



EMORY

Office of the General Counsel

*Representing Emory University
and Emory Healthcare*

Kent B. Alexander
Sr. V.P. & General Counsel

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OGC ADVISORY*

TOPIC: Contributions to Political Campaigns

During the election season, questions often arise regarding the procedures to be followed by members of the Emory community who wish to contribute to political campaigns and not run afoul of laws prohibiting tax-exempt organizations from making such contributions. This General Counsel Advisory provides a brief explanation of the relevant tax laws as well as guidelines for individuals who decide to donate to political campaigns.

Emory University is a tax-exempt organization as defined by Section 501(c)(3) of the Internal Revenue Service Code. To maintain its tax-exempt status and avoid other penalties, Emory must comply with the rules established by the Internal Revenue Service. Under one such rule, Emory is strictly prohibited from contributing to political candidates or political parties.

The prohibition on political activity, however, does not extend to the activities of individuals in their private capacity, and Emory encourages all members of the community to exercise their rights as citizens and to participate in the electoral process if they chose to do so.

To avoid any possibility that a contribution made by an individual could be misconstrued as a donation from Emory, please adhere to the following guidelines:

- Institutional fundraising is prohibited under all circumstances
- In making political contributions, no member of the Emory community may use the institution's financial resources, facilities or personnel.
Examples of prohibited activities include:
 - using institutional letterhead or stationary to transmit political contributions;
 - using an institutional address as a return mailing address or for the solicitation of funds;
 - using institutional funds to reimburse individuals for political donations;
 - using working hours or support staff resources to solicit or make contributions.

* The Office of the General Counsel Advisories are general statements intended to alert the Emory Community or specific portions thereof about significant legal issues and to provide helpful guidelines for complying with legal standards in effect as of the issuance date of each advisory.

- No member of the Emory community may implicitly or explicitly require any Emory employee or student to make a political contribution
- No member of the Emory community may speak or act in his or her official capacity in connection with a political campaign.
- Members of the Emory community may be identified as such in political correspondence, whether as individuals or groups, as long as they clarify that they are acting in their individual capacities, that they are not acting on behalf of Emory, and that their association with Emory is given for identification purposes only. Such clarification must be as conspicuous as the identification with Emory is. This issue also arises with solicitations, which routinely include requests for employer information. The transmittal letter with any donation, particularly if checks from a group are sent together, should contain clarifying language similar to the following (the language can be modified for an individual contribution):

“Please accept the enclosed contribution from [insert names; titles optional]. Although we are members of the Emory community, we are not acting on behalf of the institution. Instead, we are acting in our own individual capacities, and our association with Emory is given only for identification purposes.”

Complying with this advisory will protect individuals’ rights to participate in the electoral process while preserving Emory’s tax-exempt status. We appreciate your cooperation. For further information about this advisory, please contact Melinda Simon in the General Counsel’s office at (404) 727-6011.