



July 17, 2025

The Evangelical Lutheran Church in America (ELCA) is aware of a recent filing in the U.S. District Court for the Eastern District of Texas by the Internal Revenue Service (IRS), which suggests that the IRS may begin allowing for increased leniency for churches and other religious bodies under the historical prohibitions outlined in what is known as the Johnson Amendment. Approved by Congress in 1954, this amendment is a provision in the United States tax code that prohibits nonprofit organizations from engaging in campaign activity on behalf of political parties or individual candidates for public office. According to the amendment, 501(c)(3) tax-exempt organizations, including religious organizations, are prohibited from endorsing political candidates, but they are not excluded from all political activity. A limited amount of lobbying and issue advocacy is allowed, as well as nonpartisan voter registration and education.

The ELCA historically has supported the Johnson Amendment, and this church's legal counsel has guided congregations and leaders in abiding by its provisions in their civic engagement. The proposed social statement [\*Faith and Civic Life: Seeking the Well-being of All\*](#) states, "...this church, unlike some Christian churches, teaches that it is not the church's role to endorse candidates or parties. The ELCA also recognizes the legal soundness of the Johnson Amendment in prohibiting religious bodies or their representatives from verbally or financially supporting candidates or parties. Individual parishioners may, of course, advocate specific candidates and parties based on religious values and reasoned criteria but should not claim to do so as spokespeople for a church" (p. 35).

This church joins other churches and religious organizations to urge political leaders to safeguard the amendment's prohibitions. The Johnson Amendment protects the integrity of 501(c)(3) tax-exempt organizations, including ELCA congregations, by ensuring that they do not endorse or oppose candidates for political office. Relaxing these rules and allowing for partisan political activity in houses of worship could enable political candidates to exert pressure on churches for endorsements and introduce or magnify partisan political debate in congregational life. Relaxing these rules undermines the principle of separation of church and state, threatening religious freedom.

The ELCA has and will continue to celebrate and encourage lively engagement in public life by its worshiping communities and their members. Under the historical understanding of the Johnson Amendment, houses of worship enjoy robust free speech rights and can speak out on any political or social issue they deem important. They can engage in public debate on any issue, host candidate forums, hold voter registration drives, encourage people to vote, help transport people to the polls and even, with a few boundaries, lobby on specific legislation and invite candidates to speak. As a church body, the ELCA engages in robust advocacy work, rooted in priorities framed by ELCA social teaching and reflecting our Lutheran vocation to love and serve neighbors. However, as a tax-exempt entity, the ELCA honors and uplifts the importance of not endorsing or opposing individual candidates for public office.

Safeguarding the Johnson Amendment for our church is theologically rooted. It safeguards the proclamation of the gospel and the right administration of the sacraments as the unique purpose and calling of God's church and our congregations. "[The Use of the Means of Grace](#)," the ELCA's statement on the practice of word and sacrament, orients this church to worship and preaching that proclaim the crucified and risen Christ and form us "for our daily work and ministry in the world" (p. 59). "God calls the Church to exercise care and fidelity in its use of the means of grace, so that all people may hear and believe the Gospel of Jesus Christ and be gathered into God's own mission for the life of the world.... In a world of yearning, brokenness, and sin, the Church's clarity about the Gospel of Jesus Christ is vital" (p. 7).

To maintain this clarity, the ELCA will continue to adhere to and promote the prohibition on partisan campaign activity by churches, as was intended by Congress more than a half century ago, and will support other bodies, both religious and nonreligious, that have expressed deep concern over this filing and its possible ramifications.

ELCA resources for civic engagement:

[\*Church in Society: A Lutheran Perspective\*](#) (1991), ELCA social statement

[ELCA Civic Engagement Guide](#)

["Being a Public Church: Guidance for Churches and Clergy Participating in the Electoral Process"](#)

[\*Faith and Civic Life: Seeking the Well-being of All\*](#), proposed social statement for action at the 2025 ELCA Churchwide Assembly action.