

Can Our Church Get Political?

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TEN EXAMPLES TO HELP CHURCH LEADERS DECIDE

From the editors of Church Law & Tax

Election years frequently trigger a common question among church leaders and pastors: What types of political activities and speech are allowed under section 501(c)(3) of the tax code?

While political activities and speech by churches and pastors are protected by the US Constitution's First Amendment, the Internal Revenue Code contains specific language that either prohibits or limits certain activities conducted by tax-exempt entities. Violations can lead to excise taxes, the revocation of federal tax exemption, or both. While few public examples exist of the actual enforcement of these rules over the years by the Internal Revenue Service (IRS), churches and church leaders still should understand the prohibitions and limitations, including any potential tax consequences triggered by them.

This chart provides ten examples of political activities churches might wish to do and brie ly details the related IRS guidance, including the potential effects of those ac-tivities on a church's tax-exempt status. The goal is to provide a quick reference for church leaders that helps them make in-formed decisions. (Want the full list of 27 examples? It's available to Church Law & Tax members.)

To go deeper on these issues, visit ChurchLawAndTax.com's Recommended Reading page.

Also check out the online *Church & Clergy Tax Guide*.

POLITICAL CAMPAIGN ACTIVITIES BY CHURCHES

AN ANALYSIS OF SELECTED ACTIVITIES

CAMPAIGN ACTIVITY	IMPACT ON TAX-EXEMPT STATUS	BASIS
A church makes contributions to a candidate's campaign fund.	Prohibited	*IRS Tax Guide for Churches and Religious Organizations*
A church makes public statements of position (verbal and written) in favor of, or in opposition to, candidates for office—in official church publications and at official church functions.	Prohibited	*IRS Tax Guide for Churches and Religious Organizations*
A church provides a nonpartisan forum for all candidates to address the church.	Permitted	*IRS Tax Guide for Churches and Religious Organizations*
A church invites all candidates for a political office to address the congregation and informs the congregation before each candidate's speech that the views expressed are those of the candidate and not the church and that the church does not endorse any candidate.	Permitted	Revenue Ruling 74-574; *IRS Tax Guide for Churches and Religious Organizations*
A church invites only one candidate in a political campaign to address the congregation.	Prohibited	Revenue Ruling 2007-41
The church provides an opportunity for a candidate to speak in a noncandidate capacity (for example, as a member of the church, public figure, or expert in a nonpolitical field) without providing equal access to all political candidates for the same office. The church ensures that the candidate speaks in a noncandidate capacity; no reference is made to the person's candidacy; the church mentions the capacity in which the candidate is appearing (without mentioning the person's political candidacy); and no campaign activity occurs.	Permitted	*IRS Tax Guide for Churches and Religious Organizations*

POLITICAL CAMPAIGN ACTIVITIES BY CHURCHES

AN ANALYSIS OF SELECTED ACTIVITIES

CAMPAIGN ACTIVITY	IMPACT ON TAX- EXEMPT STATUS	BASIS
A church distributes a compilation of voting records of all members of Congress on major legislative issues involving a wide range of subjects; the publication contains no editorial opinion, and its contents and structure do not imply approval or disapproval of any members or their voting records.	Permitted	Revenue Ruling 78-248
A church distributes a voter guide containing questions demonstrating a bias on certain issues.	Prohibited	Revenue Ruling 78-248
A church endorses a candidate (by any variety of ways, including verbal or written statements, references to the candidate's political party, references to the candidate's distinctive platform or biography, and/or showing the candidate's picture).	Prohibited	Int. Rev. News Release IR-96-23
A church's pastor delivers a sermon series addressing what the Bible says about abortion, criminal justice reform, sexual orientation and gender identity, and other topics.	Permitted	First Amendment of the US Constitution

For a more detailed discussion about political activities and the church, visit ChurchLawAndTax.com's Recommended Reading page as well as the *Church & Clergy Tax Guide*.