

May 5, 2017

On May 4, President Trump signed an executive order titled “[Promoting Free Speech and Religious Liberty](#).” The measure addresses the IRS ban on political campaigning by tax-exempt 501(c)(3) organizations, an important protection for houses of worship. That regulation is codified into law, so it would take an act of Congress to reverse, but President Trump signaled his administration’s opposition to the rule by directing the IRS to use maximum discretion to refrain from enforcing it.

The Lutheran Confessions state “the power of church and civil government must not be mixed ... [while] both be held in honor and acknowledged as a gift and blessing” (Augsburg Confession, Article 28). The ELCA Constitution affirms that one of the purposes of this church is to “work with civil authorities in areas of mutual endeavor, maintaining institutional separation of church and state in a relation of functional interaction” (ELCA Constitution 4.03.n.). Our social teaching encourages members and leaders to be politically active as citizens and to provide moral leadership that advocates for just and fair policies. Nothing in the current IRS rules prohibit such activities.

Neither our theological heritage nor our social teaching lift up what we would understand today as partisan activity by church officials—endorsing or funding specific candidates, for instance—because that confuses the appropriate responsibilities of church and state leadership.

[Exemption from taxation](#) is an appropriate benefit granted to churches and other charities. The restriction on endorsement of political candidates in no way restricts freedom of religion. In fact, it allows churches to continue to focus on ministry and protects them from being lured into participation in partisan politics to the detriment of their proclamation and mission. The ELCA provides this guidance to ministries on [participation in the electoral process](#).

Earlier this year, the ELCA joined with [99 diverse faith groups](#) in sending a letter to Congress opposing any effort to undermine the so-called Johnson Amendment—those IRS regulations that protect both the taxpayer and our houses of worship. We do not seek or desire a change in tax law that could prove divisive in our congregations or detrimental to our witness of Christ.

Let us not be tempted to participate in partisan politics, but rather focus on being part of God's reconciling work through Christ in the world and proclaiming the gospel word.

God’s peace,



The Rev. Elizabeth A. Eaton  
Presiding Bishop