

# Dos and Don'ts in an Election Season

**SUMMARY:** Churches and religious organizations qualify for federal income tax exemption and may receive tax-deductible contributions. However, churches may jeopardize or even lose this status.

One danger appears each election season. According to the IRS Tax Guide for Churches and Religious Organizations, churches must not “participate in, or intervene in, any political campaign on behalf of (or in opposition to) any candidate for public office.”

This does not mean a church cannot be active during elections. In fact, church political activity includes more dos than don'ts.

Churches can:

- Discuss issues, provided the discussion does not exhibit preferences for or against specific candidates.
- Distribute voter-education materials and sponsor “get out the vote” campaigns.
- Host a candidate if all other candidates are invited.
- Serve as a polling place.
- Invite a candidate in a nonofficial capacity, such as a groundbreaking ceremony, provided the person is not introduced as a candidate, no mention is made of his or her candidacy, and the event is not promoted as an appearance by “Candidate X.”
- Lobby for certain issues, provided the time spent in this endeavor is considered “insubstantial” compared to other church activities.
- Rent church property to candidates or political parties, provided the space is not rented for free or for a discount not offered to anyone else.
- Sell or rent mailing lists to candidates or political parties, provided the list is made available to others as well. Congregations may want to consider how their members will respond to having this information shared.

Churches cannot:

- Openly take sides in an issue, specifically espousing or denouncing the views of any candidate.
- Distribute materials biased toward or against a particular candidate, or distribute materials provided by a candidate or political party.
- Raise money for a candidate or political party.
- Clergy members may take sides for or against a candidate or issue, provided they do so in an individual capacity, not as a church representative. They may not use the pulpit, church publications or any other forum related to the church to declare their individual preferences.

## ADDITIONAL RESOURCES

[www.gcfa.org/legalreport.html](http://www.gcfa.org/legalreport.html)

[www.irs.gov](http://www.irs.gov)

[www.pewforum.org](http://www.pewforum.org)