



## **HOW TO PREACH AN ELECTION SERMON WITHIN CURRENT IRS GUIDELINES**

In order to stay within current IRS regulations, as a pastor, you should not say anything from the pulpit that could be construed as a direct or indirect endorsement or opposition of one or more candidates.

Obviously, this standard is very vague. Alliance Defending Freedom believes that it is unconstitutional to restrict a pastor's speech from the pulpit, and churches and pastors have the right to speak Biblical truth from the pulpit about all issues. However, we also recognize that not all pastors and churches believe it is appropriate to support, oppose, or even talk about candidates from the pulpit. Therefore, the following information will help you and your church stay within current IRS guidelines while still preaching an election sermon.

### **The Johnson Amendment**

Under section 501(c)(3) of the Internal Revenue Code, exempt organizations may not “participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.” This sentence of section 501(c)(3) is referred to as the Johnson Amendment and applies to churches as well as other non-profit organizations. The type of political activity prohibited by the IRS is participating or intervening in a political campaign—also known as “campaign activity.” The IRS interprets the Johnson Amendment broadly to prohibit direct or indirect statements that may be construed as support for or opposition to a candidate for public office.

### **Pastors' Individual Rights**

Pastors and priests, acting as individuals and not as official church representatives, have the same rights as all other American citizens to involve themselves in political activity. They may even endorse or oppose candidates so long as the endorsement is not on behalf of the church and is not made in a way that gives the appearance that the endorsement is made on behalf of the church, such as during official church functions or as part of a sermon.

### **Suggested Guidelines for Election Sermons**

- You should not explicitly endorse or oppose candidates or political parties.
- You should remain neutral toward all candidates. Consider whether your statements about a candidate would be considered by others to be either support for or opposition to a candidate.
- You may discuss issues such as life, marriage, religious freedom, or other issues even if those issues are ones that the candidates in an election are discussing. A discussion of issues may cross the line into prohibited campaign activity if the sermon discusses how the candidates



- stand on the issues in a way that expresses support for or opposition to a candidate.
- You may discuss the stated position of the candidates on issues important to your church as long as the discussion remains neutral and does not express support for or opposition to candidates.
  - You can discuss the importance of voting or urge your congregation to vote as long as your statements do not imply support for or opposition to any candidate.
  - You may support or oppose sitting office-holders who are not up for election because the restrictions in the Johnson Amendment only apply to candidates running for office. As a caveat, the IRS has a very broad definition of “candidate” which includes even someone offered by others as a candidate. If there has been any public discussion of a government official as a possible candidate, the IRS will consider that person to be a candidate and will prohibit any statements of support or opposition.
  - You can discuss and take positions on pending legislation such as marriage amendments or other ballot initiatives. Churches are generally allowed to do an insubstantial amount of lobbying for or against legislation.

These guidelines may not address every situation that you face and should not be construed as legal advice. Churches and pastors, however, may request free legal advice regarding a particular situation by contacting Alliance Defending Freedom at 1-800-835-5233 or by submitting a request for legal help through our website: [www.alliancedefendingfreedom.org](http://www.alliancedefendingfreedom.org).

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