



WHAT IS LEGAL AND ILLEGAL GIVEN THE IRS RESTRICTIONS ON 501(c)(3) ORGANIZATIONS?

Pastors / Churches MAY:

- Preach on moral and social issues.
- Encourage civic involvement.
- Engage in voter registration, voter identification, get-out-the-vote and voter education activities, but avoid the promotion / endorsement of any candidate or particular political party.
- Distribute to voters educational materials (e.g. voter guides), as long as they do not favor a particular candidate or political party.
- Invite and conduct candidate issue forums, where each qualified candidate is invited and provided an equal opportunity to address the congregation.
- Invite candidates or elected officials to speak at church services.
- Lend church facilities to political candidates on the same basis that it allows civic groups (i.e. if civic groups are required to pay a rent, then the political candidate should be charged the same.)
- Provide candidates a list of members of the church congregation for use in seeking support or raising funds, only if rented at fair market value.
- Pastors may individually and personally endorse candidates for political office.
- Pastors and other like-minded individuals may establish a political action committee, but must be very careful that the committee is *separate from the church* and *does not use the assets of the church*.
- Pastors may allow their names to be used in support of a candidate in the candidate's own advertisements. A Pastor may be identified as a Pastor of a particular church *for identification purposes only* and the endorsement has to be by the Pastor individually, not by the church.
- A church or pastor is free to state the position of a candidate on moral and social issues and may comment on that position from a biblical perspective.
- A pastor may state the impact of a law or proposition and comment on its consistency, or lack thereof, with Biblical teachings.

Pastors / Churches may NOT:

- Endorse candidates on behalf of the church.
- Use church funds or services to contribute directly to candidates or political committees (e.g. mailing lists or office equipment.)
- Permit distribution of materials that favor any candidate or political party on church premises.
- Use church funds to pay fees for political events.
- Set up a political committee on behalf of the church that would contribute funds directly to political candidates.
- Allow candidates to solicit funds while speaking in a church.
- Engage in significant lobbying efforts on behalf of the church for the passage of any law or proposition.