



Political Activities Guidelines for Pastors and Churches

The following chart summarizes the Internal Revenue Code's legal requirements for political activities by pastors and churches.¹ These guidelines may not address every situation that pastors and churches face and should not be construed as legal advice.² Pastors and churches may request free legal advice by contacting Alliance Defending Freedom at 1-800-835-5233 or www.ADFlegal.org.

<u>Political Activity</u>	<u>Church</u>	<u>Pastor</u> ³
1. Discuss, praise, or criticize candidates' positions on issues	Yes	Yes
2. Endorse or oppose candidates for political office	No	Yes ⁴
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. Appearance of candidate at church meeting or service ⁵	Yes	N/A

¹ Although churches are subject to the Federal Election Campaign Act (FECA) as well as 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 State laws may be more restrictive than these federal IRC guidelines. Therefore, in applying them to specific situations regarding state candidates or state elections, an attorney should be consulted.

³ This column applies to a pastor acting as an individual rather than an official church representative. Pastors and priests acting as individuals—not as official church representatives—have the same rights as all other American citizens to be involved in political activity.

⁴ A pastor may also allow his name to be listed as a supporter of a candidate in the candidate's own political advertisements. The pastor may be identified as a pastor of a particular church, as long as it is made clear that it is for identification purposes only and that the endorsement is by the pastor in his individual capacity.

⁵ All candidates should be invited and given equal opportunity to speak. A candidate should not be allowed to appeal to a church congregation at a church service for funds to be used in the political campaign and no member of the church should endorse a candidate in conjunction with the candidate's visit.



<u><i>Political Activity</i></u>	<u><i>Church</i></u>	<u><i>Pastor</i></u>
8. Payment of expenses for attendance at a caucus or state/national political party convention	No	Yes
9. Non-partisan voter registration activities ⁶	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 ⁷	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

⁶ Non-partisan voter registration, voter identification, voter drives, and voter education activities cannot be intended to benefit any particular candidate or party.

⁷ In some states, lobbying activities may expose churches 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.