

UNITARIAN UNIVERSALIST SOCIETY OF GENEVA

POLICY REGARDING PRESERVATION OF TAX-EXEMPT STATUS

Approved by the Board of Directors on January 14, 2014

No group or individual acting on behalf of UUSG may take any action or allow any activity or use of Church property that would endanger UUSG's status as a tax-exempt organization.

IRS regulations on this subject are complex. Summaries and shorthand wisdom obtained from the Internet may not be reliable sources of information on a complex legal issue. If you have any question as to whether an activity is permitted by this policy, you should check with the Senior Minister and/or the Board of Directors in advance. The following general rules apply to activities by any person or group acting on behalf of UUSG, or any activity that involves the use of any UUSG assets.

Political Activity

UUSG does not endorse or support political parties, other political organizations, or candidates for public office, and no UUSG assets may be used to provide such support. No individual is authorized to represent that UUSG or any UUSG-sponsored group or committee supports any political party, organization, or candidate.

Certain election-related activities may be permitted, provided that they do not constitute advocacy for any political party, organization or candidate. However, because of the complexity of this issue, any activity that relates to elections or the political process, including but not limited to voter registration drives, preparation of candidate profiles, voter education forums, or inviting candidates for political office to speak at the church, must be approved in advance by the Board of Directors in order to ensure that the activity is conducted in compliance with applicable IRS regulations.

Lobbying Activity

Due to IRS regulations, UUSG must also strictly limit any activity intended to influence legislation (at a federal, state, or local level), commonly referred to as "lobbying" activity. Lobbying includes contacting, or urging the public to contact, any member or employee of a legislative body for the purpose of supporting or opposing legislation, or advocating the adoption or rejection of legislation. Individuals or groups acting on behalf of UUSG or who wish to use UUSG assets in support of any activity that could be considered "lobbying" must report their activity to the Board of Directors so that the Board can ensure that UUSG remains compliant with applicable regulations. In no event may more than 5% of UUSG's activities or expenditures be devoted to activities that could be characterized as "lobbying."

Activities Not Restricted

This policy does not restrict UUSG committees or groups from conducting educational meetings, preparing and distributing educational materials, or otherwise considering public policy issues in an educational manner that does not include lobbying or political activity as described above. This policy also does not restrict general issue advocacy (for example, encouraging the public to be concerned about climate change and take action to reduce carbon emissions) that does not involve lobbying or political activity as described above.

Nothing in this policy restricts any UUSG staff, members or volunteers from engaging in political activities or lobbying in their own names, so long as no UUSG assets are used and it is clear that they are acting on their own behalf rather than on behalf of UUSG.