Children's of Alabama Compliance Corner

Political Activity

We are heading into a major election season. 2020 will include the Presidential election, Federal Senate and House elections, and State and local elections. It is important to remember that there are guidelines at Children's concerning political activity. Since Children's is a tax-exempt organization we are not allowed to campaign or take a position on candidates or political parties. The IRS rules provide more details on this at https://www.irs.gov/pub/irs-drop/rr-07-41.pdf

What is Acceptable Political Activity by Children's and by Employees when they are on Campus?

- Encouraging employees to vote or register to vote
- Notifying employees of, and advocating for, important upcoming legislation affecting Children's mission (Alabama Medicaid policy or funding, for example)
- Communicating non-partisan (not relating to a single political party or candidate) information such as poll locations, hours polls will be open, or methods of voting

What is <u>Not</u> Acceptable Political Activity by Children's and by Employees when they are on Campus?

- Encouraging employees to vote for a particular party or candidate
- Campaigning or displaying candidate literature, buttons, t-shirts, or other party /candidate related literature
- Employees using hospital email address and equipment to send out partisan or candidate specific messages, invitations, or information.
- Fundraising for a particular party or candidate

For more information, see the Code of Conduct located on the Red Wagon. In addition, the Compliance Conflict of Interest webpage is located at https://www.childrensal.org/ConflictofInterest.

Remember, if in doubt, contact the Corporate Compliance Department Staff for guidance. 205-638-7134.