

THE JOHNSON AMENDMENT

What your congregation can - and cannot - do during the 2026 election season

THE BOTTOM LINE: The Johnson Amendment remains in federal law for the November 3, 2026 election. The 2025 proposed settlement did not take effect, and the Fifth Circuit has not ruled on the pending appeal. Churches may speak boldly on public issues, but a 501(c)(3) congregation may not support or oppose a candidate for public office.

WHAT IT IS. Section 501(c)(3) says a tax-exempt charitable organization may not "participate in, or intervene in" a political campaign for or against a candidate for public office. A separate rule says no substantial part of its activities may be devoted to influencing legislation. The campaign prohibition is absolute; lobbying is limited, not banned.

GENERALLY PERMITTED

- **Preach and teach on moral, theological, and public-policy issues** - even controversial ones.
- **Conduct nonpartisan voter registration and get-out-the-vote work** without favoring a party or candidate.
- **Host a genuinely nonpartisan candidate forum** - invite candidates, provide equal opportunity, use broad questions, and avoid favoritism.
- **Distribute neutral voter education** covering candidates and a broad range of issues without ratings, comparisons to church positions, or editorial comment.
- **Allow clergy and leaders to endorse personally** when clearly acting as individuals, not using church resources or an official church setting.
- **Advocate on legislation and ballot measures**, subject to the separate limits on lobbying.

NOT PERMITTED

- **Endorse or oppose a candidate in worship, from the pulpit, or in an official church event.**
- **Publish candidate endorsements or opposition** in the bulletin, newsletter, website, email, or church social media.
- **Use church money, staff time, mailing lists, facilities, or other resources to assist a campaign** on preferential terms.
- **Distribute campaign literature or partisan voter guides** designed to favor or disfavor a candidate.
- **Have clergy or leaders endorse in the congregation's name** or use their church role in a way that makes the endorsement the church's.
- **Structure a candidate appearance to favor one candidate** - including selective invitations or unequal treatment when the person appears as a candidate.

WATCH THE GRAY AREAS. Issue advocacy can become prohibited campaign intervention when, considering all the facts and circumstances, it functions as support for or opposition to a candidate. Relevant factors can include whether candidates are identified, whether a communication comments on their positions or records, its timing near an election, and whether the issue has been raised as a distinguishing campaign issue. A useful discipline: **speak to the issue rather than telling people which candidate deserves their vote.**

WHERE THINGS STAND

1954	Congress adds the campaign-intervention language now commonly called the Johnson Amendment.
July 2025	IRS and plaintiffs propose a consent judgment that would protect certain in-worship communications by the plaintiff churches. It is widely reported as a church exception, but it still requires court approval.
Mar. 31, 2026	Federal district court dismisses <i>National Religious Broadcasters v. Bessent</i> for lack of subject-matter jurisdiction. The proposed consent judgment does not take effect.
Apr. 3, 2026	Treasury and IRS announce plans for additional guidance on application of the Johnson Amendment to religious organizations.
Apr. 22, 2026	Plaintiffs file notice of appeal to the U.S. Court of Appeals for the Fifth Circuit.
Sept. 21, 2026	DOJ files its appellate brief, asking for limited reversal concerning the proposed consent judgment. The Fifth Circuit has not yet ruled.

Possible consequences: revocation of federal tax-exempt status and/or excise taxes. Because application is fact-specific, consult denominational/judiciary counsel or qualified legal counsel before undertaking activity close to the line.

Current as of September 29, 2026. General education only; not legal advice.

Primary authorities: 26 U.S.C. § 501(c)(3); IRS Rev. Rul. 2007-41; IRS Publication 1828; *National Religious Broadcasters v. Bessent*, No. 6:24-cv-00311 (E.D. Tex. Mar. 31, 2026), appeal No. 26-40237 (5th Cir.); U.S. Treasury, Apr. 3, 2026.