



## 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.	<b>Yes</b>
• Endorse candidates on behalf of the church.	<b>No</b>
• Engage in voter registration activities that avoid promoting any one candidate or particular political party.	<b>Yes</b>
• Use church funds or services (such as mailing lists or office equipment) to contribute directly to candidates or political committees.	<b>No</b>
• 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.	<b>Yes</b>
• Permit the distribution of material on church premises that favors any one candidate or political party.	<b>No</b>
• Conduct candidate or issues forums where each duly qualified candidate invited and provided an equal opportunity to address the congregation.	<b>Yes</b>
• Use church funds to pay fees for political events.	<b>No</b>
• Set up a political committee that would contribute funds directly to political candidates.	<b>No</b>
• Allow candidates to solicit funds while speaking in a church.	<b>No</b>
• 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.	<b>Yes</b>

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](http://www.iVoteValues.com) and were adapted from research developed by Jay Sekulow, American Center for Law and Justice; [www.aclj.org](http://www.aclj.org). and Mathew D. Staver, Liberty Council; [www.lc.org](http://www.lc.org).



## For Churches

### 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

#### Church

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

\*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.