

CHURCHES & ELECTIONS LEGAL GUIDE*

Pastors and churches have a legal right to educate their members about biblical and political issues and encourage them to vote according to biblical values.

Unfortunately, churches and pastors have been given false information about what they can and cannot do. But the law is on the side of pastors and churches who want to equip their members to stand for righteousness.

Pastors' rights: There are no limitations on pastors when they speak and act in their individual capacity rather than on behalf of their church. The First Amendment protects a pastor's right to endorse candidates, speak in support of a candidate, and more (as long as he does not use church resources to do so).

Churches' rights: There are very few limitations on churches. According to IRS guidance, churches "are automatically considered tax exempt," even without obtaining 501(c)(3) recognition from the IRS.¹ For this reason, churches do not need to fear losing their tax-exempt status if they speak out on political issues. But if a church wants to fully comply with 501(c)(3) limitations, it can safely follow these guidelines:



CHURCHES CAN

- Register their members as voters
- Hand out nonpartisan voter guides
- Invite all candidates in a race to speak (It's okay if only one shows up)
- Speak about specific issues (including abortion or marriage), specific legislation, and ballot initiatives



CHURCHES CAN'T

- Endorse or oppose a particular candidate
- Contribute money or church resources to a candidate (including allowing free use of a church list)

¹ Internal Revenue Service, The Tax Guide for Churches & Religious Organizations, I.R.S. Pub. 1828 at 2 (Rev. 8-2015), <https://www.irs.gov/pub/irs-pdf/p1828.pdf>; see also 28 U.S.C. §508(c)(1)(A). (While churches may seek official 501(c)(3) recognition, this IRS document itself says that churches "are not required to apply for and obtain recognition of tax-exempt status from the IRS" to be considered tax exempt.)

Questions?

Call (972) 941-4444

or email info@firstliberty.org

FirstLiberty.org/ElectionCenter



* Applies to all houses of worship including, but not limited to synagogues, mosques, temples and other religious organizations.