

IRS Guidelines for Church

What is Legal and Illegal Given the IRS Restriction on 501(C)(3) Organizations

PASTORS/CHURCHES CAN:

- Preach on moral and social issues.
- Encourage civic involvement.
- Engage in voter registration, voter identification, get out the vote and voter education activities, but avoiding promoting/endorsement of any candidate or particular political party.
- Distribute voters' educational material (e.g. voter guides), as long as it does not favor a particular candidate or political party.
- Invite and conduct candidate issue forums, where each qualified candidate is invited and provided an equal opportunity to address the congregation.
- Invite candidates or elected officials to speak at church services'
- Pastors may individually and personally endorse candidates for political office.
- A list of members of the church congregation may be provided to candidates for use in seeking support or raising funds only if rented at fair market value.
- Pastors and other like-minded individuals may establish a political action committee, but be very careful that the committee is separate from the church and does not use the assets of the church.
- A Pastor may allow his name to be used as a supporter of a candidate in the candidate's own advertisements. The Pastor may be identified as a Pastor of a particular church for identification purposes only and the endorsement has to be by the Pastor individually and not by the church.
- Church facilities may be used by political candidates on the same basis that civic groups are allowed (i.e. if civic group is required to pay a rent, then the political candidate should be charged the same.)
- A church or pastor is free to state the position of a candidate on moral and social issues and may comment on that position from a biblical perspective
- A pastor may state the impact of a law or proposition and comment on its consistency, or lack thereof with Biblical teachings.

PASTORS/CHURCHES CANNOT:

- Endorse candidates on behalf of the church.
- Use church funds or services to contribute directly to candidates or political committees (e.g. mailing lists or office equipment.)
- Permit distribution of materials that favor any candidate or political party on church premises.
- Use church funds to pay fees for political events.
- Set-up a political committee on behalf of the church that would contribute funds directly to political candidates.
- Allow candidates to solicit funds while speaking in a church.
- Engage in significant lobbying efforts on behalf of the church for the passage of any law or proposition.

Note: Churches and Pastors should confirm their rights with their local attorney. Although these items are thought to be accurate, we in no way warrant that these are correct or all inclusive. They are meant to give Churches and Pastors a general guideline of the IRS rules state when these were first developed.