

One of the core elements of a Jesuit education, as outlined in *Transformative Education in the Jesuit Tradition*, is dialogue. Nowhere is this emphasis more important than in the public arenas of government and politics. Dialogue marked by civility, empathy and passion, by reason and opinion, is essential to a transformative education and the democratic process.

Loyola University Chicago encourages all students, faculty and staff to be politically active, supporting the candidates and causes of their choice. Political activity is an important expression of citizenship, just as the exploration of opposing points of view on matters of public policy – through an authentic dialogue – is an important and vital learning opportunity.

As a tax-exempt, charitable institution, however, Loyola is also subject to the rules and regulations of the Internal Revenue Service, as well as other federal and state laws that prohibit educational institutions from participating or intervening in any political campaign or partisan political activity.

To balance our legal constraints with our commitment to unbiased dialogue, Loyola University Chicago adopts these “Guidelines for Political Activities for Students, Faculty and Staff.” Attached to these Guidelines are extracts from a memorandum released by the American Council on Education (ACE) in 2016, “**Political campaign-related activities of and at colleges and universities**” and the “**Student voting and college political campaign activities issue in 2023**” briefs which provide examples of permitted activities as well as prohibited activities based on the legal constraints. Any political campaign-related activities which take place at Loyola University Chicago, including any use of Loyola resources, must also be consistent with Loyola’s mission, principles and policies.

Political Activities must be referred in advance to the appropriate office, below, for coordination and enforcement. Coordination includes ensuring that equivalent opportunities to appear on campus are extended to all legally qualified candidates running for the same public office. All offices below should consult with the Vice President for Civic Engagement and Government Affairs before making final decisions.

The Vice President for Student Development

- Students and student organizations must contact the Director of the Center for Student Engagement for request and approval at 773.508.8850 or by email at activities@luc.edu.

The Provost

- Faculty members must contact the Office of the Provost at by calling 773.508.7470 or by email at academic@luc.edu.

The Vice President for Human Resources

University staff members must contact Human Resources:

- **Lake Shore Campus**
Granada Center, Suite 270
Phone: 773.508.3140
Email: hr-lsc@luc.edu
- **Water Tower Campus**

Lewis Towers, Suite 820

Phone: 312.915.6175

Email: hr-wtc@luc.edu

○ **Health Sciences Campus**

Staff Positions:

Stritch School of Medicine, Suite 400 (Office 417A) ****by appointment only****

Phone: 708.216.8370

Email: hr-lsc@luc.edu

The Vice President for Student Development

- Students and student organizations

The Provost's Office

- Faculty members

V.P. for Human Resources

- University staff members

Applicability

- This policy applies to all Loyola students, faculty, and staff, and to anyone who is acting on behalf of Loyola University Chicago.

Compliance Driver

- Internal Revenue Service; Tax Code: IRS rulings and guidelines.
- For a comprehensive review of the relevant IRS guidelines regarding the limits imposed upon charitable not-for-profits with respect to political activities, please refer to: Rev. Rul. 2007-41, 2007-25 I.R.B. (June 18, 2007), and <https://www.irs.gov/charities-non-profits/charitable-organizations/the-restriction-of-political-campaign-intervention-by-section-501-c-3-tax-exempt-organizations>.

Related Policies

- All activities and events which meet the above criteria are also subject to all policies and regulations applicable to hosting speakers, scheduling events, posting materials, and all other related event logistics.
- [University Speaker Policy](#)

Last Updated: 08/31/2024

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- University Speaker Policy: <http://www.luc.edu/media/lucedu/policy/pdf/SpeakerPolicy.pdf>

CONTINUE TO THE FOLLOWING PAGE TO READ EXTRACTS FROM:

***“POLITICAL CAMPAIGN ACTIVITIES OF AND AT
COLLEGES AND UNIVERSITIES”***

AND

***STUDENT VOTING AND COLLEGE POLITICAL
CAMPAIGN ACTIVITIES ISSUE IN 2023***

BY THE AMERICAN COUNCIL ON EDUCATION

MEMORANDUM, Extracted

This memorandum was prepared by the Washington, DC law firm Hogan Lovells US LLP (March 2016).

Political campaign-related activities of and at colleges and universities

We summarize here “dos” and “don’ts” of potential entanglements of colleges and universities and their personnel, in campaigns for public office. The summary is not exhaustive and omits legal citations. It is based on judicial and Internal Revenue Service (IRS) rulings under Section 501(c)(3) of the Internal Revenue Code; IRS guidance; and the Federal Election Campaign Act of 1971, as amended, as well as Federal Election Commission regulations that apply to colleges and universities.

This memorandum mainly addresses 501(c)(3) institutions and draws on legal authority and guidance that are not addressed to other institutions. In addition, state law requirements that govern campaigns for state and local office vary and are not addressed here. Also not specified here are the penalties for improper political activity by and at a college or university. They can include loss of the institution’s tax-exempt status, imposition of taxes on the institution and its responsible managers, and other risks, including federal or state government lawsuits, audits, and investigations.

The IRS has not issued any additional precedential guidance on the political campaign activities of Section 501(c)(3) tax-exempt organizations since the last publication of this memorandum.

Nevertheless, the political campaign activities of tax-exempt organizations continue to be a subject of considerable controversy and public discourse. In late 2013, the IRS released proposed regulations defining political activity for Section 501(c)(4) social welfare organizations. These regulations were met with near-universal criticism from both sides of the political spectrum. Many critics argued that the proposed regulations stifled free speech. After receiving more than 150,000 comments, the IRS withdrew the proposed regulations.

The political activities of Section 501(c)(3) organizations have also continued to be in the news. In late 2014, the mayor of Houston created a firestorm when she subpoenaed the sermons from pastors of local churches that opposed a city ordinance prohibiting anti-gay discrimination. During the 2016 primary season, colleges and universities have attracted criticism from free-speech groups over their policies and practices. In response to various reports, Republicans on the House Ways and Means Oversight Subcommittee announced that the subcommittee would hold hearings on protecting the free exchange of ideas on campuses.

In this election year, political campaign-related activities of and at colleges and universities are likely to continue to be scrutinized. We recommend that the institution’s counsel be consulted before proposed actions are taken in this area. This memorandum states general propositions, is not legal advice, is educational in nature, and does not address the advisability as a matter of institutional policy of engaging in the activities identified herein.

I. Illustrative Permitted Activities

A. Voter education (including voter guides) and voter registration

Y1. Conducting training programs designed to increase public understanding of the electoral process or to encourage citizens to become involved in the process, provided that

such training is nonpartisan in the recruitment of instructors, the selection of students, and the curriculum. The program should be widely publicized, although groups underrepresented in the electoral process may be targeted.

Y2. Annually preparing and distributing a compilation of voting records of all members of Congress on major legislative issues that involve a wide range of topics, without political skew and without editorial opinion, provided that the information is not geared to coincide with the election period. Guides such as these should avoid rating candidates, even if the rating criteria are nonpartisan (e.g., based on professional qualifications) and should not be accompanied by a statement or by actions that tie a position articulated in the guide to a particular candidate or election. (See N2.)

Y3. Circulating unbiased questionnaires to all candidates for an office, and tabulating and disseminating the results, provided that the questionnaires cover a broad range of subjects and neither reflect political skew nor contain editorial opinion. Candidates should be given a reasonable amount of time to respond to the questionnaires. To the extent the questionnaires include questions with “yes” or “no” answers, candidates should be given an opportunity to explain their answers.

Y4. Conducting public opinion polls with respect to issues (rather than candidates), provided that the questions are framed to be fair and neutral, accepted polling techniques are used, and the questions do not directly or indirectly concern records or positions of particular candidates or parties. With respect to such activities of faculty, the limitations should be addressed with due regard for academic freedom.

Y5. Participating in nonpartisan voter registration activities, even when aimed at groups (such as urban voters, young people, or minorities) likely to favor a certain political candidate or party, provided that the activities are not intended to target voters of a particular party or to help particular candidates, and provided further that particular geographic areas are not selected to favor any party or candidates.

B. Candidate appearances

Y6. Providing access to air time on a college- or university-owned radio station on an equal basis to all legally qualified candidates for a public office, in a manner consistent with the limits imposed by Federal Communications Commission standards.

Y7. Providing opportunities to speak at college or university events on an equal basis to all legally qualified candidates for a public office. If the institution chooses to invite candidates to speak individually in their capacity as a candidate, it must take steps to ensure that all such legally qualified candidates are invited and that none are favored in relation to the activity. For example, if a university invites one candidate to speak at a well-attended annual banquet, but invites another candidate to speak at a sparsely attended general meeting, the university will not have provided equal opportunity to participate. An explicit statement should be made as part of the introduction of the speaker and in communications concerning the speaker’s attendance that the institution does not support or oppose the candidate. Campaign fundraising at the event should be prohibited. The institution must make reasonable efforts to ensure that the appearances constitute speeches, question-and-answer sessions, or similar communications in an academic setting and are not conducted as campaign rallies or events.

Y8. Conducting institution-sponsored public forums to which all legally qualified candidates for a public office (or for the nomination of a particular party) are invited and given equal access and opportunity to speak, if the format and content of the forum are presented in a neutral manner.

Y9. Inviting candidates to appear in a non-candidate capacity, provided that the individual is chosen to speak solely for reasons other than his or her candidacy, the individual speaks only in his or her non-candidate capacity, no reference to the election is made, and the organization maintains a nonpartisan atmosphere on the premises or at the event. Campaigning at the event should be prohibited. The institution should clearly indicate the capacity in which the candidate is appearing and should not mention the candidacy or the upcoming election in any communications announcing the candidate's attendance.

C. Use of institutional resources

Y10. Establishing genuine curricular activities aimed at educating students with respect to the political process. For example, the IRS approved a political science program in which, as part of a for-credit course, university students participated in several weeks of classroom work to learn about political campaign methods, and then were excused from classes for two weeks to participate in campaigns of their choice, without the university influencing which campaigns were chosen.

Y11. Providing financial and administrative support to a student newspaper even though the newspaper publishes editorial opinions on political and legislative matters.

Y12. Providing hyperlinks to the web pages, or other space on the institution's website, of all legally qualified candidates for a public office, if a tax-exempt purpose (e.g., "voter education") is served by offering the link and the link is made in a manner that, after taking into account the format and other content on the institution's website, does not favor one candidate over another. (See N13.)

D. Participation in the election process by faculty, administrators, and other employees of the institution

Y13. Members of the college or university community are entitled to participate or not, off-hours, as they see fit, in the election process, provided that speaking or acting in the name of the institution is prohibited except as described in this memorandum, provided further that they are not acting at the direction of an institutional official, and provided further that, if the institution is identified, the fact that the opinions that are expressed are not the opinions of the college or university should be communicated.

Y14. A faculty member, administrator, or other employee may, if permitted by institutional policies and procedures, engage in federal campaign-related activity that is (a) outside normal work hours; (b) within ordinary work hours, if the time is made up within a reasonable period by devoting a comparable number of extra hours to work for the institution; (c) charged to vacation time to which the person is then entitled or occurs during a regular sabbatical leave; or (d) during a leave of absence without pay taken with the institution's approval. The institution should consult applicable state law concerning permitted volunteer activities by employees in connection with campaigns for state or local office. Senior institutional officials, such as the president and the vice president for governmental affairs, should ordinarily refrain from or otherwise limit campaign activity, as there is risk that such activity would be perceived as support or endorsement by the institution. (See N16.)

Y15. Public statements, oral or written, by institutional officials (such as the president and deans) in support of a candidate, political party, PAC, or the like, where the institutional official clearly indicates that his or her comments are personal and not

intended to represent the views of the institution. For example, the IRS condoned a full-page advertisement in a local newspaper, paid for by a candidate, where the advertisement referred by name and title to the president of a 501(c)(3) organization as a campaign supporter, when the ad expressly stated that the “titles and affiliations of each individual are provided for identification purposes only.” (See N15.)

II. Illustrative Prohibited (or, in Some Instances, Questionable) Activities if Undertaken by the Institution or by an Individual Whose Actions Are Attributable to the Institution

A. Voter education (including voter guides) and voter registration

N1. Conducting “voter education” activities, such as those involving questionnaires, if confined to a narrow range of issues or skewed in favor of certain candidates or a political party. For example, the IRS has disapproved such activities that involved selected voting records of certain incumbents on a narrow range of issues, such as “land conservation.”

N2. Publishing ratings of the candidates, particularly in situations where the ratings could be viewed as reflecting the views of the institution, or institutional resources are used in connection with the preparation or publication of such ratings without reimbursement at the usual and normal charge. (See Y2.)

N3. Endorsing, expressly or impliedly, a candidate for public office. Examples of express endorsement include the placement of signs on university property that show support for a particular candidate, and contributing to political campaign funds. Examples of implied endorsement are public statements at a college or university event by an official of the institution, praising a particular candidate in relation to the holding of public office, and a pattern of institutional activities in relation to or support of a particular candidate. As with all of the prohibitions discussed in this memorandum, such a prohibition applies even if the candidate is an administrator or faculty member of the institution.

N4. Commenting on specific actions, statements, or positions taken by candidates, including incumbents, in the course of their campaigns. The institution is not forbidden to comment on specific issues pertinent to its tax-exempt purposes, particularly if it has a track record of commenting on such issues in non-election years.

N5. Promoting action (voting) with respect to issues that have become highly identified as dividing lines between the candidates. This principle does not bar the institution from commenting on issues critical to its tax-exempt purposes, if it has a track record of commenting on such issues in non-election years with respect to such issues.

N6. Coordinating voter education activities with campaign events.

B. Use of institutional resources

N7. Coordinating institutional fundraising with fundraising of a candidate for public office, political party, PAC, or the like.

N8. Reimbursing college or university officials for campaign contributions.

N9. Providing mailing lists, use of office space, telephones, photocopying, or other institutional facilities or support to a candidate, campaign, political party, PAC, or the like free of charge. If mailing lists or facilities are sold or rented to a candidate or campaign, the items must be made available to all other candidates on the same terms and

at fair market prices. Additionally, the institution should be prepared to show that it did not take the initiative in making the items available and that the sales or rentals are part of an ongoing pattern in which similar items are provided to unrelated, nonpolitical entities. Counsel should be consulted on the potential for taxation of revenues generated by such sales or rentals.

N10. Using institutional letterhead in support of a candidate, political party, PAC, or the like.

N11. Sponsoring events to advance the candidacy of particular candidates.

N12. Using message boards and forums affiliated with the institution's website to support particular candidates, if the statements of the provider of the information can be reasonably attributed to the institution. A disclaimer that states that the opinions are neither those of the institution nor sanctioned by the institution is recommended in those public discussion areas where the information could reasonably be attributed to the institution.

N13. Providing hyperlinks to the web pages, or other space on a college or university's website, of one or more candidates for public office in a manner that favors one candidate over another. Generally, information posted on an institution's website that favors or opposes a candidate for public office is treated the same as if it were distributed printed material, oral statements, or broadcasts that favored or opposed a candidate. Institutions should diligently monitor the content of the linked website for any changes.

N14. Providing a candidate a forum to promote his or her campaign if other candidates are not treated equally, even if the forum is not intended to assist the candidate. For example, the IRS concluded that a charitable organization violated the prohibition on campaign intervention when the candidate solicited funds on the organization's behalf, because the content of the solicitation included campaign rhetoric.

C. Participation in the election process by faculty, administrators, and other employees of the institution

N15. Public statements, oral or written, by institutional officials (such as the president and deans) in support of a candidate, political party, PAC, or the like, where there is risk that the statements would be perceived as support or endorsement by the institution. For example, the IRS has indicated that it would be inappropriate for a column titled "My Views" to appear in a university's monthly newsletter in which the university president stated, "it is my personal opinion that Candidate U should be reelected," even though the president paid part of the cost of the newsletter.

N16. Remarks at an institutional meeting by an institutional official in support of a candidate, political party, PAC, or the like. For example, institutional officials should not make statements that could be perceived as support for a particular candidate at a meeting of the board of trustees.

The foregoing is not exhaustive. Considerable judgment in the application of these principles is likely to be required. When activities that are separately identified in this memorandum are combined, an institution should analyze the interaction between the activities, as the interaction may affect whether the institution is engaged in political campaign intervention.

Additionally, all political activities must be referred to appropriate office responsible for coordination and enforcement (see page one).

STUDENT VOTING AND COLLEGE POLITICAL CAMPAIGN-RELATED ACTIVITIES IN 2023

Student Voting

The Statutory Obligations of Colleges and Universities Regarding Student Voting

Since 1998, to remain eligible to participate in programs under the Higher Education Act (HEA), colleges and universities have been required to make good faith efforts in connection with federal and gubernatorial election cycles to help students register to vote. Institutions are required to “distribute a mail voter registration form . . . to each student enrolled in a degree or certificate program and physically in attendance at the institution, and to make such forms widely available to students at the institution,” unless the state where the institution is located either does not require voter registration or provides for same-day registration. It is incumbent upon the institution to make timely requests for forms from their states. An institution also can meet this distribution obligation through email messages to students with links to registration forms but those messages need to be exclusively devoted to voter registration. For more information on Loyola's voter registration efforts, visit [Loyola Votes: Voter Information](#). **Political Campaign-Related Activities by and at Colleges and Universities**

The IRS is unambiguous about the fact that the Internal Revenue Service Code “absolutely” prohibits all 501(c) (3) organizations from participating in political campaign activity. This prohibition includes directly or indirectly participating or intervening in any political campaign or election of a candidate for public office, regardless of whether that office is a local school board, a state comptroller, a member of Congress, or the president of the United States. For example, colleges and universities may not offer public statements in favor of or in opposition to any candidate for public office or make contributions to political campaign funds.

Generally speaking, potential penalties for improper political activity by a college or university can include loss of the institution’s tax-exempt status, imposition of taxes on the institution and its responsible managers, and other risks, including federal or state government lawsuits, audits, and investigations.

However, 501(c)(3) organizations, including colleges and universities, may engage in electoral educational activities unrelated to a candidate for public office. These include nonpartisan voter education drives and get-out-the-vote initiatives. Hosting or presenting public forums and publishing voter education guides conducted in a nonpartisan manner also are perfectly fine, and indeed encouraged, as are other nonpartisan activities that describe, encourage, enable, and inform the democratic process.

Institutional Engagement in Issue Advocacy and Public Policy Educational Activities

In contrast to the absolute prohibition on participating in political campaign activity, institutions may engage in an allowable amount of lobbying and issue advocacy as well as educational public policy activity. Lobbying is “activities [that are] attempting to influence legislation,” including contacting, or urging the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation (including legislative proposals). Issue-specific lobbying must be nonpartisan and not designed to influence the election of any particular candidate.

Lobbying does not include nonpartisan analysis or communications of broad social policy that are intended to educate the public. Applicable tax regulations instruct that to be “educational,” a communication or activity must present “a sufficiently full and fair exposition of the pertinent facts.” The presentation of information must not be biased and must “permit an individual or the public to form an independent opinion or conclusion.”

With the issuance of the Supreme Court’s abortion ruling in *Dobbs v. Jackson Women’s Health Organization*, the prevalence of gun violence, and heightened attention to the state of democracy and the election process, presidents, chancellors, and other institutional leaders may feel compelled to make formal statements and otherwise encourage engagement on issues that affect broad segments of their communities. Examples include the effort by 16 college presidents from the Washington, DC area who formed a coalition named the 120 Initiative to tackle gun violence by focusing on nonpolitical solutions and the many college and university leaders who issued statements in support of abortion rights following the *Dobbs* decision. Earlier this year, ACE and PEN America collaborated on a resource guide that—among other things—helps higher education leaders in a challenging political environment to emphasize the importance of ensuring that all members of the campus community feel comfortable airing varying perspectives across campus and in the classroom.

Whether issue advocacy or public policy activity undertaken by persons authorized to speak on behalf of the institution veers into prohibited political campaign activity is based on all the facts and circumstances. The illustrative examples included herein offer some guidance. Institutions inherently have varying levels of risk tolerance, but they should be aware of their continuing ability to undertake these important issue advocacy and public education roles.

Colleges and universities are the source of some of the deepest wells of expertise on subjects that are relevant to public policy issues of the day. Faculty are expected to write and engage publicly on topics and are often interviewed by the press to explain issues and provide their views. As a general matter, the activities of faculty who are not directed or authorized to speak on behalf of the institution ought not be attributed to the institution. The same is true for students.

Faculty hosting forums or presenting on public policy issues such as gun violence, state election laws, abortion, climate change, among others, can and should be undertaken, provided the programs are conducted in a manner that is defensible as educational within the meaning of the tax regulations described previously. When institutional resources are used or candidates for public office are invited, programs should comply with guidelines such as those described herein.

Campaign-Related Activities by Faculty and Staff

American citizens have the prerogative and constitutional right to engage in partisan political activity. However, distinguishing between an individual faculty or staff member’s own permissible civic engagement from that which would be impermissibly representative of the institution (actually or perceptively) is critical.

Colleges and universities can encourage individually motivated participation in political and social action while also helping their community members understand and attend to this distinction. Guidelines that are widely known and easily accessible should underscore community members’ actions, and words should not imply that the institution embraces or is committed to any partisan political position or point of view.

Illustrative Permissible and (likely) Impermissible Activities

Student Voting

Permissible

Y1. Creating and conducting voting information programming, including online webinars, designed to increase student understanding of the electoral process or to encourage campus community members, including students, to become involved in the process. Such programming must be nonpartisan in the recruitment of instructors, the advertising or invitation to students, and the curriculum. The program should

be widely publicized, although groups underrepresented in the electoral process may be targeted.

Y2. Participating in nonpartisan voter registration encouragement or get-out-the-vote activities. Such activities by an institution, including its staff and faculty, are considered nonpartisan even when aimed at groups (such as students, urban voters, young people, or minorities) likely to favor a certain political candidate or party, provided that the activities are not intended to target voters of a particular party or to help particular candidates, and—further—that particular geographic areas are not selected to favor any party or candidates.

Y3. Providing students with a clear summary of state registration and voting requirements. Institutions may create or update existing websites that explain in practical terms voting laws, processes, and deadlines, including regarding voter registration, and link to nonpartisan tools for registering and voting. Colleges and universities may create and staff a nonpartisan telephone helpline and/or an email help desk for students to contact with questions about the voting process.

Y4. Students may be voting in various jurisdictions. Given the varying locations of some students, institutions may wish to provide information not only about the state where the college or university is physically located but also about other states' laws. Offering links to explanatory websites is an efficient way to do this. Care should be taken to assure those websites are nonpartisan.

Y5. Providing periodic voter encouragement and deadline reminders. Colleges and universities may send emails and text messages and use their social media platforms to encourage voter registration and voting and to remind students to be attentive to relevant deadlines, specifically those for voter registration, absentee ballot requests, and ballot receipt.

Y6. Providing clarity regarding current voting by mail options. Students may be uncertain about the availability of voting by mail and their eligibility to obtain and submit a ballot. Give particular attention to residency eligibility, processes, and deadlines for students who wish to vote as residents of the community where the institution is physically located. Explain voting alternatives if a student is likely ineligible to vote in the community where their campus is physically located. This will allow students to make a fully informed decision as to where to register and vote.

Y7. Providing students with stamps, transportation to polling locations, and other resources to assist with the process of voting. Institutions may wish to provide multiple locations where students living on or near campus can pick up hard copies of absentee ballot applications and make stamps easily available on campus for those applications and absentee ballots. They may wish to mail physical copies of absentee ballot applications to students and/or email applications. In states that permit it, colleges and universities may maintain drop boxes and collection points for students to return ballots on campus. For students who live on or near campus, colleges and universities may provide locations and staffing (or volunteers) for witnesses and notary services for students who need them to vote by mail. Providing students shuttles or other transportation to local polling places or public transportation hubs is permissible.

Y8. Telling students that the institution will quickly provide written confirmation of their residency and address verification and instructing them precisely where and how to make such a request. Many states require proof of residency for voter registration. Colleges and universities can and should prioritize offering students proof of residency and address verification documents that students can use to help them vote.

Y9. Annually preparing and distributing a compilation of voting records of all members of Congress on major legislative issues that involve a wide range of topics, without political skew or editorial opinion, provided that the information is not geared to coincide with the election period. Guides such as these should avoid rating candidates, even if the rating criteria are nonpartisan (e.g., based on professional

qualifications), and should not be accompanied by a statement or actions that tie a position articulated in the guide to a particular candidate or election. (See N3.)

Impermissible

- N1. Providing partisan links or other resources regarding voter registration or voter education.
- N2. Conducting voter education activities confined to a narrow range of issues or skewed in favor of certain candidates or a political party. For example, the IRS has disapproved such activities that involved selected voting records of certain incumbents on a narrow range of issues, such as land conservation.
- N3. Publishing ratings of the candidates, particularly in situations where the ratings could be viewed as reflecting the views of the institution, or when institutional resources are used to prepare or publish such ratings without reimbursement at the usual and normal charge. (See Y9.)
- N4. Promoting action (voting) with respect to issues that have become highly identified as dividing lines between the candidates. This principle does not bar the institution from commenting on issues critical to its tax-exempt purposes if it has a history of commenting on such issues in nonelection years.
- N5. Coordinating voter education activities with a candidate's or party's campaign event.

Candidate Appearances

Permissible

- Y10. Providing access to airtime on a university-owned radio station on an equal basis to all legally qualified candidates for a public office, in a manner consistent with the limits imposed by Federal Communications Commission standards.
- Y11. Providing opportunities to speak at college or university events on an equal basis to all legally qualified candidates for a public office. If the institution chooses to invite candidates to speak individually in their capacity as a candidate, it must take steps to ensure that all such legally qualified candidates are invited and that none are favored in relation to the activity. For example, if a university invites one candidate to speak at a well-attended annual banquet but invites another candidate to speak at a sparsely attended general meeting, the university will not have provided equal opportunity to participate. An explicit statement should be made in introducing the speaker and in communications concerning the speaker's attendance that the institution does not support or oppose the candidate. Campaign fundraising at the event should be prohibited. The institution must make reasonable efforts to ensure that the appearances constitute speeches, question-and-answer sessions, or similar communications in an academic setting and are not conducted as campaign rallies or events.

Please note that Y11 addresses situations in which the institution itself (acting through its officials/authorized persons) invites one or more candidates to speak. For situations involving student groups inviting a candidate to speak, please see Y18. For situations involving faculty or other staff inviting candidates to speak, the university should consider whether the actions of the faculty or staff member could be attributed to the university and whether university resources will be used to support a political candidate. See Y21–Y23 and N18–N19 for discussions of whether an individual's actions or statements would likely be attributed to the university. See N13 (prohibiting providing a forum to a candidate to promote his or her campaign if other candidates are not treated equally) and N9 (prohibiting providing university facilities to a candidate in a way that favors that candidate) for a discussion of the use of institutional resources.

- Y12. Conducting institution-sponsored public forums to which all legally qualified candidates for a public

office (or for the nomination of a particular party) are invited and given equal access and opportunity to speak, provided that the format and content of the forum are presented in a neutral manner.

Y13. Inviting candidates to appear in a noncandidate capacity, provided that the individual is chosen to speak solely for reasons other than his or her candidacy, the individual speaks only in his or her noncandidate capacity, no reference to the election is made, and the organization maintains a nonpartisan atmosphere on the premises or at the event. Campaigning at the event should be prohibited. The institution should clearly indicate the capacity in which the candidate is appearing and should not mention the candidacy or the upcoming election in any communications announcing the candidate's attendance.

Issue Advocacy

Permissible

Y14. Engaging in usual and permissible lobbying and public policy education activities, within the constraints ordinarily applicable to such activities conducted by a college or university. Lobbying is "activities [that are] attempting to influence legislation,"³² including contacting, or urging the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation. Generally speaking, issue-specific lobbying is permissible for 501(c)(3) organizations other than private foundations if the activity is nonpartisan and not designed to influence the election of any particular candidate for office. Educational public policy communications that do not rise to the level of lobbying because they do not reference specific legislation (including legislative proposals) must present "a sufficiently full and fair exposition of the pertinent facts" such that the presentation of information enables an individual or the public "to form an independent opinion or conclusion."

Impermissible

N6. Heightened and targeted lobbying and public policy education activities conducted during a campaign season, directed at candidates' signature issues or others that are closely aligned with candidates. For example, if an issue becomes a singular dividing issue between two candidates for public office and the institution makes issue advocacy statements close in time to the election when it had not previously issued communications on the topic. (See N17 for a discussion of facts and circumstances relevant to a determination of whether an issue advocacy communication could result in political campaign intervention.)

Use of Institutional Resources

Permissible

Y15. Establishing genuine curricular activities aimed at educating students with respect to the political or electoral process. For example, the IRS approved a political science program in which, as part of a forcredit course, university students participated in several weeks of classroom work to learn about political campaign methods and then were excused from classes for two weeks to participate in campaigns of their choice, without the university influencing which campaigns were chosen.

Y16. Rearranging the academic calendar to permit students, faculty, and administrators to participate in the election process, if the rearrangement is made without reference to particular campaigns or political issues, provided that the recess is in substitution for another period that would have been free of curricular activity.

Y17. Providing financial and administrative support to a student newspaper even though the newspaper publishes editorial opinions on political and legislative matters.

Y18. Allowing established student groups to use institutional facilities for partisan political purposes, including candidate appearances on campus, provided that such groups pay the usual and normal charge, if any, for use of institutional facilities by student groups. Fees usually are not required for traditional, on-campus student political clubs. Generally, groups other than student groups should be charged. Administrators and faculty should take special care in relation to any such proposed student activities to avoid the appearance of institutional endorsement and to observe the other principles identified in this issue brief. Subject to applicable law, institutions may, as a matter of their own general policy, decline to permit their facilities to be used for such purposes. Student groups should not be permitted to use institutional resources to conduct fundraising activities on behalf of candidates. (See N14.)

Y19. Adopting a voluntary payroll deduction plan that would allow individual employees to direct a portion of their wages to the political action committees (PACs) for their respective unions, provided that the institution's activities with respect to the PAC are ministerial and simply involve transferring the funds earmarked by the employees to the PAC chosen by the employee; the institution has absolutely no role in the management or governance of the PAC or any influence over the selection of candidates or political parties to be supported by the PAC; the institution's name is not used or otherwise acknowledged in connection with any contributions made by the PAC to any candidates for public office; the institution is reimbursed for costs associated with the plan; the institution takes steps to ensure that no employee associates the PAC with the institution; and the institution does not allow employees to participate in PAC activities during work hours other than in the performance of the ministerial activities described previously.

Y20. Providing links to the web pages, or other space on the institution's website, of all legally qualified candidates for a public office, if a tax-exempt purpose (e.g., voter education) is served by offering the link and the link is made in a manner that, after taking into account the format and other content on the institution's website, does not favor one candidate over another. (See N12.)

Impermissible

N7. Coordinating institutional fundraising with fundraising of a candidate for public office, political party, PAC, or the like.

N8. Reimbursing college or university officials for campaign contributions.

N9. Providing mailing lists, use of office space, telephones, photocopying, or other institutional facilities or support to a candidate, campaign, political party, PAC, or the like free of charge. If mailing lists or facilities are sold or rented to a candidate or campaign, the items must be made available to all other candidates on the same terms and at fair market prices. Additionally, the institution should be prepared to show that it did not take the initiative in making the items available and that the sales or rentals are part of an ongoing pattern in which similar items are provided to unrelated, nonpolitical entities. Counsel should be consulted on the potential for taxation of revenues generated by such sales or rentals.

N10. Using institutional letterhead in support of a candidate, political party, PAC, or the like.

N11. Permitting social media platforms and other forums affiliated with the institution to be used to express or provide support for particular candidates if the statements or information can be reasonably attributed to the institution. A disclaimer that states that the opinions are neither those of the institution nor sanctioned by the institution is recommended in those public discussion areas where the information could reasonably be attributed to the institution.

N12. Providing links to the web pages, or other space on a university's website, of one or more candidates for public office in a manner that favors one candidate over another. Generally, information posted on an

institution's website that favors or opposes a candidate for public office is treated the same as distributed printed material, oral statements, or broadcasts that favor or oppose a candidate. Institutions should diligently monitor the content of the linked website for any changes.

N13. Providing a candidate with a forum or sponsoring events that promote his or her campaign if other candidates are not treated equally, even if the forum or event is not intended to assist the candidate. For example, the IRS concluded that a charitable organization violated the prohibition on campaign intervention when the candidate solicited funds on the organization's behalf because the content of the solicitation included campaign rhetoric.

N14. Using institutional resources to conduct political campaign fundraising activities. Funds or contributions for political candidates or campaigns may not be solicited in the name of the university, on the university's campus, or through the use of campus resources, including by student groups.

Faculty, Administrator, and Staff Participation in the Election Process

Permissible

Y21. Members of the college or university community are entitled to participate or not, off-hours, as they see fit, in the election process, provided that speaking or acting in the name of the institution is prohibited except as described in this issue brief and that they are not acting at the direction of an institutional official. If the institution is identified, it should be communicated that the opinions expressed are not the opinions of the college or university.

Y22. A faculty member, administrator, or other employee may, if permitted by institutional policies and procedures, engage in federal or state and local campaign-related activity that is (a) outside normal work hours; (b) within ordinary work hours, if the time is made up within a reasonable period by devoting a comparable number of extra hours to work for the institution; (c) charged to vacation time to which the person is then entitled or occurs during a regular sabbatical leave; or (d) during a leave of absence without pay taken with the institution's approval. The institution should consult applicable state law concerning permitted volunteer activities by employees in connection with campaigns for state or local office. Senior institutional officials, such as the president and the vice president for governmental affairs, should be extremely cautious about personal engagement in campaign activity and ordinarily refrain from it, as there is risk that such activity would be perceived as support or endorsement by the institution. (See N18.)

Y23. Public statements, oral or written, by institutional officials (such as the president and deans) are permitted in support of a candidate, political party, PAC, or the like, where the institutional official clearly indicates that his or her comments are entirely personal and do not, and are not intended to, reflect or represent the views of the institution. For example, the IRS condoned a full-page advertisement in a local newspaper, paid for by a candidate, in which the advertisement referred by name and title to the president of a 501(c)(3) nonprofit organization as a campaign supporter, despite the ad expressly stating that the "titles and affiliations of each individual are provided for identification purposes only."³⁴

Impermissible

N15. Endorsing, expressly or impliedly, a candidate for public office. Examples of express endorsement include the placement of signs on university property that show support for a particular candidate and contributing to political campaign funds. Implied endorsements include public statements at a university event by an official of the institution, praising a particular candidate in relation to the holding of public office, and a pattern of institutional activities in relation to or support of a particular candidate. As with all of the prohibitions discussed in this issue brief, such a prohibition applies even if the candidate is an

administrator or faculty member of the institution.

N16. Wearing campaign buttons while remote teaching or having a home office background containing posters supporting a candidate or political party are particularly problematic. As a commentator noted years ago about teachers who unsuccessfully challenged New York City’s policy prohibiting public school teachers from wearing political buttons in the classroom, “if they’re using them as political billboards—announcing their partisan identifications from their chests—the question of the intrusion of politics in the classroom cannot be avoided.”³⁵ Given the continued use of remote and hybrid classes being taught, risks in this regard are heightened. Many college and university faculty are teaching two feet from their computer’s camera, assuring that the size of a button—and its intrusion on the “classroom”—would be radically enlarged. That’s a problem. Similarly, care should be taken to assure that onscreen backgrounds are devoid of campaign posters, slogans, or other partisan political visuals while faculty and staff are engaging with students.

N17. Commenting on specific actions, statements, or positions taken by candidates, including incumbents, in the course of their campaigns. The institution is not forbidden to comment on specific issues, particularly if it has a history of commenting on such issues in nonelection years. Whether a statement is delivered close in time to an election, whether the communication identifies specific candidates or approves or disapproves of a candidate’s positions or actions, whether the communication is part of an ongoing series of communications on the issue by the institution that are not related to the timing of any election, and whether the timing of the communication and identification of the candidate are related to a nonelectoral event are all relevant factors in determining whether an institution’s statement on a particular issue could result in political campaign intervention.

N18. Public statements, oral or written, by institutional officials (such as the president and deans) in support of a candidate, political party, PAC, or the like, where there is risk that the statements would be perceived as support or endorsement by the institution. For example, the IRS has indicated that it would be inappropriate for a column titled “My Views” to appear in a university’s monthly newsletter in which the university president stated that it is their personal opinion that Candidate U should be reelected, even though the president paid part of the cost of the newsletter.

N19. Remarks at an institutional meeting by an institutional official in support of a candidate, political party, PAC, or the like. For example, institutional officials should not make statements that could be perceived as support for a particular candidate at a meeting of the board of trustees.

The foregoing is not exhaustive. Considerable judgment in the application of these principles is likely to be required. When activities that are separately identified in this issue brief are combined or occurring simultaneously, the institution should analyze and assess the interaction between or among the activities, and the totality of the activities.