



EFCA  
WEST

**Don't unknowingly jeopardize your church's 501c3 tax-exempt status!** Many church leaders are unaware of what is actually required by law to have and retain the 501c3 status of the church they lead. One area that is often not understood by church leaders is that churches having 501c3 status 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 imposition of excise tax.”* This prohibition applies to national, state, regional and local campaigns for elective office.

As our country, states and localities enter into the quadrennial presidential cycle, pastors and church leaders will be urged by others to “say something” or “do something” to support political causes or candidates or distribute voter guides or other materials. There is much you can do, but the penalties for doing what you should not do are severe. I know of no 501c3 church or organization that is interested in paying income tax, losing housing allowances or having donors lose the ability to give tax-deductible gifts to the church by making an easily preventable mistake.

Take a moment to go to [www.irs.gov/pub/irs-pdf/p1828.pdf](http://www.irs.gov/pub/irs-pdf/p1828.pdf) to get a pdf copy of IRS publication 1828, *Tax Guide for Churches & Religious Organizations*. It is only 40 pages in length and includes easy-to-understand examples of applications of pertinent section. Although church leaders should be aware of all of the document, pages 6-15 contain most of the information related to political activity. We suggest you download this document NOW and ensure that church leaders and staff understand the dos and don'ts political activity.

Feel free to contact Bob Osborne, EFCA West's director of church health at [bob.osborne@efca.org](mailto:bob.osborne@efca.org) should you have any questions.

---

TIM JACOBS • District Superintendent

LINDA BISHOP • Women in Leadership    XOCHITL CACHON • Administrative Assistant  
BOB OSBORNE • Church Health        ALEX RIVERO • All People Ministries

