



What Churches and Pastors Can and Cannot Do

Churches have a major role to play in addressing the cultural and moral issues of our day. The church has an important role to promote justice and apply God's timeless Word to the culture we live in. This resource will give you an overview of your legal rights as a 501(c)(3) organization to engage with our government and in elections.

Your Rights

Many churches and pastors have questions about how much they can be involved in public policy and elections. This hesitation has caused many churches to withdraw from the public arena instead of engaging in the debate. Many pastors believe they must keep silent because of their position of leadership in the church. **This is simply not the case.** Although certain limitations are imposed by the Internal Revenue Service (IRS) tax code and campaign laws, churches and pastors have many legal avenues for speaking on vital moral issues.

Legislative Activity

Generally speaking, as nonprofit entities regulated under Section 501(c)(3) of the Internal Revenue Code, churches may engage in limited attempts to "influence legislation" and still qualify for nonprofit tax status. A fairly safe gauge is to limit legislative activity to less than 5% of the church's overall activity. In some cases, the IRS has allowed activity up to 20%, but more than 20% has been found unacceptable.

"Legislative activity" is any activity intended to influence legislation, such as bills before the U.S. Congress or state legislature, measures before city councils, initiatives, and referenda. These activities include directly contacting elected officials about legislation, urging church members and others to communicate with legislators about legislation, and circulating petitions related to legislation.

Moreover, a pastor has complete freedom to preach about biblical perspectives on current social issues without discussing any specific pending legislation. There is no limit when preaching in general terms about social issues.

Election and Political Campaigns

The IRS code is far more restrictive on churches and other nonprofit organizations in election activities. Partisan activity is prohibited completely, including engaging in any activity in support of or opposition to any candidate for political office or involvement in the political campaign of a candidate. However, some nonpartisan activity, particularly voter registration and voter education, is allowed.

Not only can you register voters at your church, but you are also free to endorse and distribute to all your church members nonpartisan voter guides that do not endorse candidates, but provide all candidates with an opportunity to answer questions on a variety of issues.



Church Activity	Permissible?
Conduct nonpartisan voter registration	Yes
Conduct nonpartisan "get-out-the-vote" activities	Yes
Distribute nonpartisan voter guides	Yes
Distribute nonpartisan voting records	Yes
Support or oppose legislation	Yes
Support or oppose ballot initiatives	Yes
Support or oppose political or judicial nominee (not a judge on the Ohio ballot)	Yes
Support or oppose political candidates	No
Candidate speaks at church (not identified as candidate)	Yes
Host forum for political candidates (all candidates invited)	Yes
Provide link on church's website to candidate's campaign website	No
Contribute to political candidates	No
Contribute to political action committees (PACs)	No
Offer bulletin or newsletter ads at market rate	Yes
Pastor Activity	
Conduct nonpartisan voter registration	Yes
Distribute nonpartisan voter guides	Yes
Distribute nonpartisan voting records	Yes
Support or oppose legislation	Yes
Support or oppose ballot initiative	Yes
Support or oppose political or judicial nominee	Yes
As an individual, pastor endorses or opposes political candidate	Yes
Pastor endorses or opposes political candidate from pulpit	No
As an individual, political fundraising (no church resources or facilities used)	Yes

This list is designed to provide an overview of the standards for church political involvement. It is not meant to provide specific legal advice and is not an exhaustive list.