

# Findings

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## Getting Involved

### *Guidelines for Churches in Legislative or Political Activity*

By Stephen Daniels



What is the church's duty when it comes to public policy and impacting government? This is a question that has generated much debate both within the church and the

broader culture as well. Should the church speak out on social issues like abortion and homosexuality, or steer clear of them and remain focused on evangelism and acts of charity? The former is sometimes dismissed as inappropriate activity or at least peripheral to the greater work of the church, but should it be?

This paper will address the role of the church and its duty to speak for truth in the realm of the government. It also provides guidelines for churches and pastors on how to be involved while staying within the restrictions of the law. For the purposes of this paper, church involvement in the public policy arena includes: pastors speaking to their congregation about public policy issues, churches encouraging their congregants to take a stand on these issues and churches encouraging their congregants to exercise their right to vote. Though the following discussion is directed to the church as an organization, implicit within it is the duty for every individual Christian to be involved.

#### Clarifying Roles

Church involvement in the public policy arena is sometimes dismissed by critics who object to participation in the secular world of politics. After all, the perception of some is that politics involves a messy and often volatile collision of political views that is unbecoming for the church. But a distinction must be made between a church speaking about policy issues that may become political and a church becoming political. For

purposes of this discussion we will define "public policy" as the making of laws and "political" as the process of selecting or favoring one particular person or group of people to elected public office. Participation in the public debate does not require a church to become political. In fact, the church, as an institution, is limited by law in the way that it can cross this line into the political side of the debate because of regulations on the amount of action that can be taken in lobbying and political

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campaigning while maintaining tax-exempt status (more on this later). Here's the distinction: instead of being involved *in* politics, churches are to speak *to* those involved in politics so that their values are heard and understood.

One of the most outspoken critics of church involvement has been columnist Cal Thomas who asks, "Should those who are set apart to preach the gospel of Jesus Christ descend to a lower kingdom so that they resemble the sounding brass and tinkling cymbal of the legions now competing for temporal power?"<sup>1</sup> Another critic is pastor and author John McArthur who states, "There is no biblical mandate for us to spend our time, money, and energy in matters of civil government. We are to be the conscience of the nation through godly living and faithful preaching. We do not confront the nation through political pressure, but through the Word of God. We are to preach against sin and the evils of our time."<sup>2</sup>

These voices, and others like them, make the point that the church's time and resources are best used to advance the church's work and not to get involved in issues of government. The church, they say, must only concern itself with reaching the lost and cultivating the spiritual lives of believers. Few would debate the church's call to evangelize the society,<sup>3</sup> and few would debate that it is one of the most important roles of the church. However, some dismiss social activism as contradictory to this work.

Many, however, hold the view that speaking out for Biblical truth in public policy complements, and does not hinder, the church's effort to spread the gospel. Consider I Timothy 2:1-4, which says,

*"I urge that entreaties and prayers, petitions and thanksgivings, be made on behalf of all men, for kings and all who are in authority, so that we may lead a tranquil and quiet life in all godliness and dignity. This is good and acceptable in the sight of God our Savior, who desires all men to be saved and to come to the knowledge of the truth."*<sup>4</sup>

Paul is saying that government is helpful in maintaining a society that is orderly and therefore open to the gospel. It is important for the church to be heard in the realm of government so that the jobs of evangelism and charity are not hindered by policies that are hostile to religion and religious freedom. This passage also admonishes believers to pray for "kings," which in today's society are the thousands of men and women in every branch and on every level of government who are making decision that affect citizen's lives.

#### Established by God

God creates governments. In his letter to the Romans, the Apostle Paul says, "There is no authority except from God,

and those which exist are established by God.”<sup>5</sup> This alone is reason to warrant the church’s attention. An institution created by God, is an institution with which His church should be concerned and connected. Noted author and speaker Chuck Colson puts it this way: “The doctrine of creation tells us the state is ordained by God; it is not a necessary evil but a good part of God’s creation. Therefore, participation in political life is a moral obligation. Christians must always seek justice and civil order, striving to be ‘the best of citizens,’ as Augustine put it, because we do for love of God what others do only because they are coerced by law.”<sup>6</sup>

The Bible also makes it clear that people have a responsibility to be involved in the affairs of government. Jesus, when asked whether it was lawful to pay taxes to Caesar, replied, “Render to Caesar the things that are Caesar’s, and to God the things that are God’s.”<sup>7</sup> The word “render” used in this passage indicates a sense of duty and obligation.<sup>8</sup> And this responsibility is especially great in a representative republic like the United States where the people themselves are “Caesar.”

One note of caution: submission to the governing authorities does not mean absolute allegiance. The church is to hold the government’s actions accountable to God’s standards. As the Apostle Peter said, when confronted by inconsistency between God’s law and man’s, “We must obey God rather than men.”<sup>9</sup>

### Complementary Roles

A society whose laws reflect Biblical truth is a society more inclined to hear the message of the church, because the direction of a society, including the values encouraged or discouraged by the government, can affect how difficult or easy it is for the church to call people to righteousness. Consider the following:

- A society more willing to accept sexual promiscuity, pornography and family breakdown, for example, will be less inclined to accept the church’s teachings on sexual purity and marital fidelity.
- A society that is more tolerant of alcohol and gambling will be less open to the church’s message of moderation, productive work, and trust in God.

These issues and many others are affected by the policies adopted by local, state and federal government. And the government’s direction is influenced by the voices that it hears. Thus, it is imperative that churches speak out from the pulpit and in the public square, because

it is part of the church’s duty to examine the culture and to take the steps necessary to make sure the principles of God’s truth are practiced in the realm of government and to guarantee that truth is heard in the public policy arena.

This is important because there are many other voices ready and willing to proclaim their beliefs about society and public policy. And very often, their message is in direct contradiction to Biblical values. If churches do not speak out in the public policy arena, there will be a critical voice missing from the debate. People of faith must be heard in order for the government to properly reflect Biblical values. America’s second President, John Adams, recognized this when he said: “We have no government armed with power capable of contending with human passions unbridled by morality and religion...Our Constitution was made only for a moral and religious people. It is wholly inadequate to the government of any other.”<sup>10</sup>

### Called to Love

Showing compassion for others is summed up well in Jesus’ command to “love your neighbor as yourself.”<sup>11</sup> And this idea of loving others is easily understood to mean looking out for the best interest of others, not just among our own family and friends, but among the broader culture as well (caring for the poor, feeding the hungry, etc.). Loving your neighbor also means caring about the elected officials who make, interpret or enforce the laws and paying attention to the laws themselves. Public policies can and do have an effect on people’s lives. Consider a few examples:

- Gambling brings social, economic and familial ruin as the consequences of addiction take hold. Preventing continued gambling expansion can prevent further harm to people’s lives.
- Abstinence education involves teaching students that sexual activity within the confines of marriage insures safety from unwanted pregnancy, the medical effects of sexually transmitted disease and the heartbreak of broken relationships.
- Upholding the God-ordained institution of marriage as the union of one man and one woman ensures that His plan for family is preserved and cultural stability is maintained.
- Abortion has wrought the tragic and overwhelming loss of unborn life (over 3,600 unborn children are killed by abortion each day, over 44,000,000 in the years since *Roe v. Wade* was

decided).<sup>12</sup> It also has devastating physical and psychological consequences for women.

These issues, and there are many others, illustrate how public policies affect real people and real lives. Is it compassionate to ignore public policy issues, or to consider them inconsequential to the work of the church? Certainly not, if the command to “love your neighbor” applies to everyone. It is compassionate to advocate for public policies that promote behavior that is consistent with Biblical standards of living, not only because it is Biblical, but because it insures happier and more healthy lives.

Noted Biblical scholar John R. W. Stott has this to say:

*“What, then, is the biblical basis for social concern? Why should Christians get involved? In the end there are only two possible attitudes which Christians can adopt towards the world: ‘Escape and Engagement... ‘Escape’ means turning our backs on the world in rejection, washing our hands of it...and steeling our hearts against its agonized cries for help. In contrast, ‘engagement’ means turning our faces towards the world in compassion, getting our hands dirty, sore and worn in its service, and feeling deep within us the stirring of the love of which cannot be contained.<sup>13</sup> ... If we truly love our neighbors, and because of their worth desire to serve them, we shall be concerned for their total welfare, the well-being of their soul, their body and their community. And our concern will lead to practical programmes.”<sup>14</sup>*

### What Is Permissible?

Part of the church’s reluctance to participate in the public debate on issues comes from a misunderstanding about what is and is not permitted under the law. Rather than risk legal entanglements, many churches refrain from educating their members about issues and the positions of political candidates. They also fail to encourage them to participate in activities that are vital to our elective form of government. Contrary to popular belief, there are numerous activities in which churches and pastors may engage to further citizenship responsibilities without fear of legal repercussions.

The following are answers to questions about what is and is not permissible activity for churches when it comes to involvement in the public policy process.

## Lobbying

### **Q: What does the IRS require of churches and other 501(c)(3) organizations in order to keep tax-exempt status in relation to lobbying?**

A: The IRS requires that “no substantial part” of a 501(c)(3) organization’s activities include “carrying on propaganda, or otherwise attempting to influence legislation.”<sup>15</sup>

### **Q: What does “substantial” activity mean?**

A: The IRS has not explicitly defined this term, choosing instead to consider all the relevant facts on a case-by-case basis, but court cases have often based their decisions on a percentage test, stating that expenditures of less than 5 percent of an organization’s time and finances are not substantial.<sup>16</sup> Regardless of the precise percentage, these tests are fact-based and therefore somewhat subjective, so it is important to have a competent attorney evaluate the situation if there is any uncertainty. [501(c)(3) organizations, other than churches, may choose an alternative test based solely on expenditures.]

### **Q: What is included in the term “legislation”?**

A: The IRS Tax Guide for Churches and Religious Organizations defines legislation as “action by Congress, any state legislature, any local council, or similar governing body, with respect to acts, bills, resolutions, or similar items (such as legislative confirmation of appointive offices) or by the public in a referendum, ballot initiative, constitutional amendment or similar procedure. It does not include actions by executive, judicial, or administrative bodies.”<sup>17</sup>

### **Q: What is included in lobbying activities?**

A: There are two methods of influencing legislation: grassroots lobbying and direct lobbying. In grassroots lobbying, an individual expresses an opinion on a specific piece of legislation and calls on the audience to contact their legislators and encourage either support or opposition to that legislation. In direct lobbying, an individual expresses an opinion on a specific piece of legislation directly to the lawmaker.

### **Q: In what lobbying activities may the church engage?**

A: Churches may engage in both grassroots and direct lobbying, but they are more likely to engage in the former. Church leaders may participate in grassroots lobbying through such means as bulletin inserts, fact-sheets, and outright endorsement or opposition of a specific

issue from the pulpit. In addition, churches may circulate petitions for the purpose of influencing legislation. Keep in mind that all of these activities must not constitute a substantial part of the church’s time and resources.

### **Q: What are some other examples of permissible lobbying activity?**

- A church tells its congregation about specific abortion legislation moving through the state legislature, announces its opposition, and urges the congregation to contact their state representatives and request that the bill be defeated. This is permissible “grassroots lobbying” activity and is subject to the “substantial” limit provided by the IRS.
- The same church tells its congregation about specific abortion legislation moving through the state legislature and announces its opposition without urging them to contact their state representatives. This is merely education activity; it may be done without limit.<sup>18</sup>

### **Q: What is an example of impermissible lobbying activity?**

A: In *Christian Echo National Ministry, Inc. v. United States*, the Supreme Court held that the ministry no longer qualified for tax-exempt status because its lobbying efforts were so extensive that they became a substantial part of its activities.<sup>19</sup> The Court did not find that the organization’s activities, including writing to members of Congress, supporting and opposing certain amendments and statutes, and urging the legislators to end biased media reporting, were impermissible in and of themselves. What the Court found problematic was the amount of lobbying, which had reached such an extent that the primary activities of the ministry were political. The point is that, in relation to lobbying, the amount, not the nature, of the activity is the determining factor.

## Political Campaign Activity

### **Q: What can churches not do?**

A: “Under the Internal Revenue Code, all IRC section 501(c)(3) organizations, including churches and religious 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. Contributions to political campaign funds or public statements of position (verbal or written) made by or on behalf of the organization in favor of or in opposition to any candidate for public office clearly violate the prohibition against political campaign

activity. Violation of this prohibition may result in denial or revocation of tax-exempt status and the imposition of certain excise tax.”<sup>20</sup>

### **Q: What activities are allowed?**

A: “Certain activities or expenditures may not be prohibited depending on the facts and circumstances. For example, certain voter education activities (including the presentation of public forums and the publication of voter education guides) conducted in a non-partisan manner do not constitute prohibited political campaign activity. In addition, other activities intended to encourage people to participate in the electoral process, such as voter registration and get-out-the-vote drives, would not constitute prohibited political campaign activity if conducted in a non-partisan manner. On the other hand, voter education or registration activities with evidence of bias that: (a) would favor one candidate over another; (b) oppose a candidate in some manner; or (c) have the effect of favoring a candidate or group of candidates, will constitute prohibited participation or intervention.”<sup>21</sup>

### **Q: May a church distribute voter guides?**

A: A church may distribute voter guides or surveys as long as the presentation of candidates is neutral and a broad spectrum of issues is addressed. It must be clear from the voter guide or survey that the church is not endorsing or favoring a specific party or candidate but only seeking to educate its members. A church may mention that a candidate refused to respond to a survey if that is the case. Some things to avoid include using a “comments” section to clarify a voting record, using percentage or plus/minus ratings, using biased language, mentioning a political action committee (PAC), or focusing on a few charged issues like abortion, homosexuality, and pornography.

### **Q: May a church contribute finances or other resources to a political campaign?**

A: A church may never contribute money to a political campaign or participate in fundraising for a PAC. In addition, a church may not offer a mailing list or advertisement to any candidate unless this is done for all candidates. A church may provide a party or candidate with a mailing list or advertisement at a market rate.

### **Q: May a church endorse candidates?**

A: A church may never endorse a candidate or political party, nor include editorials about political parties or candidates in its publications; however, a church may include a neutral news story

about a candidate in a publication even if that story mentions endorsements by other organizations. While churches may not endorse political candidates, a church may support or oppose nominees to appointed positions such as those in the cabinet or judiciary and may lobby on their behalf according to the constraints listed in the above section.

**Q: May a church invite candidates to attend official church events?**

A: A church may invite candidates to attend and speak at official church events, such as annual banquets, but it must ensure that the invitation is open to all candidates who may desire to attend. Such events must be neutral in treatment of the candidates, and if the candidates attend different events, the church must ensure that the events are similar in nature in order to avoid showing any favoritism. A candidate may participate in a religious service by reading Scripture, praying, or preaching.

**Q: May a church invite a candidate to speak in a non-candidate capacity?**

A: A church may desire a political candidate to speak in a non-candidate capacity because he or she is already a public figure (for example, he or she holds public office, is a celebrity, is an expert in a nonpolitical field, or has a distinguished military, legal, or public service career). In this case, the church may invite that person to speak without extending the invitation to other candidates, but the church must ensure that no one mentions the candidacy or election, no campaign activity occurs, and the individual speaks only in this non-candidate capacity.

**Q: May a church host a public forum that includes political speeches?**

A: A church may host a public forum for the purpose of educating the community, at which candidates may discuss campaign issues in response to neutral questions from a nonpartisan panel. A forum must cover a broad range of issues and must allow each candidate an equal opportunity to respond. Remember that this event may never include campaign fundraising.

**Q: What about individual activity by religious leaders?**

A: According to the IRS Tax Guide for Churches and Religious Organizations, “the political campaign activity prohibition is not intended to restrict free expression on political matters by leaders of churches or religious organizations speaking for themselves, as individuals.”<sup>22</sup> Religious leaders are therefore free to express their opinions in nonofficial church settings, but they should be careful to indicate clearly that their comments are not intended to reflect the views of their church or organization. In official church settings, including services, events, and publications, a minister or church leader may discuss social issues or political activism in a nonpartisan manner; however, partisan comments may never be made.

**Conclusion**

The church has always played a critical role in shaping and influencing the direction of society. The task of “loving your neighbor” includes caring about what public policies are implemented and how those policies affect the lives of people. These laws can be influenced by Biblical standards or they can be influenced by beliefs that contradict the Bible. Who better than churches to speak about these issues in their own communities and to encourage their congregants to be involved as well? Because if the church doesn’t speak truth to the government, who will?

**Disclaimer**

The information provided above was derived from the IRS’s publication entitled “Tax Guide for Churches and Religious Organizations” (IRS Publication 1828). This document and other relevant information can be found online at <http://www.irs.gov/charities/index.html>.

Information in this paper is not intended to be legal advice, and the factual issues that arise in a particular situation must be considered in context. This is a brief summary of a difficult area of the law. This paper does not purport to cover each and every factual situation that may arise. If the reader or church leader has any specific questions, please consult the IRS publication mentioned above, contact the NCFPC, or seek the services of a competent attorney.

*Brooke Everley and Jaime McEachern, legal interns from the Alliance Defense Fund’s Blackstone Fellowship, contributed to this report.*

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**Endnotes**

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2. MacArthur, John. “The Christian and Government: The Christian’s Responsibility to Government—Part 1.” Study Guide. Available online at <http://www.biblebb.com/files/MAC/sg45-97.htm>.
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4. New American Standard Bible (NASB).
5. See Romans 13:1-7. NASB.
6. Colson, Chuck. “The State of the Nation: Why Christians Should Be in Politics.” Breakpoint Commentary. September 20, 1999.
7. Mark 12:17. NASB.
8. The NAS New Testament Greek Lexicon. Greek word “apodidomi” defined: 1. to pay off, discharge what is due a) a debt, wages, tribute, taxes, produce due; b) things promised under oath; c. conjugal duty; d. to render account; 2. to give back, restore.
9. Acts 5:29. NASB.
10. Federer, William J. *America’s God and Country Encyclopedia of Quotations*. Coppel: FAME Publishing, Inc. 1996. Pgs. 10-11.
11. Matthew 22:39. NASB.
12. “Abortion in the United States: Statistics and Trends.” National Right to Life. Available online at [www.nrlc.org/abortion/facts/abortionstats.html](http://www.nrlc.org/abortion/facts/abortionstats.html).
13. Stott, John. *Volume 1—Involvement: Being a Responsible Christian in a Non-Christian Society*. New Jersey: Fleming H. Revell Company. 1985. Pgs 34-35.
14. *Ibid.* Pg. 41.
15. IRC §501(c)(3).
16. See, e.g., *Seasongood v. Commissioner*, 227 F.2d 907 (6th Cir. 1955).
17. Tax Guide for Churches and Religious Organizations. Internal Revenue Service. Publication 1828.
18. “Political and Legislative Guidelines for Churches and Pastors.” Focus on the Family. November 12, 1999.
19. 470 F.2d 849 (10th Cir. 1972).
20. *Ibid.* #17. Pg. 7.
21. *Ibid.*
22. *Ibid.*

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