

# Pulpit freedoms: Churches and the IRS

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People looking for signs of theological sanity in this land can take heart from the fact that only 33 pastors endorsed a presidential candidate as part of a [“pulpit freedom” demonstration](#) on September 28. The event was conceived by the Alliance Defense Fund to challenge Internal Revenue Service guidelines that prohibit tax-exempt religious organizations from engaging in direct political campaigning.

The ADF aims to foster outrage at IRS rules by claiming that they take away pastors’ right to speak freely from the pulpit without fear of punishment. “It’s a First Amendment issue,” Jody Hice, a Southern Baptist pastor in Georgia, told the Associated Press. The ADF is virtually begging the IRS to penalize these pastors so it has a chance to challenge the IRS rules in court—perhaps even the Supreme Court.

Though ADF and its supporters make the IRS rules sound severe, the most likely punishment the IRS will mete out is a letter of reprimand. And any church or pastor wanting to engage in direct partisan politics can easily spin off a separate organization for that purpose. The only limitation such an organization would face is that its donors could not claim tax deductions for their donations.

The IRS guidelines on charitable deductions govern all nonprofit charitable organizations, not just religious ones, so they hardly discriminate against religious speech. In fact, if the rules were changed to enable religious groups but not nonreligious educational and charitable groups to engage in explicit politicking, the courts could reasonably conclude that this legal privilege violated the establishment clause of the First Amendment.

Prophetic speech about political life is an essential part of Christian identity. Should the right to such speech be threatened, churches should resist with all their might. But in practice as well as theory, the complaint that pastors are muzzled by IRS rules is bogus. Churches and pastors have plenty of ways to talk about political issues without explicitly endorsing candidates or parties. And it would be an incompetent

preacher indeed who couldn't find ways within IRS guidelines to implicitly endorse a candidate.

Furthermore, churches have—or should have—theological reasons for not becoming simply the Democratic Party or Republican Party at prayer. In that respect, the IRS guidelines for tax-exempt institutions are not only constitutional; they serve as a practical boundary for churches that seek to preserve an identity that transcends politics.