



Political Activity on Campus: Navigating Academic Freedom and IRS Rules

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Election season often brings heightened energy to college campuses. Students, faculty, and administrators alike engage in debates, forums, and activism. Yet for colleges and universities, this season also raises delicate compliance questions. How can institutions honor academic freedom while respecting IRS restrictions on political campaign activity?

The IRS Framework

The IRS draws a bright line when it comes to political campaign intervention. Tax-exempt colleges and universities cannot under any circumstances support or oppose candidates for public office. This prohibition applies to official statements, use of institutional resources, and activities that could be reasonably perceived as partisan. Violations risk penalties, loss of exemption, and reputational harm.

What Institutions *Cannot* Do

- **Endorse or oppose candidates:** Presidents, trustees, or deans cannot use their institutional titles to back a candidate.
- **Use institutional resources for campaigns:** Facilities, mailing lists, IT systems, and funds cannot be deployed to advance partisan activity.
- **Distribute biased voter guides:** Materials that favor one candidate or party cross the line.
- **Host campaign events without equal access:** Allowing one candidate to speak while denying others can be deemed partisan.

What Institutions *Can* Do

- **Encourage civic engagement:** Nonpartisan voter registration drives, get-out-the-vote campaigns, and educational programming are permissible.

- **Provide forums for debate:** Hosting candidate debates or panels is allowed if all qualified candidates are invited and treated fairly.
- **Offer neutral voter education:** Distributing guides that cover issues without favoring candidates is acceptable.
- **Protect academic freedom:** Faculty and students may express personal political views, provided they do so in their individual capacities, not as representatives of the institution.

The Student Dimension

Students enjoy broad First Amendment rights, and their political activity is generally protected. The key distinction is whether they act as individuals or use institutional resources. For example, a student group may endorse a candidate, but the university itself cannot. Similarly, student newspapers may publish editorials, but administrators must avoid any appearance of institutional endorsement. Any institutional resources that are used must be made available on a neutral basis to all recognized groups.

Practical Tips for Compliance

- **Train campus leaders:** Ensure administrators understand the limits of political activity in their official roles.
- **Clarify resource use:** Establish policies on facilities, email systems, and funding to prevent inadvertent campaign support.
- **Communicate boundaries:** Remind faculty and staff to distinguish personal views from institutional positions.
- **Document neutrality:** When hosting events, keep records showing equal access and fair treatment of all candidates.

Balancing Freedom and Compliance

The tension between academic freedom and IRS rules is real. Universities thrive on open debate and political discourse, yet they must avoid crossing into partisan activity. The challenge is not to silence voices but to structure engagement responsibly. By fostering civic participation while maintaining neutrality, institutions can honor both their educational mission and their legal obligations.

Related People



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