

POLICY PAGES

Churches, Pastors, and Public Policy July 2023

OVERVIEW

Jesus Christ—the one who has all authority in heaven and on earth—commands His followers to be “salt and light” in the world and to make disciples of all nations, teaching them to observe *all* that He commanded (Matthew 5:13-16; 28:18-20). By necessity, faithfulness to Christ’s commands will entail churches addressing the most pressing cultural and moral issues of our day.

The First Amendment protects the right of churches and pastors to proclaim the “the whole counsel of God” (Acts 20:27), including what the Bible teaches regarding the moral issues of our day. While the Internal Revenue Service (IRS) tax code imposes some restrictions on churches and pastors endorsing candidates, no law prohibits a pastor and church from speaking out on biblical and moral issues.

ANALYSIS

The First Amendment protects the right churches and pastors have to proclaim biblical truths as applied to the cultural and moral issues of our day. However, because churches are 501(c)(3) nonprofit organizations, the IRS tax code does impose certain limitations on other types of activities related to public policy, the legislative process, and elections.

The following guidelines are based on [Section 501\(c\)\(3\) of the Internal Revenue Code](#) and publications by the IRS. They are designed to provide general guidance in determining how churches and pastors may be involved in public policy, the legislative process, and elections.

LEGISLATIVE ACTIVITY (LOBBYING)

Generally speaking, as nonprofit entities regulated by IRC Section 501(c)(3), churches may engage in *limited* attempts to “influence legislation” (commonly known as lobbying). If a church engages in too much lobbying and it becomes a “substantial” part of the church’s activity—measured by time and money spent—it risks loss of tax-exempt status.

Unfortunately, the IRS has not clearly defined when legislative activity becomes “substantial.” A safe gauge is to limit legislative activity to less than 5 percent of the church’s overall activity in a year.¹ In some cases, the IRS has allowed activity between 5 and 20 percent, but it has found more than 20 percent unacceptable.



This publication includes summaries of many complex areas of law and is not specific legal advice to any person. Consult an attorney if you have questions about your specific situation or believe your legal rights have been infringed. This publication is educational in nature and should not be construed as an effort to aid or hinder any legislation. This Policy Page may be reproduced without change and in its entirety for non-commercial purposes without prior permission from Center for Arizona Policy, Inc. © September 2023 Center for Arizona Policy, Inc. All rights reserved.

“Legislative activity” is any activity intended to influence actions by the U.S. Congress, any state legislature, or local councils or similar boards with respect to acts, bills, resolutions, or confirmations of appointed office. It also includes activities to influence the public regarding a referendum, initiative, or ballot measure.

These legislative activities include directly contacting, or urging the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislative actions. Circulating petitions related to legislation and advocating the adoption or rejection of legislation are also considered “legislative activity.”

However, legislative activity (lobbying) does *not* apply to activity intended to influence actions by executive, judicial, or administrative bodies. Nor does it include conducting educational meetings, preparing and distributing educational materials, or otherwise considering public policy issues in an educational manner.

Practically speaking, this means if your church budget is \$1,000,000, you can safely spend up to \$50,000 directly influencing legislation—sending a mailing to church members asking them to call legislators on a bill to regulate abortion or urging them to vote against an initiative that would restrict religious freedom or legalize abortion, for example.

Pastors can mention a bill by name from the pulpit (or by email) and give out contact information for key legislators. Pastors can preach about abortion, religious freedom, physician-assisted suicide, or any other moral issue, and then urge their congregation to call their elected officials on a particular bill related to the issue.

For more information on legislative activity, see [IRS Publication 1828](#).

ELECTIONS AND POLITICAL CAMPAIGN ACTIVITY

The IRS code is far more restrictive on churches and other nonprofit organizations in direct campaign-related election activities. Partisan activity is prohibited, 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. For example, churches may not endorse candidates, contribute to political campaigns, make statements in support or opposition to candidates, distribute statements by others that support or oppose candidates, or allow a candidate to use the church’s assets or facilities.

However, some nonpartisan activity, like voter registration and voter education, is allowed. Churches may register voters on their premises, and may endorse and distribute to church members *nonpartisan* voter guides, which means they do not endorse candidates, but provide all candidates in a race with an opportunity to answer questions on a variety of issues. The IRS code places no restrictions on these permitted election-related activities; therefore, funds and time spent on these activities are not counted toward the 5 percent legislative activity limit discussed above.

Also, the IRS code places no limitations on pastors, church staff, and members—*when acting as private individuals and not on behalf of the church*—to engage in legislative or political campaign activities so long as no church facility or resources are used.

For more information on election and political campaign restrictions, see [IRS Fact Sheet 2006-17](#).

THE UNIQUE VOICE OF PASTORS

Pastors have complete freedom to proclaim biblical truth regarding the cultural and moral issues of our day. There is *no limit* when preaching biblically about social issues; pastors are free to preach “the whole counsel of God” (Acts 20:27).

Pastors can encourage their churches to be involved in the policy making process, even to the extent of mentioning specific issues or pending bills. However, when it comes to political campaigns, pastors should make it clear that their church does not endorse specific candidates for office. But, as *private individuals*, pastors are free to endorse, support, and donate money to political candidates.

POLITICAL INVOLVEMENT FOR CHURCHES AND PASTORS

This list provides an overview of the standards for church political involvement. It does not provide specific legal advice and is not an exhaustive list. It is based on information from Alliance Defending Freedom’s “Five Things to Know: A Legal Guide for Churches” (2022).

Church Activity	Permissible?
Conduct nonpartisan voter registration	Yes
Conduct nonpartisan “get-out-the-vote” activities	Yes
Conduct nonpartisan voter identification activities	Yes
Conduct nonpartisan voter education	Yes
Distribute nonpartisan candidate surveys or voter guides	Yes
Distribute unbiased voting records	Yes
Distribute campaign literature	<i>No</i>
Distribution of political materials by others in church parking lots	Yes
Support/oppose (lobby) legislation	Yes
Support/oppose ballot initiative or state referendums	Yes
Support (or endorse)/oppose political candidates	<i>No</i>
Candidate speaks at church (not identified as candidate; campaign not mentioned)	Yes
Host forum for political candidates (if all candidates invited)	Yes
Political fundraising	<i>No</i>
Sell or rent church list to candidate at market value (available to all candidates)	Yes
Rental of church facilities at regular rates	Yes
Provide link on church’s website to candidate’s campaign website	<i>No</i>
Contribute financially to political candidates	<i>No</i>
Contribute financially to political action committees (PACs)	<i>No</i>
Offer bulletin or newsletter for political ads at market rate	Yes
News stories about candidates or campaigns in church publication	Yes
Editorials endorsing or opposing candidates in church publication	<i>No</i>
Discuss the positions of candidates on issues	Yes

CHURCHES, PASTORS, AND PUBLIC POLICY

July 2023

Independent expenditures supporting or opposing candidates	<i>No</i>
Payment of expenses for attendance of a pastor or church member at a caucus or state/national political party convention	<i>No</i>

Pastor Activity	Permissible?
Conduct nonpartisan voter registration	Yes
Conduct nonpartisan voter identification activities	Yes
Conduct nonpartisan “get-out-the-vote” activities	Yes
Conduct nonpartisan voter education	Yes
Distribute nonpartisan candidate surveys or voter guides	Yes
Distribute nonpartisan voting records	Yes
<u>Acting as an individual rather than an official church representative</u> , distribute campaign literature (no church resources or facilities used)	Yes
Support/oppose (lobby) legislation	Yes
Support/oppose ballot initiative or state referendums	Yes
Support/oppose political or judicial nominee	Yes
<u>Acting as an individual rather than an official church representative</u> , pastor endorses/opposes political candidate (no church resources or facilities used)	Yes
Pastor endorses/opposes political candidate from pulpit or through official church communication	<i>No</i>
<u>Acting as an individual rather than an official church representative</u> , political fundraising (no church resources or facilities used)	Yes
<u>Acting as an individual rather than an official church representative</u> , financially contribute to political candidates (no church resources or facilities used)	Yes
<u>Acting as an individual rather than an official church representative</u> , financially contribute to political action committees (PACs) (no church resources or facilities used)	Yes
Discuss the positions of candidates on issues	Yes
<u>Acting as an individual rather than an official church representative</u> , independent expenditures supporting or opposing candidates (no church resources or facilities used)	Yes
<u>Acting as an individual rather than an official church representative</u> , payment of expenses for attendance of a pastor or church member at a caucus or state/national political party convention (no church resources or facilities used)	Yes

TALKING POINTS

- **The First Amendment protects the right of people of faith to speak out on public issues, just as it protects nonreligious people’s freedom of speech.** Churches have the right to speak about the most pressing cultural and moral issues of our time.
- **If churches do not speak out on culture’s most pressing issues, only those without a biblical perspective will be heard, and will set the moral standard.** This leaves both the faithful and the nonreligious without the critical input of a godly worldview.
- **Providing the congregation a biblical perspective of cultural issues is not only legally permissible, it gives church members clarity in living out their faith in all aspects of life.** The Bible calls us to follow Christ with our whole hearts; our political, cultural, and moral views should reflect that, and the law supports it.
- **Churches and pastors are free to register voters, distribute nonpartisan voter guides, and even take positions on ballot initiatives and referendums.** Center for Arizona Policy (CAP) is here to serve ministry leaders. If there is ever any question about your rights, call the CAP office at 602-424-2525.

CONCLUSION

Although the IRS code does impose some restrictions, churches can do much to help their members be “salt and light” in our country and state. God ordained the institution of government for the common good, and Christians who are committed to seeing laws and culture reflect biblical truths have every right to participate and have their voice heard in the marketplace of ideas.

Endnotes

¹ Bolder Advocacy, *Lobbying Under the Insubstantial Part Test*, June 18, 2018, at 1, available at <https://bolderadvocacy.org/resource/lobbying-under-the-insubstantial-part-test/>.