

Political Activity Guidelines for PC(USA) Organizations

Permissible Activities for Churches and Other Entities, Especially During Election Years

October 2016

In this Presidential election year, questions regarding permissible activities from churches have been raised. As a federal tax-exempt, 501(c)(3) organization, the Presbyterian Church (U.S.A.), at all levels (i.e., General Assembly, synod, presbytery and particular congregation), is permitted to engage in a limited, insubstantial amount of witnessing or lobbying activities which attempt to influence legislation or issues. It is strictly prohibited, however, from engaging in political activity which includes, but is not limited to, participating or intervening, directly or indirectly, in any political campaign on behalf of or in opposition to any candidate for elective public office. Violation of these limits may result in the revocation of tax-exempt status and the imposition of certain excise taxes.

For more information, see the following resources:

- The Pew Forum's article *Preaching Politics from the Pulpit*.
Link: <http://www.pewforum.org/Church-State-Law/preaching-politics-from-the-pulpit-2012.aspx>
- The *Legal Resource Manual for Presbyterian Church (U.S.A.) Middle Governing Bodies and Churches'* Taxation Section. Link: <https://www.pcusa.org/resource/legal-resource-manual/> Please see pages 90 and 91 of 187 of the pdf document found using the link.
- The Internal Revenue Service publication *Tax Guide for Churches and Religious Organizations*. Link: <http://www.irs.gov/pub/irs-pdf/p1828.pdf>
- Additional Information from the Internal Revenue Service Related to Political Campaign Intervention by Tax-Exempt Organizations. Link: [http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/The-Restriction-of-Political-Campaign-Intervention-by-Section-501\(c\)\(3\)-Tax-Exempt-Organizations](http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/The-Restriction-of-Political-Campaign-Intervention-by-Section-501(c)(3)-Tax-Exempt-Organizations)