

# “Is that legal?”

The church’s presence in the culture and society is both an appropriate and legal avenue for political engagement on issues despite the rhetoric that churches ought to stay out of politics. According to the law, there are many different ways a church can engage the issues as they relate to candidates. The list of “dos” and “don’ts” below is a general guideline for tax-exempt churches and organizations based on IRS law. It is not a substitute for legal advice, and the IRS ultimately interprets the legality of political involvement.

## Legal Dos

**ADDRESS** biblical instruction pertaining to moral and cultural issues such as abortion, same-sex marriage, poverty, the environment, etc.

**PREACH** sermons on moral and social issues and civic involvement

**ENCOURAGE** members to voice their opinions in favor of or in opposition to certain legislation\*

**SUPPORT** or oppose other political appointments of non-elected officials

**SUPPORT** or oppose judicial, department, or cabinet appointments

**EDUCATE** on political process and political/social/legislative issues

**ALLOW** use of church facilities by political candidates (as long as all other candidates are allowed or invited) Support or oppose legislation unrelated to the church organization\*

**SUPPORT** petition drives supporting or opposing legislation

**SUPPORT** or oppose legislation that directly relates to the organization\*\*

**ENGAGE** in voter registration activities that avoid promoting any one candidate or particular political party

**DISTRIBUTE** educational materials to voters (such as this party platform comparison resource), but only those that are nonpartisan and cover a wide range of issues

**CONDUCT** candidate or issues forums where each duly qualified candidate is invited and provided an equal opportunity to address attendees

## Legal Don'ts

**ENDORSE** or oppose political candidates\*\*\*

**CONTRIBUTE** to political action committees\*\*\*

**PUBLISH** church bulletin editorial where the pastor or staff member endorses or opposes a candidate

**CAMPAIGN** or fundraise for candidates\*\*\*

**GRANT** use of name to support a political candidate\*\*\*

**SUPPORT** or oppose judicial candidates\*\*\*

**MAKE** contributions to political candidates\*\*\*

**MAKE** in-kind and independent expenditures for or against political candidates\*\*\*

**USE** church funds or services (such as mailing lists or office equipment) to contribute directly to candidates or political committees

**USE** church funds to pay fees for political events

**PERMIT** the distribution of material on church premises that favors any one candidate or political party or is limited in scope

**ALLOW** candidates to solicit funds while speaking in a church

\*Churches and other 501(c)(3) organizations may support or oppose legislation so long as such activity comprises an insubstantial part of the overall operation. 501(c)(4) organizations may support or oppose legislation without any limitations.

\*\*A church or any other 501(c)(3) organization may without limitation support or oppose legislation that directly affects the organizational structure and operation. For example, a church may without limitation oppose legislation attempting to repeal the tax-exempt status of the church.

\*\*\*The IRS has held that a pastor’s personal involvement in political activities is not necessarily prohibited campaign intervention

Both Legal Guidelines Charts were adapted from resources provided by: American Center for Law & Justice (aclj.org) and Liberty Counsel (lc.org)