

Lafayette College
Guidelines and Procedures to Promote Compliance with Federal Political Campaign
Activities Prohibition
September 2020

As a tax-exempt, charitable organization, Lafayette College (the “College”) is *prohibited* from participating in any political campaign on behalf of, or in opposition to, any candidate for public office.

To promote compliance with this Political Activities Prohibition by the College’s stakeholders (including members of the College’s Board of Trustees, its officers, and key employees), the College has adopted and intends to implement and enforce the best practices described below.

1. Political Campaign Activities Guideline

The College has adopted, and intends to monitor compliance with, a Political Campaign Activities Guideline that applies to all College stakeholders and is designed to ensure that the College through its stakeholders does not engage in any political campaign activity prohibited by federal tax law.

The College periodically will remind its stakeholders of the content of its Political Campaign Activities Guideline and encourages and expects each such stakeholder to regularly monitor his or her activities and conduct so as to remain in compliance.

2. Political Statements by the College’s Stakeholders

Although the Political Activities Prohibition does not restrict the free expression of political ideas, opinions or views by individuals, the College’s stakeholders are not permitted to make partisan political comments in official College publications or at or in conjunction with official College events or functions.

To avoid making prohibited political comments in the capacity of a College representative, the College’s stakeholders are encouraged to clearly indicate that his or her comments are personal statements and do not represent the College’s ideas, opinions or views and that any reference to the individual’s relationship with or work for the College is made for identification purposes only.

3. Public Policy Issues

Should the College choose to take a position or stance on a public policy issue, it will do so only in a manner that does not favor or oppose any such candidates.

A communication or message that includes a picture of a candidate, refers to a candidate’s political party affiliations, or contains other distinctive features of a candidate’s platform or biography may constitute prohibited political campaign activity.

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4. Candidate Appearances

Should the College invite a candidate to speak at a College-sponsored event in his or her capacity as a political candidate it must and will:

- Provide an equal opportunity to other political candidates to participate in the same or a similar event.
- Not allow or permit any support for or opposition to the candidate, including in candidate introductions or communications concerning the candidate's attendance.
- Not allow or permit any political fundraising to occur at or in conjunction with such event.

Should the College invite a candidate to attend or speak at a College-sponsored event as a non-candidate, it must and will:

- Request that the candidate make remarks only in a non-candidate capacity.
- Refrain from making any reference to the individual's candidacy or the election
- Maintain a nonpartisan atmosphere at such event.
- Clearly indicate the capacity in which the candidate is appearing and not mention the individual's political candidacy or the upcoming election in communications announcing the candidate's attendance at the event.

5. Business Activities with Candidates

In the unlikely event that the College engages in a business activity (such as the sale of merchandise, provision of services or lease of facilities) with a candidate for public office, it will do so only if:

- The business activity is available on an equal basis to other candidates in the same election.
- The business activity is available to the general public.
- The fees or prices charged to candidates are the College's customary and usual fees and prices for such goods, services or use of such facilities.
- The activity is a continuing customary activity of the College.

6. PACs

The College does not and will not make contributions to political organizations described in section 527 of the Internal Revenue Code such as candidates' committees or political action committees.

7. Distribution of Political Materials

The College does not and will not distribute materials prepared by others that favor or oppose candidates for public office.

8. College's Website and Website Links

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The College will not post anything on its website that favors or opposes a candidate for public office nor does or will it promote, encourage or recommend that viewers use an external link to obtain information about specific candidates or their positions.

The College monitors and takes steps to ensure that external content that is available through links on the College's website does not and will not favor or oppose any candidate for public office.

9. Voter Registration Activities

Voter registration drives or activities that are organized by the College or conducted on the College's property are and will be carried out in a strictly non-partisan basis and manner.

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FREQUENTLY ASKED QUESTIONS

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1. As a tax exempt 501(c)(3) non-profit organization, is Lafayette College prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective office?

Answer: Yes

2. Could violation of this prohibition by engaging in political campaign intervention result in the revocation of the College's tax-exempt status and/or the imposition of certain taxes?

Answer: Yes

3. Are leaders of 501(c)(3) organizations prohibited from making comments in favor or against candidates in official College publications or at official functions of the College?

Answer: Yes

4. Does impermissible "political campaign intervention" include activities such as statements, brochures, email, pamphlets, or texts that favor or oppose a candidate for public office?"

Answer: Yes.

5. Are the rules prohibiting 501(c)(3) organizations from political campaign intervention intended to restrict free expression on political matters by leaders of such an organization from speaking for themselves, as individuals.

Answer: In general, no. Nonetheless, leaders of 501(C)(3) organizations cannot make comments in favor or opposition to political candidates in official organizational publications or at official functions of the organization.

In order to avoid the possibility of attribution of comments made outside of organization functions and publications, organizations leaders who publicly comment in their individual capacity should clearly indicate that their comments are personal and not intended to represent the views of the College.

Because leaders may be perceived to carry the imprimatur of the organization, special care should be taken to make clear that personal views expressed (outside of official organizational communications or events) are not intended to express the views of the organization. Care should be taken to indicate that titles and affiliations are provided for identification purposes only.

6. May 501(c)(3) organizations take positions on public policy?

Answer: Yes; however, 501(c)(3) organizations must avoid issue advocacy that functions (or can reasonably be perceived as functioning) as political campaign intervention. The facts and circumstances will determine whether the issue advocacy constitutes political campaign intervention. Factors include, among others, whether the issue addressed in the communication has been raised as an issue distinguishing candidates for a given office, whether the statement makes reference to voting or an

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election, whether the statement is delivered close in time to an election, whether the communication is part of an ongoing series of communications by the organization on the same issue that are made independent of the timing of an election, and whether the timing of the communication is related to a non-electoral event such as a scheduled vote on specific legislation by an officeholder who also is a candidate for public office.

Should a College leader have questions in this regard, please consult with the General Counsel.

7. May College Trustees, officers and key employees make contributions of cash, property, or services to a candidate for a political office or to a political campaign committee or to other entities or organizations soliciting or accepting contributions to support the candidacy of a person running for political office?

Answer: Yes. There are no restrictions whatsoever imposed on a Trustee, officer or key employee on making contributions to support a candidate for political office merely by reason of such leader's affiliation with or service to the College. The right to make such contributions of a College leader's personal cash, property or services is in no way diminished or restricted.

It is not acceptable or permissible, however, for any College leader to contribute or pledge to contribute directly or indirectly (for example, with an expectation of being reimbursed by the College) any College funds or property or the use of College facilities or the services of a College employee during his or her scheduled work time. Likewise and while identification of a College held position for identification purposes only is acceptable, care should and must be taken in making any such personal political campaign contributions to avoid giving any attribution or credit to the College whether such attribution or credit is stated or by inference.

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Questions Related to Use of Facilities

1. Are 501(c)(3) organizations permitted to conduct certain voter education activities (including the presentation of public forums and the publication of voter education guides) if carried out in a strictly non-partisan manner?

Answer: Yes.

2. May a 501(c)(3) organization invite political candidates to speak at events without jeopardizing its tax-exempt status?

Answer: Yes, this is permitted as long as all candidates seeking the same office are given an equivalent opportunity, the organization does not indicate support or opposition to the candidate and makes clear that the views expressed are not those of the organization (this should be stated explicitly when the candidate is introduced and in communications concerning the candidate's appearance); and, importantly, no political fundraising occurs. Whether candidates are given equal opportunity to participate includes consideration of the nature of the event to which each candidate is invited, in addition to the manner of presentation.

3. Are 501(c)(3) organizations permitted to invite candidates for the same office to speak at a public forum?

Answer: Yes. A public forum involving several candidates for public office may qualify as an exempt educational activity. However, the forum may not be operated to show a bias for or against any candidate and every candidate for the same public office is given equal opportunity to speak.

4. May a candidate appear or speak at organization events in a non-candidate capacity?

Answer: Yes, a candidate who currently holds, or formerly held, public office may attend an event, be publicly recognized, or invited to speak as long as the individual is chosen for non-campaign related reasons, the person speaks only in a non-candidate capacity, no mention of a political campaign or election is made (including in communications announcing the event), no campaigning occurs, a non-partisan atmosphere is maintained at the event, and the organization clearly indicates the capacity in which the person is appearing.