

Guide for Ensuring Compliance with Lehigh’s Tax Exempt Status during Political Campaigns

Lehigh University, as an institution of higher education, is committed to freedom of inquiry, the open exchange of ideas, and the pursuit of knowledge. While the University’s mission and aims are not political, involvement in the examination and rational debate of issues of public policy furthers the University’s educational mission and serves the public interest by encouraging University community members’ civic engagement. Furthermore, while members of the University community have a right, and in fact an obligation as responsible citizens, to become informed participants in our nation’s democratic processes, it is important to know and adhere to legal requirements arising from the University’s tax exempt status.

As a non-profit institution of higher education that is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, the University is prohibited from “*participat[ing] in, or interven[ing] in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.*” This Guide is provided to assist and inform all members of the Lehigh University community so that they can engage in the rational debate of issues of public policy, and participate in political activities if they desire, without violating the University’s tax exempt status.

Resources:

1. University Policies: The following University policies apply to political campaign-related activities:

- a) The *Policy on Political Activity*, which includes policies on:
 - (1) *Political Activity and the Use of the University’s Name*;
 - (2) *Lehigh Political Clubs, Organizations, and Committees, etc*; and
 - (3) *Use of University Facilities for Political Meetings*;
- b) The *Policy on Political Speakers*;
- c) The *Policy on Guest Speakers*;
- d) The *Policy on Sales and Fund-Raising*; and
- e) The *Policy on Freedom of Thought, Inquiry and Expression, and Dissent by Students*.

These policies are attached hereto as Appendix A. They are also available in Sections 7 and 8 of the [Lehigh Student Handbook](#).

2. Other Resources: The most useful and comprehensive summary of the “do’s” and “don’ts” concerning political campaign-related activities at colleges and universities is the American Counsel on Education (ACE) publication “[Political Campaign-Related Activities of and at Colleges and Universities](#).” This will be referred to herein as the “**ACE Summary**.” The ACE Summary is based on judicial and IRS rulings under Section 501(c) (3) of the Internal Revenue Code, IRS guidance, the Federal Elections Campaign Act of 1971, and Federal Election Commission regulations.

An additional resource on this topic is the Internal Revenue Service publication entitled “[Election Year Activities and the Prohibition on Political Campaign Intervention for Section 501 \(c\) \(3\) Organizations](#).”

Important Cautionary Notes:

The opportunities for Lehigh community members to engage in political activities, on campus and off campus, are numerous. These cautionary notes highlight but a few of these opportunities, providing guidelines for how Lehigh community members can participate in political activities in accordance with University policies and legal requirements relating to the University's tax-exempt status.

On-Campus Activities, Speakers, and Programs

1. Confirm that events claimed to be student-supported are in fact student-supported:

Political campaign activities, speakers, or programs that claim to be student-initiated, student-run, or student-supported should be confirmed with the student organization. For example, if a candidate's campaign representative calls to schedule a campaign event and states the event is being organized by the Lehigh College Republicans or College Democrats, or any other Lehigh student group, this should be confirmed with the leader(s) of the named Lehigh student organization or group and those student leaders should take responsibility for, and be extensively involved in the event. See items Y14, N3, N9, N11, and N14 of ACE Summary.

2. No political fundraising:

No political fundraising may occur at a campus event. This is prohibited by both the University's Section 501 (c)(3) tax exempt status and the University *Policy on Sales and Fund-Raising*. Fundraising should not occur even on an indirect basis, such as by charging an admission fee to a campus event, using University resources to solicit donations, or providing University mail or e-mail address lists. See items N7, N9, N10, N11, N12, N13, and N14 of ACE Summary.

3. Events and programs planned on Lehigh's campus must follow all campus guidelines and timelines:

Student groups and other campus organizations planning activities, programs or events related to political campaigns need to follow all campus guidelines and timelines. Due to the volume of activity that takes place on Lehigh's campus, in order to achieve fairness and consistency, exceptions are not able to be made for political campaign programs or events. Advance notice of a minimum of five business days is necessary for all on-campus programs. The University reserves the right to postpone or cancel an event if guidelines and timelines are not met.

4. Candidates on Campus:

Candidate Invited to Campus in Candidate Capacity. If a guest speaker is a candidate for public office and has been invited to campus in that capacity, the University must offer to each of the other candidates running for the same office an equal opportunity to visit campus for a comparable event. Upon being notified of the event, the Director of Student Activities can assist student groups in ensuring equal opportunities are offered to all candidates. See items Y7, Y8, and N14 of ACE Summary.

Candidate Invited to Campus in Non-candidate Capacity. If a guest speaker is a candidate for public office but has been invited to campus in a different capacity (e.g., as the current or past holder of public office, as an expert in a non-political field of academic or public interest, or as a distinguished public servant), neither the candidate, the University group that invited the candidate, nor any advertisements publicizing the candidate's visit should mention the individual's candidacy or the upcoming election. The subject of the individual's speaking

engagement must be related solely to matters other than his/her candidacy for public office. See item Y9 of ACE Summary.

Do not permit political campaign representatives to require “registration” as a condition of attendance. Attendees at political campaign activities, speakers, or programs should not be required to register, sign-in, or provide contact information (e-mail, phone #, etc.) as a condition of attending. An exception may be if the event is limited to Lehigh students, faculty, or staff, in which case attendees may be asked to show a Lehigh I.D. card. In the absence of such a limitation, political events are open to all without any requirement of registration. Political campaign representatives are guests on Lehigh’s campus and they should not be permitted to overstep or abuse that status by imposing “registration” requirements or claiming they simply want an “attendance sheet.”

Use of University Facilities and Resources for Political Activity

In general, use of University facilities and resources for political activity is prohibited. This includes, but is not limited to, use of the University funds, mailing lists, letterhead, seals, web pages, computers and other machines, offices, and the University’s phone, email, mail, or fax system. See items N7 - N14 of ACE Summary.

However, University facilities and resources may be made available for political activities if they are:

- Available to candidates in the same election on an equal basis;
- Available for political activities on the same terms as those available to other non-University groups; and
- Available for political activities at the same rates as are available to other non-University groups.

See items Y13, Y14, and Y16 of ACE Summary.

Voter Registration and Get-Out-the-Vote Activities

Participating in or organizing voter registration drives or “get-out-the-vote” activities on campus or as a campus organization is a way for Lehigh community members to engage in the political process. However, these activities must be conducted in a non-partisan manner, neither encouraging nor opposing the election of a candidate or party. For example, a Lehigh student group holding a telephone bank to stress the importance of voting in an upcoming election should not limit this message only to potential voters who agree with the student group’s position. See items Y1, Y5, N1, and N6 of ACE Summary.

Checklist: What to do when a political campaign activity is proposed on campus:

1. Consult and comply with all University policies (See Appendix A):
 - a) The *Policy on Political Activity*, which includes policies on:
 - (1) *Political Activity and the Use of the University's Name*;
 - (2) *Lehigh Political Clubs, Organizations, and Committees, etc*; and
 - (3) *Use of University Facilities for Political Meetings*;
 - b) The *Policy on Political Speakers*;
 - c) The *Policy on Guest Speakers*;
 - d) The *Policy on Sales and Fund-Raising*.
 - e) The *Policy on Freedom of Thought, Inquiry and Expression, and Dissent by Students*.

2. Students or student organizations should consult and obtain necessary approvals from Student Affairs.
 - a) Contact: Matthew Kitchie, Director of Student Activities (mak608@lehigh.edu, or ext. 8-6670)

All others, please proceed to #3 below.

3. Consult the General Counsel's Office to obtain legal advice:
 - a) Contacts: Frank Roth, General Counsel (far4@lehigh.edu, or ext. 8-3572); Heather Hosfeld, Deputy General Counsel (heh204@lehigh.edu, or ext. 8-3572); William Dewalt, Assistant General Counsel (wrd311@lehigh.edu, or ext.8-3572).
 - b) Obtain advice on compliance with University policies, Section 501(c)(3) federal tax exempt entity regulations, and other applicable legal requirements.
 - c) Obtain advice and assistance in drafting or review of any necessary contracts.

4. Consult and obtain necessary approvals from the University Police Department:
 - a) Contact: Ed Shupp, University Police Chief (eks0@lehigh.edu, or ext. 8-4200)
 - b) Prepare all necessary security arrangements at least seven (7) days prior to the event.
 - c) Identify who will pay for security. Lehigh University funds, including funds in a student organization account, may not be used to pay for security. See items N9 and N11 of ACE Summary.

5. If a student organization is involved in proposing, organizing, or hosting the event, consult with the Faculty or Staff advisor for the student organization.

6. Obtain the necessary approvals to use University facilities
 - a) University Center: Carol Hill (cah5@lehigh.edu, or ext. 8-4160)
 - b) Athletics facilities: Allen Biddinger (afb2@lehigh.edu, or ext. 8-3397)
 - c) All other facilities: Mary Kay Baker, Director, Conference & Special Housing Services (mkb1@lehigh.edu, or ext. 8-5306)

7. Ensure that NO campaign fund-raising is permitted or occurs on University property or through the use of, or with the support, even partial, of University resources.
8. If a candidate or speaker has been invited to speak on campus, document in writing with the campus organization and the candidate, speaker, or his/her representative(s) each of the conditions imposed by the University and the understandings reached. A format that can be used as a possible starting point for drafting this documentation is the sample letter attached as Appendix B.

APPENDIX A:

University Policies Related to Political Campaign Activities

Policy on Political Activity. The University, as an educational institution, is concerned with the pursuit of truth, the development of the intellect and the acquisition of knowledge. Its aims are not political. Political activity on college campuses is wholesome and worthwhile educationally if truth is sought, the intellect is developed, and knowledge is acquired. Hence, the University's greatest contribution to political activity lies in its ability to stimulate rational debate on the confusing and perplexing issues that face our nation today.

Based upon these principles, the following guidelines delineate political activity for the Lehigh community, pointing out which activities are germane to the University and which are not.

Political Activity and the Use of the University's Name. While all members of the University community have a right, in fact, an obligation as responsible citizens, to engage in political activity, such efforts should not be done in the name of Lehigh. Applicable federal law makes it abundantly clear that the University may not "participate in, or intervene in"... political campaigns; further, "no substantial part" of the activities of the university may be directed toward influencing legislation. (See Section 501(c) (3) of the Internal Revenue Code of 1986.) Hence, both individuals and groups affiliated with Lehigh engaged in political activity are duty-bound to make it clear that they do not speak in behalf of Lehigh.

Lehigh Political Clubs, Organizations, Committees, etc. The University permits students and faculty to organize voluntary political clubs. These clubs are self-supporting and are permitted to exist insofar as they engage in lawful activities. Indeed, as these organizations provide the opportunity for rational debate of issues on the campus, they are encouraged to flourish. Funds for political clubs are not granted by the University and must, therefore, be generated by their respective members. Lehigh political organizations are not permitted to use the name of the University when soliciting funds. Senate recognized political organizations must follow all Senate Allocations guidelines and the "Student Activities Fundraising Guidelines" when raising or spending funds. Further, they are obligated to point out to donors that contributions are going to a political club and, therefore, are not tax exempt. As with all organizations, Lehigh political clubs must pay for mimeographing, meeting notices, etc. Student political groups that are *not* recognized by Student Senate must also work with the Student Activities office and will need the sponsorship of a recognized club in order to reserve space or host events or other activities on campus.

Use of University Facilities for Political Meetings. Lehigh political clubs may use University facilities and should apply for lecture rooms and meeting rooms in the normal way; through the UC main desk (Ext. 84160) for the University Center and Registrar's Office, (Ext. 83200) for lecture rooms in the academic buildings. No rooms in the University will be set aside for political clubs or organizations for their exclusive use on a long-term basis. Groups not affiliated with the University should apply to the Director of Community Relations, (Ext. 83885) for rooms and will be charged for the use of facilities. Non-Lehigh groups will be accommodated only when there is no request for these facilities by Lehigh organizations. In all cases (both Lehigh and non- Lehigh groups) the policy of assigning space will be evenhanded.

Political Speakers. The University encourages students and faculty alike to have the opportunity of hearing speakers of national renown of various ideologies. This evenhanded policy of exposing all major political points of view will be continued. (See Guest Speakers.)

Guest Speakers. The University affirms open inquiry and free discussion as necessary provisions for students' freedom to learn. Recognized student organizations are therefore free within the bounds of the law, good order, and the University's procedural requirements to invite and hear speakers of their own choosing.

With this freedom goes the responsibility to prepare adequately for the event so that it is conducted in a manner appropriate to the academic community. Thus, there should be opportunity for questions and statements at opposing views and a recognition that any speaker who is a guest of the University is entitled to a courteous hearing, regardless of his or her position. The sponsors have the responsibility to maintain good order; when good order cannot reasonably be assured an event may be postponed or canceled.

Finally, it shall be made clear to the academic and larger community that sponsorship of guest speakers does not necessarily imply approval or endorsement of the views expressed, either by the sponsoring group or by the University.

The procedures are simple: (1) notify the Dean of Students Office (UC); (2) make a room reservation in the usual manner with the main desk (see Services for Students University Center); (3) release off-campus publicity through the Office of Media Relations, 436 Brodhead Avenue.

Under normal circumstances, the University expects that speakers invited by student organizations are being brought for the academic community, which is defined to include students and faculty of neighboring colleges. The opening of meetings to the general public involves considerations beyond academic freedom and therefore requires approval through the President's office. Application for such approval should be made through the Dean of Students Office. (See related information in section on Guidelines for Cultural and Social Events.)

Sales and Fund-Raising.

1. Campus-wide or fund-raising projects must be registered and approved by the Dean of Students Office. This can be done by any recognized student club or organization at the U.C. Reservation Desk and by gaining approval from the Office of Student Activities. All forms must be filled out at least three days prior to the requested start date. Prior approval will be needed on all T-shirt sales. The Dean of Students office reserves the right to cancel any sales or fund-raiser if the procedures are not followed.
2. The University Center and Lamberton Hall are the locations for all sales. Spaces may be reserved at the Reservation Desk, first floor.
3. Door-to-door solicitation for profit in residence facilities is prohibited. Approval for charitable fund-raising must be given by the Assistant Dean of Students for Residence Life.
4. All fund-raising efforts must provide either a service or a product to the donor. All funds exceeding expenses must be given to the designated charity.

5. Advertising of any alcoholic beverages is prohibited and alcoholic beverages may not be offered as awards or prizes for contests.

6. All student vendors selling approved items on an independent basis must understand that they are selling at their own risk with no recourse from the University. A fee per table space will also be collected.

7. All outside vendors soliciting goods in the University Center and Lamberton Hall must submit a Certificate of Insurance. This certificate must name the University as an additional insured, show evidence of Comprehensive General Liability coverage of at least \$1,000,000 per occurrence. Both Premises and Products Liability coverage must be included and the certificate must contain at least a 30-day cancellation notice to the University. A service fee tied to percentage of sales plus a per table space fee will be collected.

Policy on Freedom of Thought, Inquiry and Expression, and Dissent by Students. Free inquiry and free speech and expression, including the right to open dissent, are indispensable in achieving the goals of an academic community. Lehigh University students and student organizations are free to discuss all topics and questions of interest to them and to express opinions publicly and privately. Students and student organizations have the freedom to hold a demonstration (including a rally, gathering, protest, parade or procession) on campus as an expression of support or dissent. The right to protest is integral to the freedom of dissent and to a community grounded on freedom of thought, inquiry and expression. Protest actions may not, however, materially infringe upon the protected rights of others. [Faculty freedom of inquiry, thought, expression, research, publication, and peaceable assembly is protected in the Policy on Academic Freedom, Section 2.1.1 of the Rules & Procedures of the Faculty.]

1. Students who are exercising their right to free speech and expression must abide by University policies, as stated in the University Code of Conduct, and rules, policies, and procedures in the Student Handbook. [Students sponsoring a demonstration may wish to notify campus police and consult with faculty and the Dean of Students Office regarding interpretation of this policy.]
2. Students' rights of free speech and expression do not include unlawful activity or activity that:
 - a. endangers or imminently threatens to endanger the safety of any member of the University community or the safety of other persons, or the damage or destruction of University property; or
 - b. materially disrupts or obstructs the functions of the University or imminently threatens such disruption or obstruction. (This includes not only the University's functions related to its educational and research missions, but also University events and administrative, service, and ancillary functions related to the University's missions, including but not limited to on-campus recruitment and the operation of dining, residential, recreational and health facilities); or
 - c. denies the rights of other members of the University community.
3. The use of a University forum by students or student organizations shall not imply acceptance or endorsement by the University of the views expressed.
4. Lehigh University is a private institution and the University's property is private property. Persons or groups who are not part of the University community have no right or privilege to demonstrate, protest, post or solicit on University property unless invited or sponsored by the University or by a University-recognized student organization or group, or by a Lehigh faculty or staff member for a legitimate educational purpose. If invitation or sponsorship is extended,

it is subject to the compliance of such person or group with all University rules, policies, and procedures, and applicable legal requirements. Failure of a person or group on University property to adhere to an official request to leave University property may result in arrest or removal for trespassing.

Illustrative examples include:

A form of peaceful protest, for example, picketing outside a University building, would normally be considered an orderly demonstration as long as free passage was maintained through areas where members of the University community have a right to be. A demonstration within a University building would be considered orderly as long as there is free passage and there is not excessive noise. In the case of a planned event including speakers, a meeting, or a forum, a demonstration which interferes with the right of the audience to hear and be heard would be considered neither orderly nor peaceful.

This policy has been approved by the Faculty and as a policy that is integral to the education of students, any amendment, addendum, or repeal shall require advance consultation with, and approval of the Faculty.

APPENDIX B

**SAMPLE LETTER FORMAT TO CONFIRM COMPLIANCE WITH
UNIVERSITY POLICIES**

**- Please consult the Office of the General Counsel prior to using this Sample
Letter Format -**

Dear _____:

This is to follow up regarding the _____ [*insert name of student organization – e.g., College Democrats or College Republicans*] student organization’s hosting _____ [*insert name of speaker*] on _____ [*insert date of event*] to speak on behalf of the _____ [*insert name of candidate / political campaign – e.g., “Jones for Senator”*] campaign.

As a student political organization leader, you should already be familiar with the University policies pertaining to political activity on campus. These include:

1. The *Policy on Political Activity*, which includes policies on:
 - a. *Political Activity and the Use of the University’s Name*;
 - b. *Lehigh Political Clubs, Organizations, and Committees, etc.*; and
 - c. *Use of University Facilities for Political Meetings*;
2. The *Policy on Political Speakers*;
3. The *Policy on Guest Speakers*;
4. The *Policy on Sales and Fund-Raising*; and
5. The *Policy on Freedom of Thought Inquiry and Expression, and Dissent by Students*.

As you also know, as a student organization leader, you are responsible for ensuring that both your organization, the _____ [*insert name of student organization – e.g., College Democrats, or College Republicans*], and your guest speaker comply with each of these policies. Although you have access to these policies online and in the Student Handbook, I am also attaching copies of these policies for your reference. In order to ensure that your guest, _____ [*insert name of speaker*], is also aware of these important University policies, I ask that you provide the 2nd enclosed copy of this letter and these policies to the representative of the _____ [*insert name of candidate / political campaign – e.g., “Jones for Senator”*] campaign who has been your contact in extending your group’s invitation to _____ [*insert name of speaker*] to speak. This is very important as we always want to inform each guest speaker who visits our campus about the University policies and expectations that apply to his or her visit.

To assist you further, I will highlight here some important rules and prohibitions of which you should be aware and which you should emphasize to _____ [insert name of speaker] and the _____ [insert name of candidate / political campaign - e.g., “Jones for Senator”] campaign representatives:

- A. The University is a federal tax exempt organization under Section 501(c)(3) of the Internal Revenue Code. As such an organization, the University is prohibited from “participating in, or intervening in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.”
- B. As provided in Policy 1.a. above (*Political Activity and the Use of the University’s Name*) and Policy 3 above (*Policy on Guest Speakers*), you must make it clear that your event is not organized or sponsored on behalf of Lehigh University and that neither your student organization nor _____ [insert name of speaker] or the _____ [insert name of candidate / political campaign - e.g., “Jones for Senator”] campaign is endorsed by or speaks on behalf of the University.
- C. No political fundraising may occur at your event. (This is required by the University’s 501 (c)(3) tax exempt status and the application of Policy 4 above (*Policy on Sales and Fund-Raising*) to that tax exempt status.) Fundraising should not occur even on an indirect basis, such as by charging an admission fee to the event.
- D. Your organization may not use any University-provided funds for this event. Therefore, if there are any charges incident to your event, _____ [insert name of speaker] or the _____ [insert name of candidate / political campaign - e.g., “Jones for Senator”] campaign’s representatives should pay those charges.
- E. As stated in Policy 3 above (*Policy on Guest Speakers*), with the freedom granted to students to learn from guest speakers also comes the responsibility to prepare adequately for a guest speaker event so that it is conducted in a manner appropriate to the academic community. Thus, your organization has the responsibility to maintain good order. If good order cannot reasonably be assured, your event may be postponed or canceled.

As an additional resource to help educate you about the importance of the University refraining from engaging in political campaigning, I am also enclosing a copy of an Internal Revenue Service publication entitled “*Election Year Activities and the Prohibition on Political Campaign Intervention for Section 501 (c) (3) Organizations.*” Although I am sure that the representatives of the _____ [insert name of candidate / political campaign - e.g., “Jones for Senator”] campaign are aware of these important restrictions on the University, I ask

that you also provide them with the 2nd enclosed copy of this publication to ensure their familiarity with them.

I appreciate your commitment as a student leader at Lehigh and all of your efforts to educate your fellow students about the importance of civic involvement and the need for understanding the issues that are under debate during an election.

Please do not hesitate to contact me if you have any questions about University policies or issues that might arise in the preparation for your event.

Thank you.

Sincerely,

cc: _____

APPENDIX C:

Quick Checklist

This quick checklist is for use in the event that a political campaign event occurs on campus with very little or no advance notice.

- ___ Is there a recognized University organization, group, or department sponsoring the event or the speaker?
- ___ Has the necessary approval been obtained to use the University facility where the event will be held?
- ___ Is there adequate security?
- ___ Has the speaker or political campaign been notified that no fundraising may occur?
- ___ Will it be clear that there is no University endorsement, express or implied, for the candidate?