



While the IRS rules governing 501(c)(3) organizations, which includes churches (whether or not they have applied for 501(c)(3) status), prohibit endorsing or opposing candidates for elected office, this prohibition does not apply to appointed positions or retention of appointed positions.

Taking a position on an appointed position, or retention of an appointed position, falls in the category of lobbying, not political intervention. Under this provision, the 501(c)(3) organization operates under the “substantial part” test, which means a 501(c)(3) organization may engage in lobbying so long as the activity does not consume more than a “substantial part” of the organization’s overall activity. This is the so-called 5 to 15 percent rule, in which 5 percent is permissible but 15 exceeds the permissible level.

No church has ever lost its tax-exemption for engaging in lobbying. Considering all the activity a church engages in over the period of a year, it is inconceivable that a church could ever come close to devoting up to 15 percent of its overall activity to lobbying. Thus, the reason why no church has ever lost its tax-exempt status due to lobbying. For that matter, no church has ever lost its tax-exempt status for political intervention.

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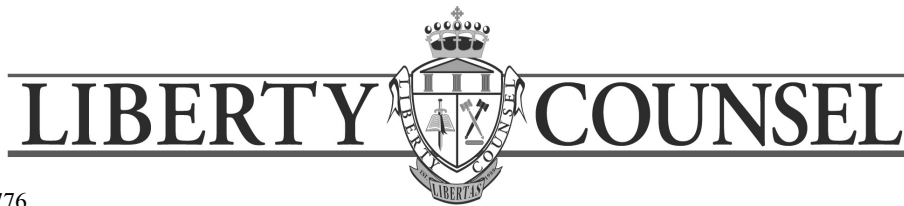
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POLITICAL AND LEGISLATIVE GUIDELINES FOR PASTORS AND CHURCHES

by Mathew D. Staver, Esq.

SUPPORTING OR OPPOSING CANDIDATES	CHURCH	PASTOR
Endorsing or opposing political candidates	No	Yes
Contributions to political candidate	No	Yes
In-kind and independent expenditures for or against political candidates	No	Yes
Contributions to Political Action Committees	No	Yes
Appearance of political candidate at church meeting or service	Yes	N/A
Introduction of political candidates at church	Yes	Yes
Political candidate to preach or read scripture (contributions should not be solicited & message should not urge people to vote for the candidate)	Yes	N/A
Voter registration programs and campaigns (non-partisan)	Yes	Yes
Distribution of candidate surveys and incumbent voting records (avoid editorial opinions)	Yes	Yes
Distribution in church parking lot of political statements and opinions on political issues (so long as no church endorsement)	Yes	N/A
Rent or loan church mailing lists to political candidates (list must be made available to all candidates on similar terms and prices)	Yes	N/A
Church bulletin political ads at regular price and news stories	Yes	N/A
Church bulletin editorial where the pastor or staff member endorses or opposes a candidate	No	No
Church bulletin editorial regarding political issues or two different church members take opposing views on a candidate	Yes	N/A
Use of church facilities by political candidates (if all other candidates are allowed or invited)	Yes	N/A
Fund-raising for candidates	No	Yes
Campaigning for candidates	No	Yes
Educate members of the public about viewpoints of candidates	Yes	Yes
Discuss church doctrine pertaining to candidate views such as abortion, homosexuality and marriage	Yes	Yes
Granting use of name to support a political candidate	No*	Yes*
Support or oppose judicial, department or cabinet appointments	Yes	Yes
Support or oppose judicial candidates	No	Yes
Support or oppose other political appointments of non-elected officials	Yes	Yes
SUPPORTING OR OPPOSING LEGISLATION	CHURCH	PASTOR
Use of church facilities by lobbying groups to discuss social issues	Yes	N/A
Rent or loan church mailing list to lobbying groups	Yes	N/A
Preach sermons on social issues and political issues and activism	Yes	Yes
Educate on political process and political/social/legislative issues	Yes	Yes
Petition drives supporting or opposing legislation or citizen initiatives	Yes	Yes
Support or oppose legislation unrelated to the church organization	Yes**	Yes
Support or oppose legislation that directly relates to the organization	Yes***	Yes
Encourage people to voice for or against legislation or citizen initiatives	Yes**	Yes
Lobby candidates to support or oppose legislation or citizen initiatives	Yes**	Yes
Distribute position papers supporting or opposing legislation or citizen initiatives	Yes**	Yes

*A pastor may include title and church affiliation in a personal endorsement along with the following notation: "Title and affiliation for identification purposes."

**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. A 501(c)4 organization 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 of the organization. For example, a church may without limitation oppose legislation attempting to repeal the tax-exempt status of the church.