Policy Type: Administrative
Applies to: Trustees, administrators

POLICY DATES

Issued:
Last Revised:
Reviewed:

It is the policy of the University of Mount Union to maintain compliance with federal tax law as established by the Internal Revenue Service (IRS). During election season, the University should reassess its policy to ensure compliance with the IRS.

Definitions

Term	Definition

PROCEDURE

There are several practices that may result in the loss of the University's tax-exempt status by the IRS. Following are some of those practices:

- Directly or indirectly participating in any political campaign on behalf of or in opposition to a candidate;
- Contributions to campaign funds;
- Public statements of a position made by or on behalf of the university;
- Distribution of statements prepared by others that favor or oppose a candidate; and
- Permitting a candidate to use an organization's facilities and not providing other candidates an equivalent opportunity.

There are some practices that are permitted, however, and are outlined below:

- Non-partisan presentation of public forums;
- Publication of non-partisan voter education guidelines; and
- Non-partisan encouragement of people to participate in the electoral process through voter registration.

The prohibitions noted above were not developed to restrict political expression by leaders of 501(c)(3) institutions when the institution leaders are speaking for themselves, as individuals, and not on behalf of the college or university.

Responsibilities

Position or Office	Responsibilities

Contacts

Subject	Office	Telephone	E-mail/URL
Assistant to the President and Board of Trustees	President's Office	330-823-6050	**prexy2@mountunion.edu**

Applies to: Trustees, administrators

History

All changes must be listed sequentially, including edits and reviews. Note when the policy name or number changes.

Issued Date:
Revised Date:
Reviewed Date: