



Clerks' Tip of the Month Political Activity in a Political Year

Since this is an election year, I thought it would be a good idea to remind people of the limits on political campaign activities for churches. From the IRS: Churches, like all 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 office. Churches cannot give contributions to political campaigns. Some voter education activities and get-out-the-vote activities are allowed—if conducted in a nonpartisan manner. And although religious leaders may speak on political matters for themselves, they cannot make partisan comments at official church functions. There are potentially severe consequences of violations of these rules: revocation of tax-exempt status and the imposition of an excise tax. The IRS has a publication that gives more detail on the political campaign rules for churches as well as other tax matters of significance to churches. You can reach it at:

<http://www.irs.gov/pub/irs-pdf/p1828.pdf>.

If you have a tip you think others could use, please email it to me at scoe@thepresbytery.org.

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