



Guidelines for Congregations on Political Action

How can UCC congregations participate constructively in the political process during this election year? What are the opportunities and legal limits to faith-inspired political activity? This guide will help you understand what kind of activities UCC churches can undertake to lift up our concerns and our witness in the elections.

Political Activities of Churches are Limited Due to IRS Tax Exempt Status

Almost all churches are tax-exempt under Section 501(c)(3) of the Internal Revenue Code on the basis that they are “operated exclusively for religious, charitable or educational purposes.”

As a 501(c)(3) tax-exempt organization, a church:

- is exempt from paying corporate income taxes, and donations to it are tax deductible on federal tax returns
- may expend funds for religious, charitable and educational purposes, and an insubstantial amount on lobbying and to promote legislation

A 501 (c)(3) exempt organization may not “participate in, or intervene in any political campaign on behalf of any candidate for public office.”

Political Activities

Your church is restricted from engaging in some political activities because it is a 501(c)(3) tax-exempt organization. For example, your church is prohibited from expressing its support for or opposition to any candidate. Your church is also prohibited from making political contributions to candidates.

There are no restrictions on educating church members about election-year issues and promoting discussion of public policy.

Other kinds of unrestricted political activity include holding nonpartisan voter registration and get-out-the-vote drives, preparing and distributing nonpartisan voter guides and voting records, and sponsoring candidate forums and debates.

Clergy and church leaders have the same rights as every American citizen and may fully participate in political campaigns as individuals. “However, they must not participate in political campaigns by endorsing or opposing any candidate in a church publication or at a church function. When clergy do engage in a political campaign or political discussions as individuals, they should announce they are acting on their own and not on behalf of the church.” [from Internal Revenue Service 2007 ruling: Rev. Rul. 2007-41]

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Political Activities	
Discuss the position of candidates on public issues*	Yes
Endorsement of political candidates	No
Contributions to political candidates	No
In-kind expenditures in favor of or against political candidates	No
Independent expenditures in favor of or against political candidates	No
Contribution to PACs	No
Appearance of political candidate at church meeting or service**	Yes
Payment of expenses for candidate to appear	No
Distribute at church:	
1) Nonpartisan candidate surveys or guides***	Yes
2) Voting records	Yes
3) Candidate political statements	No
Rent church space at market value if offered at same rate for all candidates	Yes
Publish in church newsletter, bulletin, or magazine****:	
1) Political ads sold at market rate	Yes
2) Political ads sold at less than market rate	No
3) News stories	Yes
4) Editorials endorsing or opposing a political candidate	No
Nonpartisan voter education	Yes
Nonpartisan voter registration	Yes
Nonpartisan get-out-the-vote drives	Yes

For more information see “IRS Code Prohibitions on Political Campaign Interventions” from our UCC Office of General Council: ucc.org/general-council-elections-memo

* Discussion of the position of political candidates is appropriate so long as the discussion does not involve an endorsement of, or opposition to, any particular candidate’s position.

** A political candidate may appear at a church service. The appearance of candidate before a church service, however, is limited as follows:

- Any other candidate for the same office that requests to appear must be given the same opportunity; and
- No solicitation for funds may be made by any representative of the church. In addition, a church may allow political candidates to use the facilities of the church for events or meetings on the same basis that civic groups and other organizations are allowed. If civic groups and other organizations are required to pay rent for using the church property, the political candidate should be charged the same amount.

*** A church may publish or distribute the results of surveys of candi-

dates on public issues. Such surveys, however, must be nonpartisan. As a result, 501 (c)(3) church groups should observe the following conditions in publishing or distributing the survey:

- Publish the response of all the candidates for the particular office by use of ‘yes’ and ‘no.’ The survey should not specify what is the desired response.
- Do not include any words indicating either endorsement of or support for any of the candidates or their positions on issues.

**** Church publications:

Political Ads: A church newsletter or magazine may publish an ad for a political candidate, as long as the ad is purchased at the regular rate for ads in that publication, and as long as the church does not refuse to publish an ad by an opposing candidate

- News Stories: A church newsletter, bulletin or magazine may publish, without limitation, news stories on political candidates and political campaigns.
- Editorials: A church may not publish an editorial supporting or endorsing a candidate for political office or political party.