



## For Pastors

### Is That Legal?

Good question! Many are confused about what is and what is not legal given the IRS restrictions on political activity by tax-exempt organizations. While it is impossible to lay out a definitive list of do's and don'ts since the IRS interprets what is and isn't legal, the resource below is offered for general guidelines:

Legal Dos and Don'ts	Pastor
Preach on moral and social issues and encourage civic involvement.	Yes
Endorse candidates on behalf of the church.	No
Engage in voter registration activities that avoid promoting any one candidate or particular political party.	Yes
Use church funds or services (such as mailing lists or office equipment) to contribute directly to candidates or political committees.	No
Distribute educational materials to voters (such as voter guides), but only those that do not favor a particular candidate or party and that cover a wide range of issues.	Yes
Permit the distribution of material on church premises that favors any one candidate or political party.	No
Conduct candidate or issues forums where each duly qualified candidate invited and provided an equal opportunity to address the congregation.	Yes
Use church funds to pay fees for political events.	No
Set up a political committee that would contribute funds directly to political candidates.	No
Allow candidates to solicit funds while speaking in a church.	No
Invite candidates or elected officials to speak at church services. Churches that allow only one candidate or a single party's candidate to speak can be seen as favoring that candidate or party. No candidate should be prohibited from addressing a church if others running for the same office have been allowed to speak. Exempt from this are candidates or public figures who may speak at a church, but they must refrain from speaking about their candidacy.	Yes

Note: These are guidelines only and are not to be used as a substitute for legal advice from a qualified attorney. They are taken from [www.iVoteValues.com](http://www.iVoteValues.com) and were adapted from research developed by Jay Sekulow, American Center for Law and Justice; [www.aclj.org](http://www.aclj.org). and Mathew D. Staver, Liberty Council; [www.lc.org](http://www.lc.org).