

Church Guidelines on Involvement in Culture & Government

Yes, a church may...

- preach sermons on moral and social issues, and about civic involvement.
- hold petition drives supporting or opposing legislation.
- educate on the political process and political/social/legislative issues.
- distribute candidate surveys and incumbent voting records (if they avoid editorial opinion and cover a wide range of issues).
- encourage members to voice their opinions in favor of or in opposition to certain legislation.*
- discuss biblical instruction pertaining to moral and cultural issues such as abortion, same-sex marriage, etc.
- support or oppose judicial, department or cabinet appointments.
- support or oppose other political appointments of non-elected officials.
- allow the 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 or oppose legislation that directly relates to the organization.**
- engage in voter registration activities that avoid promoting any one candidate or political party.

No, a church may not...

- endorse or oppose a political candidate.
- contribute to a political candidate.
- contribute to political action committees (PACs).
- print an editorial in the church bulletin in which the pastor or a member of church staff endorses or opposes a political candidate.
- campaign for a candidate or candidates.
- fundraise for a candidate or candidates.
- grant the use of a name associated with the church to support a political candidate or candidates.
- support or oppose a judicial candidate or candidates.

* 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. The IRS has generally construed this to mean less than 5 percent of an organization's budget. 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.

This guide has been prepared with appropriate legal counsel. However, it's always best to check with your attorney if you have any questions.