

Bowdoin College Policy Regarding Political Activity

August 28, 2007

As the election season approaches, this will serve as an annual reminder on College policy regarding political activity.

College employees are entitled to freely participate, off-hours, in the election process: However, the College, due to its tax-exempt status, is prohibited from engaging in certain types of political activity. It is particularly important that we are thoughtful about these issues during the election season. The ramifications of engaging in prohibited election activity include the imposition of excise taxes and loss of the College's tax-exempt status. *Please note that this policy does not apply to established student groups, such as the College Democrats and Republicans, who may use institutional facilities for partisan political purposes.*

Whether an educational institution has engaged in prohibited political activity depends on all of the particular facts and circumstances: For example, while it has been considered permissible to sponsor a forum to educate voters, no preference for or against a particular candidate may be shown. Candidates may speak on campus so long as all legally qualified candidates are provided access on an equal basis. Non-partisan voter registration drives have also been deemed acceptable.

Employees may not use College resources, including e-mail, computers, telephones, or fax or photocopying equipment, to work for or endorse a candidate, political party, or political action committee. The College may not "participate" or "intervene" in a campaign of any candidate for public office; endorse, expressly or impliedly, a candidate for public office; sponsor events to advance the candidacy of a particular candidate; invite employees to candidate events; publish ratings of candidates; or comment on actions, statements, or positions taken by candidates.

Again, utilization of Bowdoin resources is prohibited, as are public statements by officials where there is a risk that the statement could be attributed to the College.

The IRS recently released guidance to tax exempt organizations regarding the facts and circumstances it considers when deciding whether a charitable organization has engaged in prohibited political activity. Revenue Ruling 2007-41 can be found here:

<http://www.irs.gov/pub/irs-drop/rr-07-41.pdf> Additional guidance from the American Council on Education can be found here:

http://www.acenet.edu/AM/Template.cfm?Section=Papers_Publications&TEMPLATE=/CM/ContentDisplay.cfm&CONTENTID=18094

If you have any questions or concerns about this policy, please contact Meg Hart in the Treasurer's Office at mhart@bowdoin.edu or extension 3092.

Thank you.