A LEGAL REFERENCE FOR PASTORS AND CHURCH LEADERS

Churches, Political Speech & the First Amendment

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THE FOUNDATION

The First Amendment protects freedom of religion, speech, assembly, association, and petition. Churches may teach religious doctrine, discuss moral questions, address public-policy issues, and participate in civic life.

The **Johnson Amendment** (1954), incorporated into 26 U.S.C. § 501(c)(3), prohibits tax-exempt organizations from intervening in political campaigns for or against candidates for public office.

GENERALLY PERMITTED

- Preaching about biblical, moral, and public-policy issues, including marriage, education, parental rights, abortion, and religious freedom.
- Supporting or opposing legislation, subject to applicable lobbying limits.
- Advocating for or against ballot measures, subject to applicable lobbying limits.
- Conducting nonpartisan voter registration and get-out-the-vote activities.
- Hosting nonpartisan candidate forums with appropriate safeguards.
- Publishing genuinely nonpartisan voter education materials.
- Pastors personally supporting candidates when clearly acting as private individuals, without using church resources or representing the church.

REQUIRES LEGAL CAUTION

- Candidate appearances during worship services or church events.
- Statements naming candidates in connection with an upcoming election.
- Voter guides comparing candidates on selected religious or moral issues.
- Church communications that may implicitly favor or oppose a candidate.
- Candidate endorsements made during religious services, in light of ongoing legal disputes over the application of the Johnson Amendment.

Context matters. Timing, wording, organizational resources, and the overall message can determine whether an activity constitutes campaign intervention.

GENERALLY PROHIBITED

Under existing IRS rules

- Official church endorsements or opposition to political candidates.
- Church financial contributions to candidate campaigns.
- Using church funds, facilities, publications, or personnel to support a campaign outside permissible neutral arrangements.
- Partisan voter registration or voter-turnout campaigns.

WHAT CHANGED IN 2025–2026?

July 2025
The IRS advanced a proposed settlement recognizing greater freedom for certain internal religious communications.

March 31, 2026
A federal district court dismissed the case for lack of jurisdiction. The proposed settlement did not take effect.

April 3, 2026
Treasury and the IRS announced plans for additional guidance concerning religious organizations.

As of October 15, 2026
The Johnson Amendment remains federal law. Recent developments have not established a general judicial exemption allowing churches to endorse candidates.

FIVE QUESTIONS FOR CHURCH LEADERS

1. Are we discussing a public-policy issue or supporting a candidate?
2. Are we speaking as a church or as private individuals?
3. Are church resources being used for campaign purposes?
4. Is our voter education genuinely nonpartisan?
5. Does the activity warrant individualized legal review?

BOTTOM LINE

Churches possess significant constitutional freedoms to teach, preach, and address public issues. Political campaign intervention remains a separate legal category carrying potential federal tax consequences.

GENERAL COUNSEL FOR YOUR CHURCH

Michael Hendricks is available to serve as General Counsel for churches, including individualized review of political-speech and election-season questions.

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Educational information only; not individualized legal advice. Federal tax rules, constitutional questions, and state election laws should be evaluated separately.

Primary authorities: U.S. Constitution, Amendment I; 26 U.S.C. § 501(c)(3); IRS Revenue Ruling 2007-41; IRS Publication 1828; *National Religious Broadcasters v. Bessent* (E.D. Tex., March 31, 2026).