2025 IRS RULING AI: *"Follow this and you're on solid ground."*

✅ CHURCH POLITICAL ACTIVITY – BULLETPROOF CHECKLIST (2026)

(IRS-aware, risk-reduced, pastor-friendly)

🟩 A. PULPIT & SERMON ACTIVITY

(Now clearly permitted under current IRS enforcement posture)

✓ Endorse a specific candidate **during a sermon**
✓ Name candidates in connection with **biblical teaching or moral issues**
✓ Urge congregants to **vote for or against candidates**
✓ Speak clearly about **current elections**
✓ Do all of the above **without disclaimers**

Conditions to stay safe:

- Must occur **during a religious service**
- Must be communicated **to your congregation**
- Must use **normal church communication channels** (sermon, bulletin, internal email)

🚫 Do NOT turn the sermon into a campaign rally
🚫 Do NOT fundraise for a candidate during the service

Bottom line: Pulpit speech is now treated as *internal religious expression*, not campaign intervention.

🟧 B. CHURCH COMMUNICATIONS (Email, Bulletin, Website)

✓ Church bulletin may:

- Mention candidates
- State endorsements
- Encourage voting biblically

✓ Church emails to members may:

- Explain why leadership supports or opposes candidates
- Share voting guidance

⚠️ **Caution Zone**

- Public-facing website pages

- Social media accounts open to the general public

Best practice:
If public-facing, frame as **biblical worldview teaching**, not campaign advertising.

🟩 C. VOTER & CIVIC TABLES (SAFE ZONE)

✓ Allowed tables include:

- Voter registration
- Election dates & polling locations
- Ballot explanations (neutral)
- Issue guides (nonpartisan or biblically framed)
- "Biblical principles & voting" resources
- Ministries like Biblical Voter–style tools

✓ Tables may be:

- Inside church
- In lobby or courtyard
- Staffed by volunteers

🚫 No campaign signage
🚫 No candidate literature
🚫 No fundraising

🟥 D. CAMPAIGN TABLES (HIGH RISK – AVOID)

🚫 Candidate campaign tables inside the church
🚫 Campaign volunteers recruiting supporters
🚫 Distribution of campaign flyers or yard signs
🚫 Collecting donations for a campaign
🚫 Church facilities used as campaign headquarters

⚠️ **Even after the new IRS interpretation, this is still the biggest risk area.**

🟧 E. CANDIDATES APPEARING AT CHURCH

✓ Allowed:

- Candidate speaking during service **if framed as teaching or testimony**
- Candidate attending as a regular congregant
- Candidate appearing in a **neutral forum** where all candidates are invited equally

🚫 Risky:

- Candidate introduced as "the one we endorse" **outside a sermon**
- One candidate given platform without equal access (outside religious service)

Best practice:
If not in a sermon → treat all candidates equally.

🟩 F. FACILITY USE

✓ Church may:

- Rent facilities at **fair market value** equally to all candidates
- Allow nonpartisan civic events

🚫 Church should NOT:

- Donate space to one campaign
- Discount space for a preferred candidate
- Allow campaign signage permanently on property

🟩 G. STAFF & VOLUNTEERS

✓ Pastors may:

- Personally endorse candidates
- Speak publicly as religious leaders

✓ Staff may:

- Volunteer on campaigns **on personal time**
- Express personal political views

🚫 Staff should NOT:

- Campaign using church email lists
- Use church time/resources for campaigns
- Represent campaign activity as "official church action"

🟩 H. DOCUMENTATION (THIS IS YOUR SHIELD)

✓ Keep:

- Written church policy on political activity
- Notes showing sermons are religious teaching
- Equal access invitations (if hosting forums)
- Neutral language for civic tables

✓ Train:

- Ushers
- Volunteers
- Table hosts
- Staff

🧱 GOLD-STANDARD PROTECTION STATEMENT (OPTIONAL)

You *may* include this in policies (not required):

"This church engages in biblical teaching on moral and civic issues as an expression of religious belief. Any references to public officials or candidates occur within the context of religious services and internal communications."

🏁 SIMPLE RULE OF THUMB

From the pulpit? → ✓ Yes
Teaching biblically? → ✓ Yes
Helping people vote? → ✓ Yes
Running a campaign office? → ❌ No
Fundraising for candidates? → ❌ No