

POLITICAL ACTIVITY GUIDELINES FOR PC(USA) ORGANIZATIONS

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

Questions regarding permissible activities from churches are raised from time to time. As a federally 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 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: [The Restriction of Political Campaign Intervention by Section 501\(c\)\(3\) Tax-Exempt Organizations | Internal Revenue Service \(irs.gov\)](#)
- *Political Activity and Lobbying Guidelines for Catholic Organizations*. While Presbyterian Church (U.S.A.)'s structure and polity is different from that reflected in this document from the United States Conference of Catholic Bishops' General Counsel's Office, the legal information shared is transferrable to Presbyterian Church (U.S.A.) councils: Link: <https://www.usccb.org/offices/general-counsel/political-activity-guidelines>