

THAT INFERNAL REVENUE SERVICE

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Jesus answered them, "Go and tell ... what you hear and see: the blind receive their sight, the lame walk, the lepers are cleansed, the deaf hear, the dead are raised, and the poor have good news brought to them. And blessed is anyone who takes no offense at me." - Matthew 11:4-6

For some time, I have been following the story of All Saints Episcopal Church, Pasadena, in their "run-in" with the Internal Revenue Service. It stems from a sermon which their former rector George Regas preached just before the 2004 election, in which he staged a mock debate between George W. Bush, John Kerry - and Jesus Christ.

Someone "squealed" to the IRS that All Saints had taken a political stand. Now the IRS is threatening to yank the church's non-profit status, and wants to audit its books, e-mails, sermons and other communications!

This is hugely complex issue, especially since churches often taken political stands on both the "right" and the "left" ends of various issues. What are churches allowed to do, under current law?

Ironically, it's not that clear. For one thing, a church is not forbidden to take a stand on ballot measures, but are supposed to stay away from endorsing candidates for office. So expect to read some information about the November ballot measures, for example, in next month's newsletter, from the Lutheran Office of Public Policy in Sacramento. Mark Carlson, who directs this office, is the son-in-law of former Bishop Stan Olson. He and his board advise congregations and pastors about the moral and ethical impact of numerous issues facing legislators and voters, in the hopes that the churches will speak more clearly in the name of Christ to our society.

Many times I wish that we and other Lutheran churches were far more outspoken about social issues, such as the proliferation of cheap handguns, the abuse of recreational drugs and the appropriate medical use of marijuana, the real immigration reform issues, homelessness, poverty, violence, the environment, racism, and the struggle for equal justice for lesbian, gay, bisexual and transgender persons.

But what really applies to pastors and churches about endorsing candidates? From what I've read,

George Regas' 2004 sermon did not endorse either Mr. Bush or Mr. Kerry. I believe he took pot-shots at both of them *liberally!*

In the Internal Revenue Code - the law passed by Congress, the law governing tax-exempt charitable and religious institutions (so-called 501.c.3 exemptions) is clear that churches cannot endorse a candidate for public office. But the huge mountain of Internal Revenue Service regulations, which are not written by Congress but drafted *internally* by IRS officials on the basis of the law, seems to imply that churches cannot un-endorse a candidate either. For example, it would be forbidden for me to say -from the pulpit or in this newsletter or in any capacity where my voice is recognized as speaking for the church- "do NOT vote for Jane Doe for governor of this state," even if I do not imply that you should vote for Jane Doe's opponent.

So it sounds like I might (and we might) be in trouble with the IRS if I (or we) were to publicly state that all of the candidates are godless scoundrels and that none of them should hold office!

Behind the Code and the regulations is the philosophy that churches should stay out of politics, because churches financially benefit from a kind of public subsidy. The subsidy is not received as cash. But churches are exempt from taxation of their income. And taxpayers who contribute to churches may deduct the amount they give from their own incomes.

This is a tougher, more complex issue than endorsing or dishing candidates for office. In the All Saints Episcopal case, according to the L.A. Times, the IRS letter which was sent to the church singled out Regas' sermon as a "searing indictment of the Bush administration's policies in Iraq" and took issue with his implication that tax cuts for the wealthy were "inimical to the values of Jesus."

To me, those issues sound like moral issues. How America spends its money, whether it allows the wealthy to continue to accumulate vast sums of

money at the expense of the common worker and the poor who cannot afford even the most basic health care and food at the same time- those are moral issues which Christians have a duty and right to discuss openly. As followers of the Lord of Compassion, if we cannot influence our society to think more compassionately and generously for fear of having charitable dollars taxed, there is something very wrong with the law.

Even on its face, it is absurd to think that a criticism of the conduct of the Iraq war (and the motives for having started it) is somehow stepping over the line of non-endorsement of a candidate for President. War-making is a profoundly moral issue. Every previous war fought on America soil-including our War of Independence and the War Between the States to defend the rights of African-American citizens who had suffered unspeakably under slavery-had key moral and ethical issues. And pastors and churches spoke forcefully about these issues in order to tilt American values in favor of Christian values.

It seems that the current IRS investigation (which will be resisted by All Saints Episcopal Church in court) is meant to be nothing less than a “chilling effect” on churches- to warn us all to “stay out of politics.”

What is going on? It seems clear to me that the chilling effect, if churches cave in on this one, is to also stay out of moral and ethical issues completely. In other words, the church of Jesus Christ would be nothing more than a private club for vanilla-flavored people who don't think deeply about their values out of fear of getting in trouble with the law.

I have spent a lot of time trying to understand what's wrong with this picture. And I think I finally have an insight worth sharing. The core problem is that politics has invaded the moral and ethical realm as never before, so that for Christians to preach, teach and have dialogue about moral and ethical issues is certain to step into “political” areas. In other words, in our highly-charged and divisive modern-day America, everything has become “politicized.” Candidates and parties, always anxious to enlarge their share of votes and power, have taken stands on so many controversial issues that for a Christian church to take a differing stand on those issues makes it appear that the church is purposely

getting into politics.

I am not endorsing or un-endorsing any candidate for public office, but I certainly do not endorse most of the current office holders of our legislatures-state and federal. Why? Because they are not listening to the voices of people with deeply held moral convictions except when convenient or when they think it will garner them votes and fat contributions. When do we ever hear of a legislature tackling a tough issue (with profound moral implications) and deciding to do the right thing? To act morally is to take an action on behalf of what is right for its own sake, with disregard for its political consequences. There are virtually no legislators out there willing to take the risk. But because they do take actions which affect moral issues, the moral issues are now, by definition, political issues. And so the government and the IRS can take offense that churches are meddling in politics!

A small church such as ours cannot solve these huge debates. And even if we are completely free to speak out about issues, ballot measures, office-holders or candidates, very few listen to what we say. We don't have even the power and influence of a 3,500 member church, let alone the clout of a major political party. But we do have a certain and inescapable responsibility to talk about public policy issues in the church. As Pastor, I don't need to speak on behalf of the congregation (as if I could know the mind of our entire membership on even a single issue), but I do need to encourage dialogue within the congregation so that we all better understand what Christ asks of us in our public lives.

Perhaps it is time we start holding adult forums to look at the hot-button issues of our day. Maybe these could be done monthly at the end of Coffee Hour for those who can stay another 45 minutes. On occasion we could invite in a speaker to lay out the issues and provide current information. But other times, we just need to talk amongst ourselves. And if we don't reach a full consensus, no harm is done. At least all of us would be better informed, and therefore more responsible voters.



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