



FAITH & FREEDOM COALITION

For Pastors

Is That Legal?

Good question! Many are confused about what is and what is not legal given the IRS restrictions on political activity by tax-exempt organizations. While it is impossible to lay out a definitive list of do's and don'ts since the IRS interprets what is and isn't legal, the resource below is offered for general guidelines:

Legal Dos and Don'ts	Pastor
Preach on moral and social issues and encourage civic involvement.	Yes
Endorse candidates on behalf of the church.	No
Engage in voter registration activities that avoid promoting any one candidate or particular political party.	Yes
Use church funds or services (such as mailing lists or office equipment) to contribute directly to candidates or political committees.	No
Distribute educational materials to voters (such as voter guides), but only those that do not favor a particular candidate or party and that cover a wide range of issues.	Yes
Permit the distribution of material on church premises that favors any one candidate or political party.	No
Conduct candidate or issues forums where each duly qualified candidate invited and provided an equal opportunity to address the congregation.	Yes
Use church funds to pay fees for political events.	No
Set up a political committee that would contribute funds directly to political candidates.	No
Allow candidates to solicit funds while speaking in a church.	No
Invite candidates or elected officials to speak at church services. Churches that allow only one candidate or a single party's candidate to speak can be seen as favoring that candidate or party. No candidate should be prohibited from addressing a church if others running for the same office have been allowed to speak. Exempt from this are candidates or public figures who may speak at a church, but they must refrain from speaking about their candidacy.	Yes

Note: These are guidelines only and are not to be used as a substitute for legal advice from a qualified attorney. They are taken from www.iVoteValues.com and were adapted from research developed by Jay Sekulow, American Center for Law and Justice; www.aclj.org. and Mathew D. Staver, Liberty Council; www.lc.org.



FAITH & FREEDOM COALITION

For Churches

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Legal Dos and Don'ts	Church
Sermons on moral and social issues and civic involvement	Yes
Endorsing or opposing political candidates	No
Educate on political process and political/social/legislative issues	Yes
Contributions to Political Action Committees	No
Distribution of candidate surveys and incumbent voting records (avoid editorial opinions and make sure they cover a wide range of issues)	Yes
Church bulletin editorial where the pastor or staff member endorses or opposes a candidate	No
Encourage members to voice their opinions in favor or in opposition to certain legislation	Yes*
Campaigning for candidates	No
Discuss biblical instruction pertaining to moral and cultural issues such as abortion, same-sex marriage, etc.	Yes
Fundraising for candidates	No
Support or oppose judicial, department, or cabinet appointments	Yes
Granting use of name to support a political candidate	No
Support or oppose other political appointments of non-elected officials	Yes
Support or oppose judicial candidates	No
Use of church facilities by political candidates (as long as all other candidates are allowed or invited)	Yes
Contributions to political candidates	No
In-kind and independent expenditures for or against political candidates	No
Petition drives supporting or opposing legislation	Yes
Support or oppose legislation unrelated to the church organization	Yes*
Support or oppose legislation that directly relates to the organization	Yes**
Engage in voter registration activities that avoid promoting any one candidate or particular political party.	Yes

*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.