

Political Campaign Participation and Intervention

POLICY STATEMENT

The University as an organization may not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office. The prohibition applies to all campaigns, including campaigns at the federal, state and local level. The penalties for violation of this law could include loss of the University's exempt status, as well as the IRS imposing excise taxes on the organization and its managers as a result of political expenditures.

Numerous IRS pronouncements have been issued in recent years with respect to participation and intervention by nonprofits in political campaigns (detailed IRS guidance can be found [here](#)). The University also has developed FAQs to address questions the campus community may have in this area and to reflect the University's approach to avoiding improper participation or intervention in political campaigns, which are available [here](#).

The following is a summary of the major principles of which to be mindful:

- Political contribution payments can never be made with University funds (or by reimbursing an individual with University funds for a payment of this type)
- No cash contributions to federal, state or local candidates may be made with University Funds of any type, including payments from discretionary accounts or through the use of the University's Procurement Card, Meeting Card, or Travel Card.
- Hosting of luncheons, providing University services or using University supplies on behalf of any candidate is prohibited
- No political activities of any kind should occur under University auspices, unless they are non-partisan, meet University guidelines and have had the prior review and approval of the University's General Counsel, Office of Public Affairs, University Communications, and the Tax Department. See also the University's protocols for hosting political candidates or elected officials [here](#).

Please contact Rick Klee in the University's Tax Department (rklee@nd.edu or 631-3288) with any questions.