



GUIDELINES FOR “POLITICAL ACTIVITIES” BY CHURCHES AND PASTORS

The following legal overview and guidelines summarize the requirements of the Internal Revenue Code as they apply to churches and pastors.¹ We encourage you to share them with your colleagues. As guidelines, they may not address every situation that you face and should not be construed as legal advice.² Churches and pastors, however, may request legal advice free of charge regarding a particular situation by contacting Alliance Defending Freedom at 1-800-835-5233 or www.alliancedefendingfreedom.org.

While the following guidelines will help you and your church stay within the Internal Revenue Service’s (“IRS”) rules concerning political activities by churches and pastors, Alliance Defending Freedom believes that some IRS restrictions are unconstitutional. For instance, we believe that churches and pastors have the right to speak Biblical truth from the pulpit about candidates for office, even if that means opposing or supporting particular candidates from the pulpit. Churches and pastors have spoken the truth of Scripture from the pulpit in regard to voting for or against candidates for office from the beginning of our country. Unfortunately, churches and pastors have allowed themselves to be censored by the unconstitutional IRS guidelines prohibiting any speech that may be considered to endorse or oppose a candidate for office. Alliance Defending Freedom has launched a project to challenge this restriction as unconstitutional and to restore the voice of the church. If you are interested in participating in this exciting project or want more information, please contact Alliance Defending Freedom at once. We want to work with you to restore true freedom to America’s pulpits.

Federal Tax-Exempt Status of Churches

Almost all churches are exempt from federal income taxes. As a tax exempt organization, a church:

- (1) is exempt from paying corporate income taxes, and donations to the church are tax deductible on individuals’ federal tax returns;
- (2) may expend funds for religious, charitable, and educational purposes, as well as an insubstantial amount on lobbying to promote or oppose legislation.

Under section 501(c)(3), however, exempt organizations may not “participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.” Still, not all political activity which would influence an election falls under this prohibition.

¹ Although churches are subject to the rules of the Federal Election Campaign Act (“FECA”) as well as those of the Internal Revenue Code (“IRC”), FECA generally does not impact churches. Because the IRS has concluded that section 501(c)(3) absolutely prohibits any political campaign activity, activities regulated under FECA are already prohibited by the IRC.

² Particularly, state laws may be more restrictive than these guidelines, and therefore, in applying them to specific situations regarding state candidates or state elections, an attorney should be consulted.



Permissible Political Activity and Impermissible Campaign Activity

The type of political activity prohibited by the IRS is participating or intervening in a political campaign—also known as “campaign activity.” The Internal Revenue Code requires that churches refrain from supporting or opposing a candidate’s campaign. Campaign activity involves endorsements of candidates or expenditures of funds to expressly advocate the election or defeat of a candidate for political office. The IRS guidelines prohibit direct contributions to a candidate, as well as in-kind contributions, which include giving anything of value to a candidate (such as a church mailing list). Independent expenditures, which are expenditures expressly advocating the election or defeat of a political candidate when made without the knowledge of or consultation with any candidate, are also prohibited.

Speech about public issues may incidentally influence elections, but the government is far more limited in its ability to restrict discussion about issues. Churches may speak out about social and moral issues, the actions of government officials in office, and the positions of candidates on issues. As long as a church does not endorse or oppose a specific candidate for public office, it has broad freedom to praise or criticize officials and candidates.

Pastors’ Individual Rights

Pastors and priests, acting as individuals and not as official church representatives, have the same rights as all other American citizens to involve themselves in political activity. Therefore, they have much greater latitude in this area than do churches. They may even endorse or oppose candidates so long as the endorsement is not on behalf of the church and is not made in a way that gives the appearance that the endorsement is made on behalf of the church.

Pastors are understandably concerned about the legal effects of political activity on themselves and their churches, but they should be aware that they are not required to be passive or remain silent. If they follow these basic guidelines, pastors may lift their voices publicly without fear.



Guidelines for “Political Activities” by Churches and Pastors

<i>Political Activity</i>	<i>Church</i>	<i>Pastor³</i>
1. Discuss the positions of candidates on issues	Yes	Yes
2. Endorse or oppose candidates	No	Yes
3. Financial contributions to candidates	No	Yes
4. In-kind contributions to candidates	No	Yes
5. Independent expenditures supporting or opposing candidates	No	Yes
6. Contributions to political action committees (PACs)	No	Yes
7. Payment of expenses for attendance at a caucus or state/national political party convention	No	Yes
8. Appearance of candidate at church meeting or service	Yes	N/A
9. Non-partisan voter registration activities	Yes	Yes
10. Non-partisan voter identification activities	Yes	Yes
11. Non-partisan get-out-the-vote activities	Yes	Yes
12. Non-partisan voter education	Yes	Yes
13. Lobbying for or against legislation	Yes	Yes
14. Expenditures related to state referendums ⁴	Yes	Yes
15. Distribution of:		
a. Candidate surveys or voter guides	Yes	Yes
b. Voting records of incumbents	Yes	Yes
c. Candidate campaign literature	No	Yes
16. Distribution by others of political materials in church parking lots	Yes	N/A
17. Rental of church membership lists at regular rates	Yes	N/A

³ Acting as an individual rather than an official church representative.

⁴ Lobbying activities may expose churches in some states to election law register and reporting requirements as a political committee. Many of these statutes are unconstitutional because they expose churches to intrusive regulations for a very small amount of lobbying. If you find your church exposed to such state election law requirements, contact Alliance Defending Freedom immediately so an attorney can review your situation.



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| 18. Rental of church facilities at regular rates | Yes | N/A |
| 19. Church publications: | | |
| a. Political ads at regular rates | Yes | N/A |
| b. News stories about candidates or campaigns | Yes | N/A |
| c. Editorials endorsing or opposing candidates | No | N/A |



Explanations of Guidelines

Item 1. Discuss the positions of candidates on public issues. Pastors and churches are free to discuss the positions of candidates on issues—including criticizing or praising them for their positions. This is called issue advocacy.

Item 2. Endorse or oppose candidates. Endorsing or opposing a candidate includes any statement which uses explicit words to expressly advocate the election or defeat of a clearly identified candidate, such as “elect,” “support,” “defeat,” or “oppose.” This is called express advocacy. Distributing campaign literature from a candidate is also prohibited express advocacy.

A pastor in his individual capacity, however, may endorse or oppose a candidate. The pastor may state his affiliation with his church, as long as it is indicated that this is for identification purposes only and that his endorsement is from him personally, not his church.

The IRS has taken the unequivocal position that a pastor may not endorse or oppose a candidate from the pulpit. Nevertheless, Alliance Defending Freedom believes that the First Amendment to the U.S. Constitution protects these statements from the pulpit, and Alliance Defending Freedom will vigorously defend the rights of pastors who choose to do so.

Churches and pastors may support or oppose the appointment of judicial, cabinet, or other non-elected officials so long as it does not involve a partisan selection process. This is considered lobbying, not active electioneering.

Item 6. Contributions to political action committees (PACs). A PAC is any organization of two or more people whose major purpose is to engage in active electioneering by contributing to candidates or by expressly advocating the election or defeat of candidates for political office. Contributions to PACs from church funds are forbidden, and churches may not organize PACs.

Item 8. Appearance of a candidate at a church meeting or service. A candidate may appear at a church service. The appearance of a candidate before a church service, however, is limited as follows:

- (1) All legally qualified candidates should be invited;
- (2) The questions should be prepared and presented by an independent non-partisan panel;
- (3) The topics discussed should cover a broad range of issues of interest to the public;
- (4) Each candidate should have an equal opportunity to present his or her views on the issues discussed; and
- (5) The moderator should not comment on the questions or otherwise make comments that imply approval or disapproval of the candidates.

Candidates may be introduced at a church service or may preach or read scripture without any restrictions. In addition, public officials who are also candidates, may be invited to speak to a church as a public official, without complying with the above requirements, if no reference is made to the public official’s candidacy, if the public official speaks only in his or her capacity as a public official, and if there is no campaign activity in connection with the public official’s appearance.

Items 9, 10 & 11. Non-partisan voter registration, voter identification, and get-out-the-vote activities.

A church may participate in non-partisan voter registration, voter identification, and get out the vote activities. To be non-partisan, these activities may not be directed at the supporters of any particular



candidate or political party. A church may, however, direct these activities at certain groups using non-partisan criteria, such as church membership, geographic location or position on certain issues. Furthermore, such activities will not be viewed as non-partisan if they are accompanied by literature praising or criticizing particular candidates or political parties for their positions on issues.

Item 12. Non-partisan voter education. Churches may participate in non-partisan voter education. Here, voter education involves discussion of the electoral process, such as how to run for public office or delegate, how to register, and where to vote. All these activities are permissible as long as they are not directed at supporters of a particular candidate or political party.

Item 13. Lobbying for or against legislation. Churches may spend an “insubstantial” amount of their funds yearly on lobbying. An insubstantial amount is generally considered 5 to 15 percent of a church’s funds. Lobbying is of two types: (1) direct lobbying, which involves direct communications with governmental officials regarding legislative or executive action, and (2) grass roots lobbying, where the church communicates with its members or the general public, urging them to contact governmental officials in support of or in opposition to legislative or executive action. As a result, a church may discuss legislative issues, support or oppose legislation, encourage its members or the general public to support or oppose legislation, and support other organizations with their lobbying efforts. Furthermore, churches may lobby candidates about issues and distribute educational material to candidates or at political events, as long as this is being done to get out the church’s message and not to assist any candidate.

Item 14. Expenditures related to state referendums. Churches may make expenditures in connection with state referendums, including making a financial or in-kind contribution to a referendum effort. Such expenditures are considered direct lobbying. In addition, state election laws should be consulted for any requirements imposed on state referendum activities.

Some state election laws require organizations that lobby on initiatives and referendums to register as a political committee and be subject to reporting and disclosure requirements. Many of these state election law requirements are unconstitutional as applied to churches because they subject churches to intrusive disclosure and reporting requirements based on a very small amount of lobbying activity. Alliance Defending Freedom has successfully challenged state election law register and reporting requirements as applied to churches that lobby on initiatives or referenda. If you find your church confronted with a state election law register and reporting requirement, contact Alliance Defending Freedom immediately so an attorney can review your situation.

Item 15. Distribution of:

(a). Candidate surveys or voter guides. Churches may publish the results of surveys of candidates on public issues (often called “voter guides”). Voter guides should not include an endorsement of a candidate or otherwise expressly advocate the election or defeat of any candidate. Further, voter guides should not include advocate voting for or against candidates who support or oppose particular issues, i.e., single issue voting. Churches also may distribute voter guides prepared by other organizations that meet these guidelines. As a result, church questionnaires should conform to the following guidelines:

- (1) Questionnaires should be sent to all candidates;
- (2) The questions should cover a wide variety of issues;
- (3) The questions should not indicate a bias toward the church’s preferred answer;
- (4) The candidate’s responses should not be compared to the church’s preferred position;
- (5) The responses should be published in the candidate’s own words or in a neutral, unbiased, and complete summary of the candidate’s position; and



- (6) The survey should not be published under the direction or control, direct or indirect, of any candidate.

(b). Voting records of incumbents. Churches may also publish the voting records of incumbent public officeholders. In the case of publication of voting records, the church has more leeway than in publishing candidate surveys, as follows:

- (1) Incumbent's positions should not be compared to the positions of other candidates or the church's position;
- (2) The voting record should be distributed on a regular basis, not just at election time;
- (3) The voting record should be broadly distributed to the general public, not targeted to certain voting blocks;
- (4) A variety of issues of interest to the general public should be presented.

Item 16. Distribution by others of political materials in church parking lots. Under some state constitutions, if a church parking lot is open for public use, people have a free speech right to distribute literature there. Even if there is no such right, a church is not responsible for political literature distributed by others in their parking lot without their permission or consent, and a church has no obligation to bar people from distributing political literature there. In the same way, a church may choose to post its parking lot to allow only attendees to use the parking for church activities; the church need not allow literature distribution on its premises.

Item 17. Rental of church membership lists at regular rates. Churches may give candidates or political action committees access to church membership lists on the same basis that other non-church groups are allowed to have them. If other non-church groups are required to pay some cost for using the list(s), the candidate or PAC should be charged the same amount.

Item 18. Rental of church facilities at regular rates. Churches may allow candidates or political action committees to use church facilities for meetings or campaign appearances on the same basis that other non-church groups are allowed to do so. If other non-church groups are required to pay some rent for using the church property, the candidate or PAC should be charged the same amount.

Item 19. Church publications.

(a). Political ads at regular rates. Church publications, such as church bulletins and newsletters, may include an advertisement for a candidate or political action committee, as long as the candidate or PAC purchases the ad at regular rates. If discounts are given to regular advertisers under certain circumstances, the same discounts may be extended to a political advertiser. A political ad may not otherwise be sold to a candidate at less than the regular rate, since this would constitute a financial contribution to the candidate. The political ad must be identified as paid political advertising, and the church must include a disclaimer stating it does not endorse the candidate. Advertising must also be solicited from all candidates on an equal basis.

(b). News stories about candidates or campaigns. Church publications may include news stories on candidates and political campaigns. The publication of voting records and candidate surveys are subject to the limitations delineated in Items 15 (a) & (b).

(c). Editorials endorsing or opposing candidates. Church publication, however, may not publish an editorial that endorses or opposes a candidate for office.



Lobbying

In general, no organization may qualify for section 501(c)(3) status if a substantial part of its activities is attempting to influence legislation (commonly known as *lobbying*). **A 501(c)(3) organization may engage in some lobbying**, but too much lobbying activity risks loss of tax-exempt status.

Legislation includes action by Congress, any state legislature, any local council, or similar governing body, with respect to acts, bills, resolutions, or similar items (such as legislative confirmation of appointive office), or by the public in referendum, **ballot initiative**, constitutional amendment, or similar procedure. It does not include actions by executive, judicial, or administrative bodies.

An organization will be regarded as attempting to influence legislation if it contacts, or urges the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation, or if the organization advocates the adoption or rejection of legislation.

Organizations may, however, involve themselves in issues of public policy without the activity being considered as lobbying. For example, organizations may conduct educational meetings, prepare and distribute educational materials, or otherwise consider public policy issues in an educational manner without jeopardizing their tax-exempt status.

Additional information:

- [Measuring lobbying activity: substantial part test](#)
- [Measuring lobbying activity: expenditure test](#)

Measuring Lobbying: Substantial Part Test

Whether an organization's attempts to influence legislation, i.e., *lobbying*, constitute a substantial part of its overall activities is determined on the basis of all the pertinent facts and circumstances in each case. The IRS considers a variety of factors, including the time devoted (by both compensated and volunteer workers) and the expenditures devoted by the organization to the activity, when determining whether the lobbying activity is substantial.

Under the substantial part test, an organization that conducts excessive lobbying in any taxable year may lose its tax-exempt status, resulting in all of its income being subject to tax. In addition, section 501(c)(3) organizations that lose their tax-exempt status due to excessive lobbying, other than churches and private foundations, are subject to an excise tax equal to five percent of their lobbying expenditures for the year in which they cease to qualify for exemption.

Further, a tax equal to five percent of the lobbying expenditures for the year may be imposed against organization managers, jointly and severally, who agree to the making of such expenditures knowing that the expenditures would likely result in the loss of tax-exempt status.

Private foundations are subject to a different set of [taxes](#)