



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.

<u><i>Political Activity</i></u>	<u><i>Church</i></u>	<u><i>Pastor</i></u> ³
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

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.

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



<i>Political Activity</i>	<i>Church</i>	<i>Pastor</i>
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
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

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.