

Guidelines for “Political Activities” by Churches and Pastors

<u>Political Activity</u>	<u>Church</u>	<u>Pastor¹</u>
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 ²	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
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

¹ Acting as an individual rather than an official church representative.

² Lobbying activities may expose churches to register and reporting requirements. If you find your church exposed to such state election law requirements, contact Alliance Defending Freedom immediately so an attorney can review your situation.

The foregoing guidelines summarize the requirements of the Internal Revenue Code as they apply to churches and pastors. They may not address every situation and should not be construed as legal advice. Churches and pastors, however, may request legal advice free of charge by contacting Alliance Defending Freedom at 1-800-835-5233.