

Legal Issues

Tax Status & Exemptions



Evangelical Lutheran Church in America
God's work. Our hands.

Political Activity and Tax Status

Will our congregation's political activity affect its tax status?

The congregation must understand what political activity is permissible and what is not in order to maintain itself as a tax exempt organization. 501(c)(3) organizations are prohibited from certain political activity. It is important to understand what political activities are strictly prohibited and what constitute permissible actions.

See the three references listed below for more information:

Examples of prohibited activities:

- Contribution to candidates or campaigns
- Direct endorsement of a candidate
- Indirect activities that would clearly favor one candidate

Examples of permissible activities:

- Voter guides/encourage voting
- Debates
- "Equal opportunity" speeches
- Lobbying activities are not completely prohibited, but are limited. Test is whether a substantial part of the non-profit's activities are to influence legislation. Most congregations do not exceed substantial part tests.

For additional helpful information, with examples, regarding political activity see also:

- [See IRS Publication 1828 Tax Guide for Churches and Religious Organizations](#) 
- [IRS Revenue Ruling 2007-41](#)
- [Being a Public Church \(an ELCA guide for churches participating in the electoral process\)](#)
- [Political Activity Guidelines for Catholic Organizations 2018](#)
- [Politics and the Pulpit 2008: A Guide to the Internal Revenue Restrictions on the Political Activity of Religious Organizations](#) 

Legal Disclaimer

Information on this document does not constitute legal advice to anyone. In addition, the use of this document, and the sending or receipt of information through elca.org does not create attorney-client relationship of any sort. Visitors to elca.org should be aware that communication in this manner may not be considered as privileged or confidential. Individuals requiring legal assistance should engage a qualified attorney, licensed to practice law in the particular state or jurisdiction where the legal issues have arisen. Members of the ELCA, pastors, congregations, synods, and others affiliated with this church should always consult their own attorneys, accountants, or similar professionals whenever legal issues or problems arise. Neither the churchwide organization nor the general counsel is responsible for any loss, injury, liability, or damage related to your use of this document, whether from errors or omissions in the content of this document or any linked sites, from the site being down, or from any other use.