WHAT THE NEW IRS RULING MEANS FOR CHURCHES

Q&A For Pastors

1 "Can I actually speak about candidates from the pulpit?"

Yes. If you've ever wondered that, you're not alone. For decades, many pastors have been led to believe that mentioning political issues, elections, candidates, or public policy from the pulpit could jeopardize their church's tax-exempt status. But that fear—based on a misunderstanding of the Johnson Amendment—was always unfounded. And now, the IRS has finally said so out loud. This pertains to school board local, state, and federal elections.

2 What exactly did the IRS say?

In a legal filing on July 7, 2025, the IRS acknowledged that churches and houses of worship may support or approve political candidates to their congregations without violating the Johnson Amendment. They described these as "a family discussion concerning candidates." In other words, when a pastor speaks to his flock during worship or regular church communication, it's not considered political campaigning—it's protected internal religious speech.

3 So is the Johnson Amendment gone?

Not entirely. The Johnson Amendment still technically exists, but the IRS has clarified that it does not apply to churches communicating with their congregation through normal religious channels. You still can't turn your church into a campaign headquarters or run paid political ads—but you can speak truthfully and directly to your people about issues, candidates, and elections from a biblical perspective.

4 Wasn't this always the case?

Yes—and no. The IRS had long treated church political engagement to their members as "low risk" and virtually never enforced the Johnson Amendment against churches. But most pastors didn't know that. And the law was vague enough to make many feel silenced. The July 2025 ruling makes the IRS's unofficial stance official, finally removing the legal gray area and affirming your right to speak clearly from the pulpit.

5 What's the difference between "internal" and "external" communication?

Think of it this way:

Protected Communication

- Sermons during worship
- Church newsletters or bulletins sent to members
- Church emails, texts, or websites directed at your congregation
- Statements made in your normal pastoral voice

Still Restricted

- Paid ads on TV, radio, or online in support of a candidate
- Public campaign rallies hosted by your church for candidates
- Using church resources to promote candidates to the general public

The key is this: you're free to disciple your people in truth including how that truth may shape their political choices.

6 But isn't there still a risk?

As long as your support or concerns about political candidates are: Directed at your congregation, communicated in the course of normal religious ministry, and framed in a biblical context, there is no legal risk. That's straight from the IRS's own filing. Churches now have the green light to speak biblically and boldly about elections and candidates to their members.

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7 Can my church, parish or congregation support candidates attending our church?

Yes. You can support them through prayer, commissioning them to their civic mission field in front of your congregation, and even encouraging the congregation to vote for them. In addition, you can encourage qualified individuals within your congregation to run for office, whether it be for school board, local or statewide races.

8 So what should I do now as a pastor?

Here's what we recommend: Pray and seek clarity from God's Word on issues and candidates. Disciple your people year-round—not just during election season—on biblical truth about life, marriage, family, and justice. Speak clearly when discussing political candidates who align (or do not align) with biblical values. Educate your church on what this ruling means—and remove fear from their minds. Partner with trusted organizations like the PA Family Council and the Church Ambassador Network for toolkits and other resources to stay informed and equipped. Visit: pafamily.org and pafamilyvoter.com. The pulpit is not a political platform, but it is a place where truth must be proclaimed. Today's major policy issues being debated in politics all have underlying moral foundations. Don't let confusion or fear keep you from shepherding your people in all areas of life. Clarity is not political—it's pastoral.

"For many houses of worship, the exercise of their religious beliefs includes teaching or instructing their congregations regarding all aspects of life, including guidance concerning the impact of faith on the choices inherent in electoral politics." - IRS

9 How can the Church Ambassador Network help me as a pastor?

We know that the pulpit is a sacred trust, and we are here to serve you. The Church Ambassador Network can help: Equip you with biblical clarity on cultural and moral issues—like life, marriage, family, and religious liberty—so you can speak with confidence from a Christ-centered, gospel-driven foundation. And help you engage and minister to our government leaders

We encourage you to provide resources and tools for your church to engage wisely—sermons, small group content, voter guides, Q&A documents, and more—so your people are not just voting, but thinking biblically.

Bridge the gap between Church and State through the Church Ambassador Network, helping you:

- Pray faithfully for those in authority,
- Partner with civic leaders on community needs, and
- Speak wisely into public policy with a biblical worldview.

Be a trusted friend and ally in your calling to be salt and light—not just in your church, but in your city, your district, and the wider culture.

We would love to walk with you—prayerfully, practically, and pastorally. Let us serve you, so you can serve your people—and help bring God's wisdom back into public life, where it belongs.

To learn more about how The Johnson Amendment impacts your church or non-profit, visit independencelaw.org or scan the following QR code:

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