



# LEGAL DO'S & DON'TS

## for Churches:

There are legal limits to what churches may do, but your hands are not completely tied. In fact, you may be surprised at how much influence you can have. Unfortunately, many are confused about what is and what is not legal given the IRS restrictions on political activity by churches and other 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, this resource is offered as a general guideline.

### DO

- Teach on moral issues and civic involvement
- Educate on political process and political/social/legislative issues
- Distribute candidate surveys and incumbent voting records (avoid editorial opinions and make sure they cover a wide range of issues)
- Encourage members to voice their opinions in favor 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
- Use church facilities by political candidates (as long as all other candidates are allowed or invited)
- Hold petition drives supporting or opposing legislation
- 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 particular political party.

### DON'T

- Endorse or oppose political candidates
- Contribute to Political Action Committees
- Have a church bulletin editorial where the pastor or staff member endorses or opposes a candidate
- Campaign for candidates
- Grant use of a name to support a political candidate
- Contribute to political candidates
- Have in-kind and independent expenditures for or against political 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 (5%-20% • ADF). 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.

Legal Guidelines Charts were adapted from resources provided by:  
First Liberty Institute: [firstliberty.org](http://firstliberty.org)  
Alliance Defending Freedom: [adflegal.org](http://adflegal.org)  
Liberty Counsel: [lc.org](http://lc.org)

*The First Amendment was not written to protect the American people from religion;  
the First Amendment was written to protect the American people from government tyranny.*

—President Ronald Reagan





# LEGAL DO'S & DON'TS

## *for Pastors:*

There are legal limits to what churches may do, but your hands are not completely tied. In fact, you may be surprised at how much influence you can have. Unfortunately, many are confused about what is and what is not legal given the IRS restrictions on political activity by churches and other 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, this resource is offered as a general guideline.

### DO

- Preach on moral and social issues and encourage civic involvement
- Engage in voter registration activities that avoid promoting any one candidate or particular political party
- 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
- Conduct candidate or issues forums where each duly qualified candidate invited and provided an equal opportunity to address the congregation
- Invite candidates or elected officials to speak at church services\*

### DON'T

- Endorse candidates on behalf of the church
- Use church funds or services (such as mailing lists or office equipment) to contribute directly to candidates or political committees
- Permit the distribution of material on church premises that favors any one candidate or political party
- Use church funds to pay fees for political events
- Set up a political committee that would contribute funds directly to political candidates
- Allow candidates to solicit funds while speaking in a church

\*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.

Developed by: For Faith & Family Copyright 2007



Family Research Council believes that the Lord alone is Lord of the conscience and therefore believes that everyone should vote their own conscience. We are committed to helping believers engage the culture as salt and light by educating them on the importance of connecting biblical values with healthy democracy. As a tax-exempt entity, Family Research Council is nonpartisan. We do not affiliate with any party or candidate. Rather, Family Research Council seeks to encourage all Americans of faith to exercise their political rights and scriptural responsibilities. Register to vote, be informed, and prayerfully vote your own conscience.