



**THE GEORGE
WASHINGTON
UNIVERSITY**
WASHINGTON, DC

Responsible University Official: Tax
Manager
Responsible Office: Tax Department
Last Revised Date: June 18, 2008

POLITICAL ACTIVITY

Policy Statement

It is the policy of the university to comply with Internal Revenue Service (IRS) regulations that prohibit the use of university resources in connection with political campaign activities in support of or in opposition to candidates.

Reason for Policy

To comply with IRS regulations which prohibit participation in political activities and to protect the university from imposition of excise tax, penalties, or revocation of tax exempt status.

Who is Governed by this Policy

Faculty and staff

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Policy

The Internal Revenue Code prohibits the university from participating or intervening directly or indirectly in any political campaign activity or supporting any such activity. To maintain adherence to this prohibition, the following guidelines govern the university's faculty and staff ("employee" or "employees") in their relation to political campaign activities:

- A. The name, marks, and seal of the university or any of its schools or other units may not be used on letters or other written materials, (including through the use of social media) intended for support for a political campaign on behalf of or against any candidate for public office, political party, or political action committee, including the solicitation of funds for such purpose or activities. This includes a prohibition on use of university letterhead, envelopes, email accounts, telephone lines, and voicemail systems for communication.
- B. University employees may not state orally or in writing that they are speaking for or on behalf of the university when expressing support for or opposition to a candidate for public office, and should state explicitly that they are speaking as individuals, not on behalf of the university, when the failure to do so might be construed as an expression of support or opposition by the university. This prohibition includes oral or written statements made using social media. University titles should be used for identification only.
- C. No university office and no employee's office may be used as a return mailing address for the solicitation of funds for political campaigns on behalf of or against any candidate for public office or the solicitation of an endorsement of any candidate for public office, political party, or political action committee.
- D. University funds, duplication machines, computers, telephones, fax machines, or other equipment or supplies may not be used on behalf of or against any candidate for public office, political party, or political action committee.
- E. University facilities (office space, meeting rooms, lecture halls, etc.) in general may not be used on behalf of or against any candidate for public office, political party, or political action committee. If a university facility is regularly made available to non-university groups, however, such facilities may be made available for political campaign activities if:
 - 1. The facility is provided on the same terms and conditions governing the use for purposes other than political campaign activities, and
 - 2. The facility is made available on an equal basis to other candidates.
- F. University web pages and social media accounts may not be used on behalf of or against any candidate for public office, political party, or political action committee.

- G. No employee of the university may perform tasks in any way related to a political campaign for public office, a political party, or political action committee in their capacity as a university employee, nor should any employee be coerced to engage in any type of political activities, including monetary contributions.

Nothing in this policy prohibits university employees from participating in political activity in their individual capacity separate from their relationship to the university. In addition to the restrictions set forth above, any such political activity should be performed:

- A. Outside of normal work hours, or
- B. During a leave of absence without pay taken with the university's approval, or
- C. During a sabbatical leave, or
- D. Within ordinary work hours, if the time is charged to vacation time to which the person is then entitled.

Related Information

[Internal Revenue Code, 26 USCA Section 501\(c\)\(3\)](#)

Contacts

| Contact | Telephone | Email |
|----------------|--------------|--|
| Tax Department | 571-553-8309 | tax@gwu.edu |

Document History

- **Last Reviewed Date:** March 29, 2018
- **Last Revised Date:** June 18, 2008
- **Policy Origination Date:** Not Available

Who Approved This Policy

Louis H. Katz, Executive Vice President and Treasurer

Beth Nolan, Senior Vice President and General Counsel

This policy, as well as all [university policies](#), are located on the [Office of Compliance's](#) home page.