THE GOOD CITIZEN PROJECT

7 FACTS ABOUT RELIGIOUS FREEDOM FOR MINISTRIES

Despite a legal environment that is becoming increasingly hostile toward religious freedom, Christian ministries still enjoy many strong legal protections. Ministries should steward these freedoms by standing for them and using them. Here are seven facts every Christian ministry leader should know about religious liberty:

#1 Ministries may speak about "political" issues.

The IRS—in a provision that is of questionable constitutionality—prohibits 501(c)(3) organizations including churches and most ministries from "directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office." Ministry leaders should note that this prohibition does not forbid speaking or preaching about Biblical issues such as the sanctity of human life or human sexuality. See IRS publication 1828.

#2 Ministries must consider external threats and internal conflict.

Ministry leaders should address external threats and potential sources of internal conflict when planning for the future of their ministries. At the writing of this resource, no church has been forced to change its doctrine or officiate a wedding that is contrary to its religious beliefs. However, many churches, ministries and denominations have compromised because of internal pressure. Ministries should carefully consider how to address both external threats and internal division as they prepare for the future.

#3 Churches are automatically tax exempt

We are often asked about tax exemption or 501(c)(3) status for churches. By virtue of being a church (if you have weekly worship, teach Scripture, operate for a religious purpose and your donations support Gospel ministry rather than a single individual or group of individuals, etc.), your church is automatically tax exempt. Your church is not required to file Form 1023, Application for Tax Exemption with the IRS. See IRS Publication 1828.

#4 Ministries may limit the use of their facilities

Many churches are concerned that they will be classified as "public accommodations" and required to host ceremonies or events that conflict with their deeply held religious beliefs. As private, religious organizations, ministries have every right to limit the use of their facilities to events or activities that are consistent with their doctrine. Ministries that maintain facilities for public use (such as community athletic facilities or schools that participate in public leagues) are in the greatest danger of being targeted by lawsuits. Ministries should measure ministry impact against legal risk in determining facility use.

#5 Ministries may require employees to follow a code of conduct.

The 2012 *Hosana-Tabor* Case firmly established the ability of a Christian ministry to hire and fire its ministerial employees based on religious doctrine. This case is critically important because it protects the ability of ministries to shape their mission and future through faithful leadership. Ministerial employees are generally employees that are tasked with teaching or communicating religious doctrine. Further, ministries may require employees to follow a code of conduct.

#6 Schools may make enrollment and discipline decisions based on doctrine.

Schools may limit enrollment to students and even parents of students that agree with the religious principles and mission of the school. Schools may also discipline students for violating the school's code of conduct. Schools should carefully explain their religious beliefs and tie any such enrollment and discipline policies to those beliefs.

#7 Ministries will determine the future of religious freedom.

Ministries must define what they intend to defend and defend what they intend to deliver to the next generation. The willingness of ministries to strongly and winsomely stand for what they believe will decide the future of religious freedom in the United States.

The Good Citizen Project equips Christians to be gospel-centered citizens in post-Christian America.

Request help via email: info@goodcitizen.us or by phone: 812-493-9096.

Visit us at www.goodcitizen.us or follow us on social media for ministry updates.

Disclaimer: The information contained in this document is general in nature and is not intended to provide, or be a substitute for, legal analysis, legal advice, or consultation with appropriate legal counsel. You should not act or rely on information contained in this document without seeking appropriate professional advice. By printing and distributing this resource, The Good Citizen Project is not providing legal advice, and the use of this document is not intended to constitute advertising or solicitation and does not create an attorney-client relationship between you and Bold Church Initiative or between you and any attorney affiliated with The Good Citizen Project. For additional questions, call The Good Citizen Project at 812-493-9096.

7 Facts About Religious Freedom in the Marketplace. Copyright © 2020 The Good Citizen Project. All rights reserved.