Political Activity Policy

Bowdoin College, due to its tax-exempt status, is prohibited from engaging in certain types of political activity. The ramifications of engaging in prohibited election activity include the imposition of excise taxes and loss of the College’s tax-exempt status.

This policy is intended to cover the political activity of the College. Nothing in this policy is intended to restrict the freedom of speech or political activity of any individual, and College employees are entitled to freely participate in the election process, subject to the limitations below. Information regarding freedom of speech and political activity can also be found in the Faculty Handbook.

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 if 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. Any employee identified by their Bowdoin title in conjunction with a political campaign should take care to indicate that the title is used for identification purposes only, and that their comments are personal and not made on behalf of Bowdoin College.

Examples of prohibited activities by educational institutions include the following:

- “participating” or “intervening” in a campaign of any candidate for public office;
- endorsing, expressly or impliedly, a candidate for public office;
- providing mailing lists, use of office space, computers, telephones, photocopying or other institutional facilities or support to a candidate, campaign, political party, or political action committee;
- sponsoring events to advance the candidacy of a particular candidate;
- voter education or registration activities that are skewed;
- publishing ratings of candidates;
- commenting on action, statements, or positions taken by candidates; and
- utilization of email to endorse candidates.

Tax-exempt organizations may take positions on public policy issues, including issues that divide candidates; however, those organizations must avoid advocacy that functions as political campaign intervention. Again, whether issue advocacy functions as political
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campaign intervention depends on all of the particular facts and circumstances, including whether any statement identifies a particular candidate, makes reference to voting in an election, etc.

The IRS has 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 in Revenue Ruling 2007-41. The American Council on Education has provided additional guidance.

The above is only meant to provide general guidance and is by no means exhaustive. Please contact me at mhart@bowdoin.edu or extension 3092 if particular issues arise.

Megan Hart
Legal Officer and Assistant Secretary of the College