

WHAT CHURCHES MAY AND MAY NOT DO WITH RESPECT TO CIVIC INVOLVEMENT

Sermons on moral and social issues and civic involvement	Yes
Endorsing or opposing political candidates	No
Educate on political process and political/social/legislative issues	Yes
Contributions to Political Action Committees	No
Distribution of candidate surveys and incumbent voting records (if they avoid editorial opinions and cover a wide range of issues)	Yes
Church bulletin editorial where the pastor or staff member endorses or opposes a candidate	No
Encourage members to voice their opinions in favor or in opposition to certain legislation	Yes*
Campaigning for candidates	No
Discuss Biblical instruction pertaining to moral and cultural issues such as abortion, same-sex marriage, etc.	Yes
Fundraising for candidates	No
Support or oppose judicial, department, or cabinet appointments	Yes
Granting use of name to support a political candidate	No
Support or oppose other political appointments of non-elected officials	Yes
Support or oppose judicial candidates	No
Use of church facilities by political candidates (as long as all other candidates are allowed or invited)	Yes
Contributions to political candidates	No
In-kind and independent expenditures for or against political candidates	No
Petition drives supporting or opposing legislation	Yes
Support or oppose legislation unrelated to the church organization	Yes*
Support or oppose legislation that directly relates to the organization	Yes**
Engage in voter registration activities that avoid promoting any one candidate or particular political party	Yes

*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. The IRS has generally construed this to mean less than 5% of an organization's budget. 501 c(4) organizations 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. For example, a church may without limitation oppose legislation attempting to repeal the tax exempt status of the church.

Legal Guidelines Chart was adapted from:

American Center for Law & Justice
Virginia Beach, VA
Phone: (757) 226-2489
www.aclj.org

Liberty Counsel
Orlando, FL
(800) 671-1776
www.lc.org