

Being a Public Church in the Electoral Process

A Guide for Churches and Rostered Ministers



Advocacy

In the Evangelical Lutheran Church in America (ELCA), civic engagement as a public good is both our calling as Christians and a responsibility for residents of the United States. Civic engagement takes numerous forms, including participation in public meetings, informed voting, policy advocacy, community organizing, nonviolent protest and others. This engagement with God’s work in the political sphere is based on careful discernment that transcends partisanship.

Election years are a significant time for Lutherans to be active in civic engagement, including ELCA rostered ministers, congregations, synod offices, seminaries, and college or university campus ministry groups. As a church we affirm the importance of government, specifically democratic self-governance. An important part of faithful civic engagement is abiding by the law.

➔ Any participation by congregations in activities related to the electoral process must be strictly nonpartisan and abide by Internal Revenue Service (IRS) guidelines.

Congregations and rostered ministers must ensure that activities related to the electoral process are transparent, nonpartisan and legal.

Disclaimer: The information provided in this guide reflects the best current understanding of the ELCA Witness in Society team and is intended to be nonpartisan. However, it is provided for general informational purposes only and does not constitute legal advice. Congregations should consult with the IRS, appropriate federal or state election authorities, or qualified legal counsel for guidance on specific political activities.

The IRS, 501(c)(3) Tax Status and Nonpartisanship

IRS language can seem insurmountable and overwhelming, but this guide attempts to break down legal text into digestible bites and opens up many opportunities for things you CAN do as long as they’re nonpartisan.

According to the IRS, “All section 501(c)(3) organizations are absolutely prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of [or in opposition to] any candidate for elective public office.”

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➔ Non-compliance with IRS Tax Code 501(c)(3) can mean a loss of your institution's tax-exempt status.

In 1954, Congress approved an amendment, now known as the Johnson Amendment, to prohibit 501(c)(3) organizations, which includes churches, from engaging in any political activity. According to the IRS, “[T]o the extent Congress has revisited the ban over the years, it has in fact strengthened the ban. The most recent change came in 1987 when Congress amended the language to clarify that the prohibition also applies to statements opposing candidates.” On July 7, 2025, in *National Religious Broadcasters, et al. v. Billy Long, Commissioner of the Internal Revenue Services, et al.*, Docket no: 6:24-cv-00311-JCB (E.D. Texas), the IRS entered into a consent decree in which it suggested that the Johnson Amendment, which has long conditioned section 501(c)(3) tax-exempt status on refraining from partisan political activity, cannot be applied to churches and other houses of worship in certain specific circumstances. As of March 2026, that case has not been resolved, and the consent decree has not been accepted by the court. Furthermore, it is unlikely that the IRS position is intended to apply outside of the specific circumstances and parties involved in that case.

For its part, the ELCA supports the long-held historical interpretation of the Johnson Amendment and honors and uplifts the importance of not endorsing or opposing individual candidates for public office. To that end, when planning ways of being a public church in the electoral process, we encourage you to focus on activities that are intended to promote broad participation in the electoral process. Activities conducted by the church are not permissible if they show evidence of a bias that would:

- Favor one candidate over another.
- Oppose a candidate in some manner.
- Have the perceived effect of favoring a candidate or group of candidates.

Acceptability of Election Activities Chart

“In rostered ministry, deacons, pastors, and bishops are expected to connect the Christian faith with contemporary issues, and theology with life. The ELCA’s model constitution for congregations states that they are ‘to speak publicly to the world in solidarity with the poor and oppressed, advocating dignity, justice, and equity for all people’” (ELCA social statement on *Faith and Civic Life: Seeking the Well-being of All*).

So, congregations and individuals in several capacities may need to shape activity with differing IRS 501(c)(3) tax status awareness. This chart takes a quick look at acceptability of election-related activities for four groups (the term “clergy” being used to parallel IRS reference although the ELCA refers to rostered ministers):

1. Churches as institutional bodies
2. Clergy as representatives of a congregation
3. Clergy as individuals
4. Church members as individuals

➔ No resources can substitute for checking with the IRS, federal and state election agencies, and your attorney, regarding the extent to which a church and/or its religious leaders can be involved in specific political activities.

Regarding “Churches as Institutional Bodies”

According to the IRS Code, the term “church” applies to all houses of worship, not just those faiths that refer

to their houses of worship as “churches.” There are several characteristics used to identify a “church” for the purposes of the IRS.

These include:

- Distinct legal existence
- Recognized creed and form of worship
- Definite and distinct ecclesiastical government
- Formal code of doctrine and discipline
- Distinct religious history
- Membership not associated with any other church or denomination
- Organization of ordained clergy
- Ordained clergy selected after completing prescribed courses of study
- Literature of its own
- Established places of worship
- Regular congregations
- Regular religious services
- Sunday schools for the religious instruction of the young
- Schools for the preparation of its clergy.

In other words, if you are in any way affiliated with a faith-based institution, such as a Lutheran university, you and your organization are subject to this classification.

Regarding “Clergy as Individuals”

In the chart, more listed activities are not permissible when clergy are acting as representatives of a congregation. Outside of that representation, pastors and clergy members are encouraged to participate in election-related activities.

As affirmed by the IRS, clergy members may use reverend as a professional title. However, it is not permissible to affiliate oneself with a specific congregation or denomination when engaging in partisan political activities.

Regarding “Church Members as Individuals”

This chart classification is intended to raise awareness of congregant activity when it comes to their political participation. It is extremely important to note that it is NOT permissible to affiliate oneself directly with a congregation or denomination or attempt to speak on behalf of either of the aforementioned entities. To do so would be in violation with Tax Code 501(c)(3).

Regarding “Nonpartisan” and “Bipartisan”

This chart uses the term “nonpartisan.” Please note the difference between “nonpartisan” and “bipartisan.”

- **Nonpartisan:** Unrelated to, or not supported by, a particular political party. For instance, a “nonpartisan” campaign does not endorse a specific political party or give allegiance to an individual political candidate.
- **Bipartisan:** Relating to, or supported by two groups, especially by two political parties. In an American context, this means support from both the Democrat and Republican political parties.

ELECTION ACTIVITIES	CHURCHES AS INSTITUTIONAL BODIES	CLERGY AS REPRESENTATIVE OF A CONGREGATION	CLERGY AS INDIVIDUALS	CHURCH MEMBERS AS INDIVIDUALS
Discuss the positions of all candidates on public issues	✔ Chart Note 1	✔	✔	✔
Endorse political candidates	✘	✘	✔	✔
Contribute to political candidates	✘	✘	✔	✔
Commit to in-kind expenditures, meaning gifts or volunteer hours, in support of or against political candidates	✘	✘	✔	✔
Contribute to political action committees	✘	✘	✔	✔
Have political candidates speak at a church meeting or service	✔ Chart Note 2	✔	(n/a)	(n/a)
Pay expenses of candidates for appearances at church meetings or services	✘	✘	(n/a)	(n/a)
Distribute at church nonpartisan candidate surveys	✔ Chart Note 3	✔	✔	✔
Distribute at church voting records of all candidates running for office	✔	✔	✔	✔
Distribute at church candidate's political statements	✘	✘	✔ Chart Note 4	✔ Chart Note 4
Distribute at church nonpartisan voter education guides	✔ Chart Note 5	✔ Chart Note 5	✔ Chart Note 5	✔ Chart Note 5
Hold voter registration drives	✔	✔	✔	✔
Hold nonpartisan get-out-the-vote drives	✔	✔	✔	✔
Host a prayer vigil during election season	✔	(n/a)	(n/a)	(n/a)
<p>Chart Note 1: A church is well within its rights if it chooses to hold an educational session in which opposing positions on political issues are discussed. It is important, however, to remember that all political opinions must be expressed equally and within reason.</p>				
<p>Chart Note 2: A political candidate may speak at your church. The appearance of candidates before and after church services is limited by law. There must be equal representation from any other candidates for the same office allotted. If, for any reason, you are unable to get representation from a majority of the candidates for that particular office, you must cancel the event. All events, however informal, MUST be nonpartisan, and the religious institutions may not favor or denounce any candidate or party under any circumstance. NO campaigning or fundraising may take place during the event.</p>				
<p>Chart Note 3: A church may publish and distribute the results of surveys of candidates on public issues. Said surveys must be nonpartisan, offering equal opportunity for all potential candidates running for office. The results MUST be in a "Yes" or "No" format and should not suggest or specify a desired response or outcome. Be careful not to use words that would endorse or detract support for any individual candidate, and consult a lawyer to clarify that your actions are both directly and indirectly nonpartisan.</p>				

Chart Note 4: While this is technically permitted, you are urged to use extreme caution. The church should take pains to make it clear that the distribution of candidate materials is neither sanctioned nor endorsed by the congregation.

Chart Note 5: Voter guides can be a great tool to keep your congregation informed on the ongoing issues-based discussions held by political candidates, but it is our recommendation that if you are planning to create a guide, you consult legal counsel before beginning distribution. Note also the difference between “nonpartisan” and “bipartisan.”

Sampling of Activities

Here are some examples of activities that are permissible:

1. Distributing nonpartisan voter guides encouraging voting, deepening voter education through issue discussions, and inspiring other meaningful opportunities for civic participation.
2. Facilitating debates and hosting screenings or discussions of publicly broadcasted debates.
3. Facilitating equal-opportunity speeches or bipartisan debates. This can be facilitated by representatives from campus groups with partisan affiliation. For example, have the president/representative of a campus’ student Republican organization and the president/representative from a campus’ student Democratic organization give speeches to raise voter awareness on relevant issues.
4. Canvassing neighborhoods for participation in the election.
5. Organizing get-out-the-vote campaigns.
6. Organizing voter registration drives.
7. Organizing letters to local newspapers on the importance of civic engagement.
8. Introducing yourself to local elections boards and asking how you can assist.
9. Hosting prayer vigils for your community prior to elections.
10. Offering hospitality around Election Day.

Here are some examples of activities that need to be avoided by churches and church leaders *acting on behalf of the church*:

1. Contributing to candidates or campaigns specifically geared toward an individual candidate or political party. In other words, in an official capacity as a leader or on behalf of the church, you may not raise funds or give money to candidates or political parties.
2. Allowing candidates to raise funds for their campaign on your church’s property, website, newsletter, or other publications.
3. Permitting any form of direct endorsement or indirect endorsement of a candidate or political party. In other words, keep your activities unbiased and nonpartisan.
4. Endorsing, explicitly or implicitly, a candidate, potential candidate, political party, third-party movement or candidate draft effort.
5. Permitting political signs favoring a candidate or party to be posted on church property.
6. Focusing voter registration or other election-related activities in specific geographic areas because they are influential, crucial or partisan districts or wards. (However, your congregation may target a geographic area because it is convenient to your location, or because many members of your congregation live there, as long as it is not intended to incite unfair electoral participation.)
7. Coordinating voter registration, get-out-the-vote campaigns, or other election-related activities with a candidate or political party. Do not allow political parties to suggest the timing, messages, audience or location of any of your political activities.
8. Organizing groups to work for a candidate or party.


9. Asking a candidate to pledge support for a religious denomination's position on an issue, publicizing a candidate's position on an issue, or publicizing a candidate's independent decision to support or oppose the denomination's position.
10. Providing anything of value, including space, equipment, mailing lists or staff time, without charging full market value and allowing equal access to opposition candidates. If you are making your space available to any candidate, it's a good idea to send a courtesy letter offering the space to all other candidates. If you are offering your space for use by political candidates, it is also a good idea to make it available to the general public.
11. Providing space for the distribution of partisan materials, such as candidate flyers, on church property.

For additional examples and training directly from the IRS, see an [IRS Fact Sheet](#) (February 2006) and [its course](#) on "Political campaigns and charities: The ban on political campaign intervention."

Conclusion

Christians fulfill their vocation diversely and are rich in the variety of the gifts of the Spirit. So, it is no surprise that we often disagree passionately on the kind of responses they make to social questions. Yet the ELCA social statement *Church in Society: A Lutheran Perspective* reminds us of something deeper: "United with Christ and all believers in baptism, Christians welcome and celebrate their diversity. Because they share common convictions of faith, they are free, indeed obligated, to deliberate together on the challenges they face in the world."

In an election season, there is much we can do. Addressing issues in the political arena is an element of Christian calling. This is true both for the individual and for our church in its corporate witness. With prayer and discernment, we engage as the Christian community of the ELCA, living out our vision of a world experiencing the difference that God's grace and love in Christ make for all people and creation.

 **Year-round, thousands of ELCA members advocate for public policy that will help their neighbors near and far. Join this growing network of Lutherans by signing up for the ELCA Advocacy Network at [ELCA.org/advocacy/signup](https://www.elca.org/advocacy/signup).**

Partial List of ELCA Social Teachings Informing this Resource

- ELCA social statement [Faith and Civic Life: Seeking the Well-being of All](#)
- ELCA social message ["Government and Civic Engagement in the United States: Discipleship in a Democracy"](#)
- [ELCA social statement Church in Society: A Lutheran Perspective](#)