeting with members of Congress to the nationwide civic engagement project, “Promote the Vote,” we aim to provide a close-up view of our democracy to inspire service, leadership, and advocacy for the issues girls care about. Our civic education programs invite girls to dive into democracy and learn skills that empower them to make the world a better place. Our civics education badges consistently trend as one of the most sought-after badges across our entire K–12 programming.



Through our civic education programs, girls are equipped for effective civic engagement and taking the reins of responsibility for our country and its future.

Girl Scouts strongly supports actions to increase civic education opportunities, including:

- Expanding girls’ access to civic education, including service-learning projects and informal educational programs that take place out of school.
- Improving girls’ practical understanding of the systems, laws, and processes that govern society at the local, state, and federal levels.
- Encouraging a sense of personal and community responsibility to engage in civic processes, such as voting.

[\(GSUSA 2023 Federal Policy Agenda\)](#)

Promote the Vote

“Promote the Vote” is a nonpolitical and nonpartisan initiative designed to increase civic participation. As tax-exempt, 501(c)(3) organizations, GSUSA and Girl Scout councils cannot take sides on issues in elections or support or oppose any political candidates. “Promote the Vote” materials should not be used to target a particular political party or individuals on any one side of an issue. The focus should be on encouraging everyone, regardless of political party, affiliation, or beliefs, to participate in the democratic process.

Instructions on how to “Promote the Vote” can be found [here](#).

National Voter Registration Day

National Voter Registration Day is a nonpartisan civic holiday celebrating our democracy, celebrated on Tuesday, September 17, 2024. National Voter Registration Day seeks to create broad awareness of voter registration opportunities to reach tens of thousands of voters who may not register otherwise. Volunteers and organizations from all over the country will “hit the streets” in a single day of coordinated field, technology, and media efforts.

To find more details on how to participate in National Voter Registration Day 2024, visit their website [here](#).

The guidelines that follow are intended to help councils understand the difference between permitted election activities and impermissible election intervention.





Election Guidelines

Election Guidelines

These guidelines are intended to help GSUSA and council staff, volunteers, and board members understand the difference between permitted election-related activities.

The laws governing tax-exempt charitable organizations draw a distinction between lobbying activities and “intervening in elections”. While lobbying is permitted, intervening in elections is a violation of both GSUSA policy and the law that governs tax-exempt organizations. There is an absolute ban on engaging in election-related activity.



Tax-exempt charities, such as GSUSA and our councils, are allowed to educate and, within IRS limits, lobby elected officials and other government officials about issues that are important to them.

The official regulations as directed by the Internal Revenue Code (IRC) as well as GSUSA’s official policy can be found below.

The Restriction of Political Campaign Interventions for 501(c)(3) Tax-Exempt Organizations is as follows:

Under the Internal Revenue Code, all Section 501(c)(3) 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. Contributions to political campaign funds or public statements of position (verbal or written) made 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. Violating this prohibition may result in denial or revocation of tax-exempt status and the imposition of certain excise taxes.

Certain activities or expenditures may not be prohibited depending on the facts and circumstances. For example, certain voter education activities (including presenting public forums and publishing voter education guides) conducted in a non-partisan manner do not constitute prohibited political campaign activity. In addition, other activities intended to encourage people to participate in the electoral process, such as voter registration and get-out-the-vote drives, would not be prohibited political campaign activity if conducted in a non-partisan manner.

On the other hand, voter education or registration activities with evidence of bias that (a) would favor one candidate over another; (b) oppose a candidate in some manner; or (c) have the effect of favoring a candidate or group of candidates, will constitute prohibited participation or intervention.

[\(Internal Revenue Service 2023\)](#)

The official GSUSA policy on intervening in elections found in the Blue Book of Basic Documents is as follows:

Political and Legislative Activity

Girl Scouts of the United States of America and any Girl Scout council or other organization holding a Girl Scouts of the United States of America credential may not, nor may they authorize anyone on their behalf to, participate or intervene directly or indirectly in any political campaign on behalf of or in opposition to any candidate for public office; or participate in any legislative activity or function which contravenes the laws governing tax-exempt organizations.

[\(Blue Book of Basic Documents 2023\)](#)

This Election Year Guidance provides an overview of federal guidelines and how to navigate them.

Note that each state also has its own laws regulating organizations' activities related to state and local candidates. If at any point you have any questions about your state or federal regulations, contact the GSUSA Public Policy and Advocacy Office at 202-659-3780 or advocacy@girlscouts.org, who can assist you with questions about what is appropriate during election season.

Additional state-by-state resources are provided in Appendix A: Additional Resources.



Acceptable Activities for Representatives of Girl Scouts



It is acceptable for representatives of Girl Scouts, in their staff or volunteer capacity, to engage in the following activities:

- Host and participate in nonpartisan “get out the vote” registration drives. Registration may not be limited to a particular political party or on behalf of a specific political party or candidate or targeted to individuals that express certain views on an issue. *
- Share unbiased, nonpartisan voter guides that include all candidates and information presented in a neutral manner. *
- Invite your elected officials to major council events, such as Gold Award ceremonies or other community events, hosted by your council as long as the elected official is clear that they are being invited in his or her capacity as an elected official, not as a candidate. The elected official cannot use their speaking time as an election-related platform, and it is good practice to remind the elected official of your Girl Scout council’s 501(c)(3) organization status ahead of time.
- Keep your Members of Congress, Governor, state legislators and all other local policy makers informed regarding your council’s work. For example, you may continue to mail to your elected officials’ newsletters, key press releases, fact sheets, annual reports, and other relevant council publications with your position on legislative proposals (including ballot measures)¹ and other public issues.
- Write, visit, or call your Members of Congress, Governor, state legislator and all other local policy makers to educate them about issues that are important to you or to encourage their support of or opposition to legislation, especially when Girl Scout or girl issues arise.

*The IRS has more detailed guidance on the facts and circumstances that may cause these activities to be considered impermissible electoral activity rather than permissible nonpartisan voter education or nonpartisan encouragement of participation in the electoral process. For example, voter guides should cover a wide range of issues selected on the basis of their importance and interest to the electorate as a whole, questions to candidates cannot evidence a bias on the issues, and the content and structure of a guide should not evidence a bias. For more details, see [IRS Rev. Rul. 2007-41](#). Further, your funders may have restrictions in their grant agreements about use of their funds for these activities. Be sure to check your grant agreement and with the funder before using any grant funds for this purpose.

¹ Ballot initiatives are considered “lobbying” under federal law but may be subject to special rules in your state. Check with your local council or with one of the organizations referenced in Appendix A if you are considering supporting a ballot initiative in your state.

Activities on Your Own Time

You may campaign on behalf of a political candidate as an individual on your own time, without reference to your role as a Girl Scout employee or volunteer. You may not use Girl Scouts computers, phones, or other resources or wear a Girl Scout uniform to do so.

Encouraging Civic Participation by Girls

As the nation’s premier organization for girls, it is our mission to build girls of courage, confidence and character who will make the world a better place. What better way for us to help girls grow strong than to teach them the importance of using their voice by participating in upcoming elections.

Girl Scout staff and volunteers can educate girls about the election process and encourage them to participate in the following activities:

- Going to the polls with an adult on Election Day.
- Participating in GSUSA’s [“Promote the Vote”](#) initiative.
- Encouraging your Girl Scouts to use their Girl Scout Award Service Projects to encourage and educate others on the importance of civic engagement, such as [She Rocks the Vote](#).
- Creating your own council-specific patch program to ensure Girl Scouts understand their federal and state electoral processes, the core functions of government, and encourage members of their community to vote, such as Girl Scouts of Eastern Massachusetts’ [I Promised a Girl Scout I’d Vote](#).



Prohibited Activities for 501(c)(3) Organizations

We all know that political campaign intervention includes expressly endorsing a candidate or stating “vote for” or “vote against” a candidate. However, the IRS interprets “intervening in political campaigns” broadly to also include implied endorsements (verbal or written) and any other actions that might help or hurt a candidate’s chances for election. The IRS takes a facts-and-circumstances approach. This guidance was developed with that in mind.

Below are several examples of activity that could constitute intervening in elections. Please note that this list is not exhaustive and should you have additional questions, contact the GSUSA Public Policy and Advocacy Office at 202-659-3780 or advocacy@girlscouts.org.

When acting as a representative of Girl Scouts, you may not:

- Endorse any candidate for public office.
- Distribute campaign materials, including flyers, postcards, newsletters, or signage.
- Provide public opinions about a candidate.
- Mobilize constituents to support or defeat a candidate.
- Influence in any other way the nomination or election of someone to a federal, state, or local public office or to an office in a political organization.
- Wear official Girl Scouts uniforms or other insignia to a political campaign event, fundraiser, or other campaign related activities, even during non-work hours.
- Wear campaign buttons on the Girl Scout uniform at any time, as well as on non-Girl Scout apparel while conducting official Girl Scout business.

You are prohibited from using council resources to do any of the following:

- Use official Girl Scout letterhead, office email, computers, or social media accounts to write in support or opposition of a candidate.
- Allow a political candidate to use any council office space or property for a campaign event.
- Provide an email list to candidates, political parties or politically active 501 (c)(4) organizations.
- Coordinate or host council site visits, activities or other functions with a candidate running for office.
- Host a flag ceremony to open a political campaign event for individual candidates or for events favoring one political party.
- Make a payment from any Girl Scout-related account or make financial contributions to candidates or political parties on behalf of Girl Scouts (even if from a non-Girl Scout account), meaning any payment, loan, deposit, gift, or other transfer of anything of value.
- Ask candidates to endorse the Girl Scouts platform and publicize their responses.

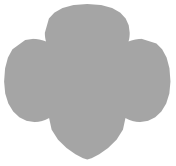
Social Media Guidelines

When acting as a representative of Girl Scouts, you may use social media to:

- Teach girls about the importance of participating in the election process.
- Raise awareness about a nonpartisan voter registration drive.
- Encourage voting (“get out the vote”) in a nonpartisan manner.

When acting as a representative of Girl Scouts, you may not use social media to:

- Endorse a candidate or political party.
- Publish content that explicitly or implicitly supports or opposes a candidate, such as a statement that acknowledges a candidate for being a former Girl Scout.
- Reshare content published by a candidate, campaign, or political organization, even if the content features or expresses support for Girl Scouts.
- Engage in social media activity that may be interpreted as supporting or opposing a candidate, such as “liking,” “friending,” or “following” a candidate.
- Share links to websites that discuss specific candidates, such as an online news article or blog post.



Appendix A: Additional Resources

Additional Resources

GSUSA Resources

- [118th Congress-Council Match Binder \(Internal\)](#)
- [2024 Election Calendar](#)
- [GSUSA Civic Engagement Programming](#)
- [February 2024 Election Guidance Part I Webinar Recording](#)

External Resources

Bolder Advocacy (Alliance for Justice)

- [Rules of the Game: A Guide to Election Related Activities for 501\(c\)\(3\) Organizations \(2nd Edition\)](#)
- [Nonpartisan Candidate Education: How 501\(c\)\(3\)s Can Talk to Candidates During an Election Year](#)
- [Election Activities of Individuals Associated with 501\(c\)\(3\) Organizations](#)
- [Board Members and Election Year Activities](#)
- [Keeping Nonpartisan During Election Season](#)
- [Practical Guidance: Nonprofit Voter Assistance Series \(by State\)](#)
- For state specific guidance, Bolder Advocacy offers a free technical assistance hotline: 866-NP-LOBBY (866-675-6229)

Independent Sector

- [Nonprofit Voter Engagement Playbook](#)
- [Nonpartisan Resource Guide for Nonprofits](#)

League of Women Voters

- [Vote411](#)

National Council of Nonprofits

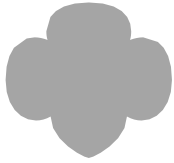
- [Political Campaign Activities – Risks to Tax-Exempt Status](#)

Nonprofit Vote

- [Staying Nonpartisan: Permissible Election Activities Checklist](#)
- [How to Talk to Voters](#)

U.S. Internal Revenue Service

- [Frequently Asked Questions About the Ban on Political Campaign Intervention by 501\(c\)\(3\) Organizations](#)



Appendix B: Key Terms & Definitions

Key Terms & Definitions

Candidate – Any individual who offers himself, or is proposed by others, as a contestant for an elective public office, whether such office be national, state, or local. ([Internal Revenue Service 2023](#))

Electioneering – To take an active part in an election, specifically to work for the election of a candidate or party. ([Merriam Webster 2024](#))

Federal Election Commission (FEC) – The Federal Election Commission (FEC) is the independent regulatory agency charged with administering and enforcing the federal campaign finance law. The FEC has jurisdiction over the financing of campaigns for the U.S. House, Senate, Presidency and the Vice Presidency. ([Federal Election Commission](#))

Internal Revenue Code (IRC) – The Constitution gives Congress the power to tax. Congress typically enacts Federal tax law in the Internal Revenue Code of 1986. The sections of the IRC can be found in Title 26 of the United States Code (26 USC), linked [here](#).

Political Campaign Intervention – Defined as “participating in, or intervening in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.” ([Internal Revenue Service 2023](#))

Examples of political campaign intervention include expressly endorsing a candidate or stating “vote for” or “vote against” a candidate. However, the IRS has interpreted intervening in political campaigns broadly to also include implied endorsements (verbal or written) and any other actions that might tend to help or hurt a candidate’s chances for election.

Public Office – An office created by a constitution or legislative act, having a definite tenure, and involving the power to carry out some governmental function, including school boards. ([Merriam Webster 2024](#))