

# THE POLITICAL CAMPAIGN INTERVENTION PROHIBITION

Under the Internal Revenue Code, § 501(c)(3), organizations (including churches and other ministries) may not, directly or indirectly, participate in, or intervene in, any political campaign on behalf of (or in opposition to) any candidate for elective public office.

- The prohibition applies to all campaigns (federal, state, county, city, town, village, or borough level).
- Violation of this prohibition may result in revocation of tax-exempt status, imposition of excise taxes, or both.

## WHAT IS POLITICAL CAMPAIGN INTERVENTION?

Political campaign intervention is any activity that supports or opposes a candidate for public office.

The prohibition extends beyond candidate endorsements including:

- Contributions to political campaign funds
- Public statements of position (verbal or written) made by or on behalf of a ministry for or against a candidate for public office
- Distributing statements prepared by others that are for or against a candidate for public office
- Allowing a candidate to use a ministry's assets or facilities

## INDIVIDUAL ACTIVITY BY MINISTRY LEADERS

- The political campaign intervention prohibition does not restrict free expression on political matters by leaders of ministries speaking for themselves, as individuals.
- Ministry leaders are not prohibited from speaking about important issues of public policy.
- Leaders cannot make partisan comments in official ministry publications.
- Leaders cannot make partisan comments at official functions of the ministry.
- To avoid potential attribution of their comments outside of ministry functions and publications, leaders who speak or write in their individual capacity are encouraged to clearly indicate that their comments are personal and not intended to represent the views of the ministry.

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Christian Law Association stands ready to protect your church or ministry. Please contact us for additional information.



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**PASTORS,  
PULPITS,  
AND POLITICS**



# IRS POLITICAL CAMPAIGN INTERVENTION TARGET AREAS

- 1 Distributing voters' guides that encourage readers to vote for particular candidates
- 2 Using the church's website or links to another website to endorse or oppose a candidate
- 3 Using the pulpit to endorse or oppose a particular candidate
- 4 Making cash contributions to a candidate's political campaign
- 5 Placing signs on church property that shows support for a particular candidate
- 6 Giving improper preferential treatment to certain candidates by permitting them to speak at functions



# SUPPORTING OR OPPOSING A CANDIDATE FOR PUBLIC OFFICE

- A church may not make statements in support/opposition of political candidates for public office. A pastor personally may make statements in support/opposition of political candidates for public office, but not in his official capacity (which would bar him from making statements during church meetings and in church communications).
- A church may not make contributions to a candidate for public office.
- A church may not make contributions to Political Action Committees.
- A church may not make "in-kind" contributions or expenditures for or against candidates for public office. Such contributions would include use of church mailing list or directory, use of church facilities, and providing of volunteers from the church.
- The church cannot engage in any fundraising for candidates for public office. For example, the church may not allow a candidate for public office to take an offering during a church meeting or service.
- A church may allow a candidate for public office to appear at a church meeting or service as long as it is not for campaign purposes. If it is for campaign purposes, all candidates for that elective office must be afforded the same opportunity.

- A candidate for public office may be introduced to the congregation during a church meeting or service.
- A candidate for public office may preach or read Scripture as long as the candidate for public office does not "preach" about his campaign or solicit volunteer workers or finances for the campaign.
- A church may conduct non-partisan voter registration programs and get-out-the-vote campaigns.
- A church may distribute neutral voter information materials stating the positions of the candidates for public office on the issues of the campaign.
- A church may rent its mailing list to candidates for public office, but the list must be made available to all candidates for that public office on the same terms and at the same prices.
- Candidates for public office may use the church facilities, but all other candidates for that public office must be invited to use the facilities on the same terms.
- The pastor may grant the use of his name in support of a candidate for public office and may include title and church affiliation in the personal endorsement if he includes the following disclaimer: "Title and affiliation for identification purposes only."
- The church may not support or oppose candidates for judicial office, even if the candidates are required to run on a non-partisan basis.

