

Bowdoin College Policy Regarding Political Activity

October 5, 2009

As the election season approaches, this will serve as an annual reminder on College policy regarding political activity. Information regarding freedom of speech and political activity can also be found in the [Faculty Handbook](#).

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.

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 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](#).

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. 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.

S. Catherine Longley

Senior Vice President for Finance and Administration & Treasurer