

What Churches and Pastors Can and Cannot Do

Churches have a major role to play in addressing the cultural and moral issues of our day. The Church has an important role to promote justice and apply God's timeless Word to the culture we live in. This resource will give you an overview of your legal rights as a 501(c)(3) nonprofit organization to engage with our government and in elections.

Your Rights

Many churches and pastors have questions about how much they can be involved in public policy and elections. This hesitation has caused many churches to withdraw from the public arena instead of engaging in the debate. Many pastors believe they must keep silent because of their position of leadership in the church. This is simply not the case. Although certain limitations are imposed by the Internal Revenue Service (IRS) tax code and campaign laws, churches and pastors have many legal avenues for speaking on vital moral issues.

Legislative Activity

Generally speaking, as nonprofit entities regulated under Section 501(c)(3) of the Internal Revenue Code, churches may engage in limited attempts to "influence legislation" and still qualify for nonprofit tax status. A fairly safe gauge is to limit legislative activity to less than 5% of the church's overall activity. In some cases, the IRS has allowed activity up to 20%, but more than 20% has been found unacceptable.

"Legislative activity" is any activity intended to influence legislation, such as bills before the U.S. Congress or state legislature, measures before city councils, initiatives, and referenda. These activities include directly contacting elected officials about legislation, urging church members and others to communicate with legislators about legislation, and circulating petitions related to legislation.

However, a pastor has complete freedom to preach about biblical perspectives on current social issues without discussing any specific pending legislation. There is no limit when preaching in general terms about social issues.

Election and Political Campaigns

The IRS code is far more restrictive on churches and other nonprofit organizations in election activities. Partisan activity is prohibited completely, including engaging in any activity in support of or opposition to any candidate for political office or involvement in the political campaign of a candidate. However, some nonpartisan activity, particularly voter registration and voter education, is allowed.

Not only can you register voters at your church, but you are also free to endorse and distribute to all your church members nonpartisan voter guides that do not endorse candidates, but provide all candidates with an opportunity to answer questions on a variety of issues.



Political Activity:	Church	Pastor
Discuss political issues	Yes	Yes
Support or oppose candidates for elective public office	No	Yes
Contribute money, services, or non-monetary gifts to candidates	No	Yes
Raise or spend money to support or oppose candidates	No	Yes
Contribute to political action committees (PACs)	No	Yes
Payment of expenses for attendance of a pastor or church member at a caucus or state/national political party convention	No	Yes
Candidate speaks at church (outside context of candidacy or campaign)	Yes	N/A
Nonpartisan voter registration activities	Yes	Yes
Nonpartisan voter identification activities	Yes	Yes
Nonpartisan "get-out-the-vote" activities	Yes	Yes
Nonpartisan voter education	Yes	Yes
Lobby for or against legislation	Limited	Yes
Support or oppose ballot measures	Limited	Yes
Spend money to advance or defeat ballot measures	Limited	Yes
Distribute:	Church	Pastor
Nonpartisan candidate surveys or voter guides	Yes	Yes
Unbiased voting records of candidates	Yes	Yes
Candidate campaign literature	No	Yes
Equal distribution of political materials by others in church parking lots	Yes	N/A
Rental of church facilities at regular rates (available to all candidates)	Yes	N/A
Church Publications:	Church	Pastor
Provide link on website to a particular campaign website	No	N/A
Publish editorials endorsing or opposing candidates	No	N/A

This list is designed to provide an overview of the standards for church political involvement. It is not meant to provide specific legal advice and is not an exhaustive list. For more information, visit adfchurchalliance.org/electionguide