

AAUW of Michigan Policies  
July 17, 2021  
Amended February 19, 2022  
Amended July 16, 2022  
Amended October 22, 2022  
Amended October 27, 2023

## AAUW OF MICHIGAN (AAUWMI) POLICIES

AAUWMI Policy presents guidelines to the membership, to the affiliate officers and to the AAUW of Michigan (AAUWMI) board. Based on the experience of preceding boards, policies provide for many procedures too detailed for inclusion in the bylaws.

### **Definitions:**

**For purposes of these policies the following definitions will apply:**

AAUW: The National Association

AAUWMI: The Michigan State Affiliate of AAUW

AAUW Affiliate: An affiliate or branch of AAUW geographically located in Michigan

## The AAUWMI Board and the Affiliate President

### **Communication:**

- A. The AAUWMI President shall be responsible for communicating action taken by the AAUWMI Board through written board highlights to affiliate presidents or administrative officers who shall, in turn, report to their boards.
- B. The AAUW Affiliate President or Administrative Officer shall be responsible for receiving and distributing communications sent by the AAUWMI.

### **Annual Reports:**

- A. The AAUWMI will request affiliate annual reports to assist AAUWMI Board Members in developing an awareness of affiliate activities and to assist in strategic planning.
- B. AAUWMI's Annual Report and Annual Meeting Materials shall be posted on the website and sent to members in an e-news prior to the annual meeting.

### **Public Policy:**

- A. The AAUWMI Board of Directors is responsible for the overall supervision of the AAUWMI Public Policy Priorities.
- B. AAUWMI Public Policy Priorities will be developed by the AAUWMI Public Policy Committee in alignment with AAUW Public Policy Priorities and submitted to the AAUWMI Board for their

approval. Any suggestions for changes will be submitted to the AAUWMI Public Policy Director for consideration by the AAUWMI Public Policy Committee.

- C. The AAUWMI Public Policies define actions that AAUWMI and affiliates may take that are consistent with the AAUWMI Public Policy Priorities and the AAUW Public Policy Priorities. Affiliate presidents are responsible for the affiliate conforming to these policies.

**Affiliate Files:** The AAUW Affiliate President shall have available the following materials in permanent affiliate files: current AAUW Bylaws, AAUWMI Bylaws, AAUWMI Policies, Affiliate Bylaws and Policies and Procedures, Public Policy Priorities, the current edition of Robert's Rules of Order Newly Revised, and Archives Procedures. Each president is encouraged to review these documents annually with her/his affiliate board and conduct business accordingly.

#### **Checklist of Affiliate Materials to Forward to AAUWMI:**

- A. Annually, notify the AAUWMI State Services Manager of the names and contact information of all branch board members by July 1.
- B. Bylaws (as proposed and amended)
  - 1. Present proposed amendments to the AAUWMI Bylaws Director for review prior to adopting amendments.
  - 2. Forward affiliate bylaws, as amended to AAUWMI Bylaws Director within 90 days of amendment.
- C. Recommend to the AAUWMI President and/or Nominating Committee Chair Affiliate Members who are interested and qualified for state leadership roles.

## **The AAUWMI Board and the Affiliates**

**Communications:** AAUWMI Board Members shall have the following responsibilities:

- 1) To act as a liaison between AAUW and the affiliates,
- 2) To launch statewide projects,
- 3) To serve as AAUW representatives on state bodies,
- 4) To act as a clearinghouse for the exchange of ideas among affiliates, and
- 5) To meet with their branch counterparts

Vehicles used for communication may be electronic and may include electronic meetings, the President's Packet, bulk mailings and "AAUW of Michigan." Electronic copies of AAUWMI mailings shall be sent to appropriate AAUWMI Board members, and to AAUW counterparts and staff when deemed necessary. If hard copies are requested, members will be referred to their affiliate leadership.

**Affiliate Status of AAUWMI Board Members:** A member of the AAUWMI Board is chosen on the basis of her/his ability as an individual. S/he does not represent her/his affiliate on the AAUWMI Board of Directors, nor does membership on the AAUWMI Board of Directors give her/him authority in her/his affiliate. However, it is recommended that an AAUWMI Board Member or AAUWMI Committee Member be invited to attend affiliate board meetings.

**Nominations:** Affiliates are encouraged to submit nominations for AAUWMI Officers. Nominees must be qualified as provided for in the AAUWMI Bylaws Article XII, Section 1.b. An affiliate must receive written consent from the prospective nominee(s) before submitting the name(s) to the AAUWMI Nominating Committee for Elected Office.

**President's Packet:** This mailing will include materials needed by affiliate leaders. It will provide information and forms needed for such things as nominations, bylaw amendments and annual report forms. Often, it will contain materials to be passed on to other affiliate board members.

**Newsletter:** The AAUWMI newsletter shall be published at least two times a year and distributed to all AAUWMI Members, including AAUW National Members residing in Michigan.

A member may, at any time, remove her/his name from the mailing list (or electronic contact list) by written or electronic request sent to the State Services Manager or by clicking the "Unsubscribe" link at the bottom of all email communications from AAUWMI.

## Bylaws

**Replacement Bylaws:** In the event an affiliate cannot locate a copy of its bylaws, replacement sets of affiliate bylaws are available from the AAUWMI Bylaws Chair. Printing and mailing costs will be charged to the affiliate for hard copies.

## Membership

### Dues Payable:

National AAUW:	As determined by the AAUW Board of Directors
AAUWMI (effective March 2014)	\$12.00
Affiliate	As determined by the affiliate

Student Associates dues are:

Attending a C/U Member School:	Free
Attending a College or University that is not a C/U Member:	

National AAUW:	As determined by the AAUW Board of Directors
AAUWMI	\$2.00
Affiliate	As determined by the affiliate

National AAUW dues are determined by a 2/3 vote of the AAUW Board of Directors according to AAUW Bylaws Article IV. Membership & Dues, Section 4.a. AAUWMI dues are determined in accordance with

AAUWMI Bylaws Article IX, Section 2. AAUW Affiliates determine their own dues according to current Affiliate Bylaws.

**Transfer:** An AAUW Member or Student Associate who has paid her/his dues may transfer to any affiliate without paying additional AAUWMI or affiliate dues for that fiscal year.

**Paid Life Membership:** Any member may become a paid life member of AAUW upon payment of twenty times the annual dues. A life member continues to pay affiliate and AAUWMI dues on an annual basis. AAUWMI does not offer paid life membership.

## Categories of Membership

**Individual Member:** A graduate holding an associate or equivalent degree from a qualified educational institution is eligible for membership (see AAUW bylaws Article IV). Individual members who pay dues to AAUW and AAUWMI are entitled to full participation in all activities of AAUWMI. They may also be a member of a local AAUW Affiliate. An individual member may vote, hold elected or appointed office at all levels, subject to the qualifications of the position in AAUW or AAUWMI, and may attend the AAUWMI annual meeting.

**Honorary Life Membership:** Any member who has completed their 50<sup>th</sup> year of membership is eligible to become an Honorary Life Member of AAUW and of AAUWMI at which time s/he is no longer required to pay AAUW or AAUWMI dues. It is recommended that affiliates also make these individuals honorary life members of the affiliate. (AAUWMI Bylaws, Article IX, Section 2.c.). These members shall be appropriately acknowledged by the AAUWMI Membership Vice President upon notification from AAUW.

**AAUW Member:** An AAUW Member who does not belong to an affiliate or AAUWMI but maintains membership in the AAUW. The individual member cannot hold any AAUWMI Office. S/he can become a member of AAUWMI and/or AAUWMI and an affiliate upon payment of the appropriate dues.

**AAUWMI Member:** An AAUW Member may choose to pay AAUWMI dues to become an AAUWMI Member. This member is entitled to participate in AAUWMI meetings, hold office if qualified, and will receive all publications distributed to every member.

**Student Associate:** An undergraduate student enrolled in a qualified educational institution shall be eligible to become a student associate. In addition to benefits determined by the AAUW Board of Directors, student associates are entitled to attend affiliate and AAUWMI meetings and receive AAUWMI publications distributed to all AAUWMI Members. Student associates may not vote, hold office or serve as an interest group chair.

**College/University Member:** A college/university member is a qualified educational institution, including two-year or community colleges, which pays annual dues to the AAUW. Each college/university member may appoint two representatives who will be national AAUW members. These members are entitled to all AAUWMI privileges and pay no AAUWMI dues.

**Community Associate:** Some affiliates may wish to establish “community associates” or “friends of AAUW.” These individuals are not eligible for AAUW Membership but wish to participate in affiliate interest groups or affiliate community action or shared community concerns. These AAUW Associates pay affiliate dues but

there is no similar status on the AAUWMI or AAUW level. They may not serve as the affiliate's designated AAUW Contacts for Administration or Finance. At no time may "community associates" constitute more than 20% of affiliate membership or 20% of individual interest groups. If an associate becomes eligible for membership (by completion of the associate or baccalaureate degree), s/he must become an individual member.

## AAUWMI Biennial Convention

**Finance:** The AAUWMI is financially responsible for the AAUWMI Biennial Convention. The registration fees will be forwarded to the AAUWMI Finance Vice President. All bills for the AAUWMI Biennial Convention are to be sent to the AAUWMI Finance Vice President. The AAUWMI Finance Vice President will pay all meeting bills and maintain accurate financial records of the AAUWMI Biennial Convention.

**Registration Fees:** Registration fees to cover costs of the AAUWMI Biennial Convention shall be established by the AAUWM Board of Directors. All registration fees must be paid in advance. All members, including those in the host affiliate or affiliates, shall pay the same registration fee and meal charge.

A. **Late Registration Fees:** A late registration fee may be established by the AAUWMI Board of Directors.

B. **Cancellation:** No refunds will be made after the cancellation date established by the AAUWMI Board of Directors. This cancellation date shall be stated in registration materials sent to affiliates.

**AAUWMI-Sponsored Event Reimbursement:** Host affiliate or affiliates will be reimbursed for five (5) biennial convention registration fees. Invited presenters (non-AAUW Members) may be reimbursed.

**AAUWMI Committee Chair Reimbursement:** The AAUWMI Chair of the Nominations Committee shall have AAUWMI Biennial Convention registration fees reimbursed. It shall be the responsibility of the AAUWMI Secretary to voucher for the reimbursement.

### **AAUWMI Biennial Convention Committees:**

A. Appointed by the AAUWMI president:

1. Two timekeepers
2. Two editors of minutes and
3. Chairs of credentials, pages and tellers committees.

B. Appointed by the host affiliate president:

1. The convention chair and
2. The registrar.

C. The chairs determine the size of their committees upon receipt of instructions from the AAUWMI Secretary and/or AAUWMI Program Vice President.

**Delegates' Expenses:** Affiliates are encouraged to assist in an affiliate delegate's expenses at the discretion of the affiliate board.

## Travel Program

**AAUW:** Upon request, AAUW may provide staff or board leaders for planned AAUWMI Meetings or Groups of Affiliates. Requests are sent by the AAUWMI Program Vice President. Costs are shared as defined by AAUW Policies.

### **AAUWMI:**

- A. An affiliate may request an annual visit by the AAUWMI President or an AAUWMI Board Member. Arrangements for these visits should be made directly with the AAUWMI President or with the AAUWMI Board Member concerned. Board members will clear their visits with the AAUWMI President. The AAUWMI Visitor should have the opportunity to make a presentation and have adequate time for discussion with board and affiliate members.
- B. Affiliates are responsible only for overnight accommodations and meals for visiting AAUWMI Board Members. AAUWMI Visitors shall be reimbursed for travel by AAUWMI. AAUWMI Affiliates will not offer an AAUWMI Board Member or a contracted employee a speaker's fee or honorarium, but may make a donation to AAUWMI Greatest Needs Fund.

## AAUWMI Fiscal Matters

**Annual Financial Review:** The AAUWMI books shall be reviewed annually at the close of the fiscal year. The review may be conducted by a review committee of AAUW Members or by a professional.

**Credit Card Policy:** The use of the credit card shall be as follows:

- 1. The no-fee credit card will be issued in the name of AAUW of Michigan.
- 2. The AAUW of Michigan credit card will be used only for AAUW of Michigan expenses.
- 3. The State Services Manager and the AAUWMI Finance VP will be the only two cardholders. The Program VP and Secretary will have the card number to be used in securing reservations for official business.
- 4. Credit card bills are to be forwarded to the AAUWMI Finance Vice President for payment. They should be accompanied by original purchase receipts.
- 5. Credit card bills are to be paid in full each month, unless partial payment is authorized by the AAUWMI Board of Directors

**Reserve Fund:** AAUWMI shall maintain a reserve fund of a minimum of \$10,000 to be used only in an extreme emergency to be determined by the AAUWMI Board of Directors.

**Financing Group Meetings:** See AAUWMI Biennial Convention.

**Financial Contributions:** Any financial contribution offered for a specific AAUWMI program may be accepted by the AAUWMI President subject to the consent and approval of the AAUWMI Board of Directors. Contributions to outside organizations must comply with AAUW's Fundraising and Collaborations Policies (AAUW Board Policies 208 and 210, see appendix). They should be carefully considered and annually reviewed. The contribution of the affiliate and AAUWMI to the community is chiefly through leadership and service.

**Dues:** The AAUWMI Executive Committee shall analyze the financial conditions and current operations to determine the need for increasing dues paid by the members to the AAUWMI. If a dues increase is deemed necessary, the appropriate procedure or a bylaws change shall be followed. (See Membership above for dues schedule)

**AAUW, AAUWMI Biennial Convention and Hosted Event Expenses:**

**A. AAUW National or Regional (Interstate) Events:**

1. The AAUWMI Budget shall include costs of attending AAUW National or Regional events. The budgeted funds shall be distributed at the discretion of the AAUWMI Board subject to the following limitations. The AAUWMI President, or alternate if the AAUWMI President is unable to attend, shall be allowed the following expenses:
  - Registration,
  - Accommodations
  - Transportation,
  - All conference meals, and
  - A per diem as determined by the board
2. The remainder of the budgeted amount being divided among AAUWMI Board Members attending the event
3. The AAUWMI Budget will include an amount to cover expenses associated with an AAUWMI Reception at national or regional events.

**B. AAUWMI Hosted Event Expenses**

1. One of more area events may be held annually so that AAUWMI Board Members, Affiliate Leaders and Affiliate Members may come together for study and discussion of mutual concerns.
2. Registration fees, mileage, and program meals shall be paid for all members of the AAUWMI Board of Directors for those hosted events at which attendance is mandatory.

**Allowable Expenses for Meetings of the AAUWMI Board and Committees:**

- A. Accommodations – Board members will be provided a single room for necessary overnight accommodations for meetings of the board
- B. Travel – AAUWMI Board and Staff Members shall be reimbursed at the current IRS business rate per mile for all official AAUWMI business, including but not limited to, board meetings and committee meetings.
- C. Air Transportation will be reimbursed when the cost of air travel and ground transport is equal or less than that of mileage. Board members are reimbursed for the least expensive option.
- D. Committee Meetings – Committee meetings may be held by electronic means, with the option of using the AAUWMI electronic conferencing account.

- E. Coalition Meetings – Representatives to coalitions to which AAUW of Michigan belongs will receive up to \$20.00 reimbursement to cover incidental expenses for each in-person meeting attended.

## Attendance Policy

It is anticipated that all AAUWMI Board Members will attend all meetings. In the event that a member is unable to attend a meeting, it is the responsibility of the individual member to notify the chair as soon as possible.

In the event that a board member misses two consecutive meetings or is unable to fulfill her/his responsibilities, the AAUWMI Executive Committee shall review the matter. Reasonable unexpected emergencies will be taken into consideration. In the event the AAUWMI Executive Committee declares that a vacancy exists, the position shall then be filled as described in the bylaws and policies.

## Board Meeting Policies

These guidelines are suggestions only. An individual board member should be allowed to have the final decision based on her/his circumstances and whether or not they can make in-kind donations.

1. For 2-day face-to-face board meetings, board members will be provided a single occupancy hotel room.
2. A board meeting held in conjunction with another AAUWMI function will be considered a two-day meeting.
3. Members living more than 125 miles from the meeting site, and those with extenuating circumstances, may be provided overnight accommodations upon prior request or may be reimbursed.
4. Face-to-face meetings will begin no earlier than 9:00 am EST and finish no later than 5:00 pm EST to allow adequate driving time, unless approved by motion of the board.
5. In the event of unexpected bad weather that would make driving hazardous, the AAUWMI Board President may make the decision to convert to an electronic meeting or provide overnight accommodations for members wishing them, if available.
6. In order for a one-day meeting to be cost effective, both in terms of member's time and expenses, one-day meetings may be held by electronic means or in a location close to the majority of the board members' homes.
7. Meals will be provided if they occur during face-to-face meetings. Lunch and dinner meal costs may be reimbursed at the maximum of \$35 per day if they occur during travel time or when overnights are required for face-to-face meetings. Meals within an allowed amount will be reimbursed after a voucher and receipt are turned in.
8. The state services manager and government relations coordinator will not participate in board meetings. Board members, however, may request that they be in attendance if logistical support is needed. The



state services manager and government relations coordinator may also request to be on the agenda for board meetings.

## Voting Between AAUWMI Board Meetings

When a committee or board member needs AAUWMI Board action on a proposal between scheduled meetings of the AAUWMI Board, the Board Member, Committee Chair or a Designated Committee Member may submit a motion to the president requesting that the board or executive committee hold a special meeting to discuss the matter. The motion from committee does not require a second. A motion proposed by an individual board member for action between board meetings does require a second.

## Responsibilities and Duties of Elected AAUWMI Officers

The following are responsibilities and duties of elected AAUWMI Officers not specified in the bylaws (Article XII Section 2). In addition, each elected officer should consult with her/his job description for specific responsibilities and duties.

- A. President. As the executive officer, the president shall: preside at all meetings of AAUWMI, the board of directors, and the executive committee; appoint, after consultation with the executive committee, all appointed AAUWMI Board Members and Committee Chairs, and those otherwise provided for in the bylaws. These appointments should reflect representation of geographic areas of the state and diversity and must be ratified by the elected officers of AAUWMI.

As the official representative of the state the president or the president's designee shall:

1. Visit affiliates, established or forming, as requested;
2. Represent the AAUWMI in all work with other organizations and at meetings and conferences.

- B. President-Elect. The president-elect shall attend all AAUWMI Board and Executive Committee meetings. S/he shall have one vote, regardless of whether s/he is serving in another board position as well. S/he shall assume the duties of president in the president's absence or inability to serve in the year that there is a president-elect.
- C. Program Vice President. The program vice president shall serve as chair of the committee on program development and event planning. S/he shall assume the duties of president in the president's absence or inability to serve in the year when there is no president-elect.
- D. Membership Vice President. The membership vice president shall serve as the chair of the committee on membership. S/he will assist petitioning groups in establishing new affiliates, as well as established affiliates regarding any and all membership issues. S/he shall act as presiding officer in the absence of the president, president-elect in the year that there is one, and program vice president.
- E. Finance Vice President. The finance vice president shall be responsible for the collection of all AAUWMI dues and other monies due AAUWMI. S/he shall serve as custodian of all funds, securities, and business papers of AAUWMI. S/he shall pay all budgeted or board approved expenses under \$500 (except employment expenses). Expenses greater than \$500 and employment expenses must be authorized by

the AAUWMI President. S/he shall keep an itemized account of all receipts and disbursements, and shall open a bank account in the name of the AAUWMI and deposit all money collected.

S/he shall present a written financial report at the meetings of the board of directors, at the AAUWMI annual meeting, and upon any interim request of the president. S/he shall close the books review on June 30; the report of the auditor shall be acted upon by the board of directors at its fall meeting. Criminal board insurance is paid when due.

- F. Secretary. The secretary shall take minutes at all AAUWMI Board Meetings and AAUWMI Annual or Special Meetings. S/he shall file all written reports presented at AAUWMI Meetings. S/he shall have available at all meetings a copy of the current AAUW Bylaws, the AAUWMI Bylaws, and a list of AAUWMI Officers. S/he shall assume responsibility for all correspondence of AAUWMI and executive committee as the president or executive committee shall delegate. She/he shall notify affiliates of all meetings of AAUWMI and maintain a roster of affiliates. She/he shall verify membership status for AAUWMI Annual Meetings and be custodian of the annual meeting guidelines and materials.
- G. AAUW Funds Director. The AAUW Funds Director shall serve as liaison between the AAUWMI and the AAUW Funds as may be established by AAUW. S/he shall promote the programs and fundraising efforts of AAUW and of AAUWMI.

## Responsibilities and Duties of Appointed AAUWMI Board Members

The following are responsibilities and duties of appointed AAUWMI Board Members. In addition, each appointed officer should consult with her/his job description for specific responsibilities and duties.

- A. Bylaws and Policies Director. The bylaws and policies director shall serve as liaison between the affiliates and the AAUW Governance Committee. S/he shall chair the AAUWMI Bylaws and Policies Committee which shall consist of at least five members: the chair, a past AAUWMI President, the AAUWMI Parliamentarian, when there is one, and two to three others as needed. The committee shall review the AAUWMI Bylaws and Policies following the annual meeting and revise as necessary. The bylaws committee will review bylaw changes of affiliates prior to the affiliate's adoption and maintain a file of current affiliate bylaws.
- B. College/University Representative. The college/university representative shall serve as liaison between AAUWMI and the AAUW College/University Office. S/he shall promote AAUW's presence on college campuses.
- C. Diversity Director. The Diversity Director shall serve as liaison between the AAUWMI and the AAUW Director of Diversity. S/he shall promote and implement AAUW and AAUWMI diversity goals.
- D. Public Policy Director. The public policy director shall serve as liaison between AAUWMI and the AAUW Public Policy Committee. S/he shall chair the AAUWMI Public Policy Committee. S/he shall chair voter education efforts.

# Responsibilities and Duties of Contracted Employees

Each contracted employee should consult with her/his job description for specific responsibilities and duties.

## AAUWMI Committees

### **Standing Committees:**

- A. There shall be standing committees of AAUWMI to facilitate working on the AAUW Strategic Plan, the AAUW Mission, the AAUWMI Strategic Plan, the AAUWMI Mission and proper AAUW Governance and Administration. These committees will include financial review, bylaws, college/university relations, AAUW funds, public policy, membership, program development, diversity, equity and inclusion, communications, and state services.
- B. There shall be such other standing committees as deemed necessary by the board of directors.

### **Qualifications and Terms of Chairs and Members:**

- A. Committee chairs shall be members of AAUW and AAUWMI.
- B. Members of standing and special committees shall be selected by the respective chairs in consultation with the president. They shall be chosen for their experience and work in AAUW and/or their special aptitude for the work of the committee with due regard for geographical representation and rotation in membership.

### **Composition and Duties of Committees:**

- A. Standing Committees. With the approval of the board of directors, each standing committee shall formulate programs to carry forward the work of AAUW within Michigan. Each standing committee shall cooperate with the appropriate AAUW Committee and Committees in the Affiliates to initiate and promote projects of AAUWMI-wide and national scope.
  - 1. The Financial Review Committee shall conduct the audit following the end of the fiscal year and prepare a report. The report shall be acted upon by the board of directors at its fall meeting.
  - 2. The committee on bylaws shall review proposed affiliate amendments and work with the affiliates to ensure that proposed amendments conform to mandated AAUW Bylaws as well as the State of Michigan codes related to nonprofit governance. The bylaws committee will work with affiliates to ensure that conforming amendments are incorporated into affiliate bylaws as required by AAUW.
  - 3. The committee on college/university relations shall be responsible for planning and developing a mutually supportive relationship between institutions of higher education and the AAUWMI.
  - 4. The committee on AAUW Funds shall implement AAUW Programs on Fellowships, Research and Projects, and such others as they may be established by AAUW. It will act as the liaison between the AAUWMI and affiliates.

5. The committee on public policy shall formulate and implement AAUWMI Public Policy priorities in compliance with AAUW Policy. It shall be composed of the chair and a minimum of four members chosen from the membership of the AAUWMI at large.
  6. The membership vice president shall serve as chair of the committee on membership. It shall endeavor to increase membership in the AAUWMI through the establishment of new affiliates and the suggestion of new methods to increase and retain membership. It shall assist affiliate membership chairs in problems of qualifications for membership and in the development of membership orientation programs. The committee shall serve as a resource to affiliates experiencing leadership challenges or considering dissolution. The chair of the committee on membership shall, at the direction of the AAUWMI President, work with any group desiring to form an affiliate and, upon written approval of the AAUWMI Board of Directors, the membership vice president shall help the group in the preparation of its bylaws and in all other organizational procedures.
  7. The program development committee shall be responsible for providing policy guidance for program direction in the program areas and Issues of AAUW for the continuing program concerns of the AAUWMI. It shall consider future AAUW program issues. The program vice president shall serve as chair.
  8. The diversity, equity and inclusion committee shall implement, in partnership with the Programs Committee, AAUW Programs on Diversity. Committee members shall represent the diversity of the AAUWMI membership.
  9. The communications committee shall ensure that messaging from AAUWMI is consistent in messaging and timing and shall ensure that all messaging is professional and engaging. The President shall serve as chair. Other members shall include the President-Elect or Immediate Past President, Membership VP, and State Services Manager. The State Services Manager will be paid for their committee work.
  10. The AAUWMI State Services Committee shall serve as the Human Resources Committee of AAUWMI. The committee shall make suggestions for improvement of services and review the budget and expenditures of AAUWMI Staff. The committee also shall make budget recommendations to the AAUWMI Board. When vacancies in employment occur, the committee shall make recommendations to the AAUWMI Board for hiring of personnel. The committee will review the performance of the state services manager and the government relations coordinator. The committee will report to the AAUWMI Board. The committee chair shall report to the AAUWMI President after each committee meeting. The committee will be composed of no less than three members, including the chair, appointed by the AAUWMI President. One of the members of the committee shall be the finance vice president. A quorum of the committee will be a majority of the members. The committee shall meet annually or at the call of the chair of the committee or the AAUWMI President.
- B. Special Committees. Special Committees shall perform such duties as are assigned by the board of directors.

**Reports:**

The chair of each committee shall submit an annual report to the state.

**Committee Minutes:**

All AAUWMI Committees shall keep minutes of their meetings. Copies of AAUWMI Committee minutes shall be sent to the AAUWMI President.

## Awards

AAUWMI shall offer the following awards:

**A. Young Leader Award**

Criteria:

- Nominee will be age 45 or younger and have been a member of AAUWMI for three or more years.
- Nominee will recognize importance of life-long educational goals and promote life-long learning for young women in the community,
- Nominee will participate actively in affiliate activities, and
- Nominee will indicate an interest in participating actively at AAUWMI state level or AAUW level.

Procedure:

- A nomination form is required.
- Nominations shall be sent to the AAUWMI Awards Committee Chair by 60 days prior to the convention.
- Only one nominee will be chosen each biennium, but all will be recognized.

Timeline:

Award will be presented at the AAUWMI Convention

**B. Mission Related Awards**

The board will ensure that AAUWMI Members and/or Affiliates are recognized for mission focused activities and achievements. These awards may be linked to a national initiative.

Timeline:

Offered at the AAUWMI Convention.

**C. Martha Griffiths Equity Award (MGE Award)**

Criteria:

- Nominee will have promoted equity for women and girls in Michigan in a demonstrable manner.
- Nominee need not be an AAUW Member.

Procedure:

- A nomination form is required.
- Nominations shall be sent to the AAUWMI Awards Committee Chair 60 days prior to the convention.
- AAUWMI Awards Committee is responsible for reviewing the nominations submitted.
- AAUWMI Awards Committee will prioritize, in ranking order, potential nominees who fit the award criteria.
- The MGE Award will be presented to the highest-ranking nominee who can commit to being present, in person or virtually, at the AAUW Biennial Convention to receive the award.
- The AAUWMI Awards Committee is responsible for determining whether a nominee can commit to being present to receive the award.

Timeline:

The award will be given at the AAUWMI Convention.

#### **D. Liz Kummer Award**

Criteria:

- Nominee must be an AAUW member,
- Nominee should not be currently serving on the AAUW of Michigan Board of Directors,
- Nominee must have demonstrated outstanding and extraordinary service to AAUW, and
- Nominee must have demonstrated leadership abilities and been instrumental in the advancement of the ideals and goals of AAUW, especially related to education and public policy issues.

Procedure:

- Selection is done by the AAUW of Michigan Board of Directors at its winter board prior to the convention.
- The AAUWMI President is responsible for placing the item on the winter board meeting agenda.
- Names for consideration will come from the AAUWMI Board of Directors; there will be no solicitation of names from the general membership.
- Discussion and vote is done in a closed meeting of the Board of Directors.
- The award winner will be informed and invited to the convention to receive the award.
- It is not mandatory that the award be given if the board decides there is no appropriate recipient.

Timeline:

The award will be given at the AAUWMI Convention.

#### **E. Awards**

The awards committee will select suitable awards.

#### **F. Budget**

There will be a budget line created for the Awards Committee.

#### **G. Selection of Awards Committee Chair and Members**

- The committee will consist of 5 members.
- The chair shall be a recent Past President appointed by the Board of Directors.
- Committee members shall be appointed by the President from nominees suggested by the Board of Directors.

#### **H. Awards Committee Duties**

- The committee will develop application/nomination forms for awards as required.
- The committee will solicit, accept, and coordinate the awards selection process for all awards, except the Liz Kummer award.
- The committee chair will make an interim report on awards at the winter board meeting.
- The committee will determine, in consultation with the Program VP, when and how the awards will be presented at the convention.

## **AAUWMI Social Media Policy**

- A. AAUWMI social media will strictly adhere to AAUW Use of Name Bylaw and Policy requirements. Posts to social media will comply with AAUW Posting Restrictions. AAUWMI will not post:

1. Anything endorsing a political party or political candidate. AAUW is legally nonpartisan and cannot support or endorse any candidate or party.
  2. Anything that could be offensive on the basis of race, creed, sexual orientation, gender identity, national origin, religion, disability, age, or any similar grounds.
  3. Anything that is not in line with AAUW's mission.
- B. AAUWMI Social Media Accounts will be in the keeping of the State Services Manager.
1. All AAUWMI Board members are authorized to provide content for posting related to their job descriptions. (e.g. VP of program makes event/program posts, public policy director makes public policy posts).
  2. AAUWMI Committee Chairs and Coalition Representatives are authorized to provide content for posting related to their positions.
  3. All AAUWMI Social Media Accounts will include the following disclaimer on their home pages:
    - Be Kind and Courteous
    - No Hate Speech or Bullying
    - Respect Everyone's Privacy
    - No Promotional Posts, and
    - The administrators reserve the right to delete any posts that violate these rules
- C. AAUWMI posts must be:
1. In support of AAUW and AAUWMI mission and policy
  2. Respectful
  3. Fact based
  4. From credible sources (if forwarded from another source), and
  5. Timely
- D. Responses to posts will be provided on the same basis as original posts.

## Fundraising, Collaboration, Scholarship Programs, and Candidate Endorsements

AAUWMI and Affiliates must comply with AAUW Board Policies, specifically AAUW Policy 208 Fundraising, Policy 209 Scholarship Programs of AAUW Affiliates, Policy 210 Collaborations with Other Organizations, and Policy 301 Candidates for Public Office. (See appendix.)

### Policy for Funding Requests from Non-AAUW Organizations

AAUWMI may consider proposals from organizations that would advance the Mission of AAUWMI, present opportunities to work in coalition and demonstrate an ability to leverage other resources.

AAUWMI seeks proposals that show leadership, have effective goals and evaluation techniques. AAUWMI may consider collaboration with non-AAUW Organizations through in kind donations, payment for services or supporting staffing requests when the collaborations are compliant with AAUW Policies on Donations, Fundraising and Collaborations.

## AAUWMI Endorsement of AAUW Candidates

The AAUW of Michigan Board of Directors may endorse candidates for AAUW Offices after consideration and debate. The action shall be taken in the name of the board and requires a majority vote of those present and voting.

There is no obligation for the board to take action on candidates and the board may take action on no candidates, one, or several in any given election. The endorsement may be directed to the AAUW Nominating Committee prior to that committee's decision on a slate or to the candidate when the slate is announced.

AAUWMI Board endorsement of a candidate does not bind any board member or any other member of the AAUWMI to voting for the endorsed candidate.

AAUWMI funds shall not be used to provide financial support to a candidate.

## AAUWMI Policy Review

These policies may be amended, rescinded or suspended by majority vote of the AAUWMI Board of Directors at any regular meeting without notice. Any one or more of these policies may be temporarily suspended in the interim between board meetings provided that all AAUWMI Board of Directors vote in writing, via conference call or by any electronic means and the vote is unanimous. See Bylaws Article XIII Section 4.

Appendix - AAUW Board Policy 208

## AAUW FUNDRAISING POLICY

Approved by the AAUW Board of Directors February 2013; Revised February 2014; Implemented July 1, 2014; Revised February 2016, June 2019

Note: In all AAUW policies, the term "AAUW" refers to the nationwide organization.

### Overview

This policy is designed to assist AAUW-Affiliated Entities in raising funds to support AAUW's Mission. Fundraising procedures, Internal Revenue Service (IRS) regulations, and state laws change over time, and this document will help AAUW and all AAUW-Affiliated Entities stay current and preserve their nonprofit status. The IRS views both the tax-exempt nonprofit status of the AAUW and AAUW-Affiliated Entities and the tax deductibility of donations and membership dues to AAUW and AAUW-Affiliated Entities designated as 501 (c)(3) charities as gifts from taxpayers for our valuable work to advance our IRS-approved mission. We must protect these privileges by adhering to IRS regulations and individual state laws while furthering the purpose for which we were all approved — advancing AAUW's Mission.



## Definition of Terms

**AAUW.** The American Association of University Women uses the acronym AAUW to signify the nationwide organization with members throughout the United States and abroad. AAUW is identified by the IRS as the central organization of a group of nonprofit entities, 501(c)(4), 501(c)(3), or both. These organizations gain eligibility to use the AAUW name by (a) applying to the AAUW Board of Directors for affiliation approval, (b) signing the AAUW Affiliate Agreement, and (c) submitting their current, conformed bylaws to be housed at AAUW headquarters in Washington, D.C. Complying with these three requirements entitles each organization to use AAUW as part of its name to gain tax-exempt status<sup>1</sup> and to use the AAUW name in the conduct of its business and activities.

**AAUW-Affiliated Entities.** AAUW-Affiliated Entities are nonprofit organizations that have signed an AAUW Affiliate Agreement. Organizations applying to join AAUW submit applications (email [connect@aauw.org](mailto:connect@aauw.org)) for approval by the AAUW Board of Directors as a new “AAUW-Affiliated Entity.” All AAUW-Affiliated Entries must be designated by the IRS as nonprofit organizations and must file with the IRS annually, either through AAUW or independently. This includes branches, state organizations, and a category called Comparable AAUW-Affiliated Entities, which currently includes only the Younger Women’s Task Force.

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**Informal Organizational Constructs of AAUW-Affiliated Entities.** The nationwide AAUW Organization also includes many vibrant and vigorous entities, most often identified as interbranch or interstate organizations. While important to the functioning of our organization, none of these entities have independent AAUW status; that is, they neither sign AAUW Affiliate Agreements nor have IRS-designated nonprofit status. Typically, they are geographic constructs that coalesce the work of a number of branches/states to enhance impact and effectiveness. Because such bodies are not AAUW-Affiliated Entities, any fundraising activities they undertake must be conducted under the auspices of their constituent AAUW-Affiliated Entities, and donors must be clearly informed whether their gifts are tax deductible and under which entity’s status that deduction is authorized — that is, which 501(c)(3) AAUW-Affiliated Entity.

**AAUW Affiliate Agreement.** The AAUW Affiliate Agreement is the basic contract between AAUW — the 501(c)(3) “parent” organization of a group of “subordinate” entities — and each entity that chooses to become part of the AAUW National Organization. The IRS required AAUW to submit two versions of the AAUW Affiliate Agreement for approval, one for 501(c)(3) charitable organizations and one for 501(c)(4) social welfare organizations. The IRS requires that each AAUW Entity (branch, state, multistate, YWTF, CWLEA), whether designated by the IRS as a 501(c)(3) or a 501(c)(4) entity, sign an AAUW Affiliate Agreement appropriate to its designation and send the signed agreement to AAUW Headquarters for random IRS inspection. Regardless of any relationship between a 501(c)(3) and 501(c)(4) entity, each entity must maintain a separate legal designation status and each entity must individually sign the applicable AAUW Affiliate Agreement.

**Donor Intent.** A fundamental principle of charitable giving, “intent of the donor” relates to the donor’s expectations in providing a donation of money, goods, or services to a recipient. The IRS considers donor intent the primary determinant for the recipient organization’s use of a gift. For

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<sup>1</sup> [www.irs.gov/irm/part4/irm\\_04-075-024.html](http://www.irs.gov/irm/part4/irm_04-075-024.html)

generations, courts have recognized respect for the intent of the donor as a critical factor in a wide range of legal matters, from the tax consequences of gifts to the beneficiaries of wills, trusts, and estates (see Section I.E).

## 1) Donations and Fundraising — AAUW's Mission-Based Programs

- a) **Support for AAUW Programs.** AAUW-Affiliated Entities shall consider financial support of AAUW's charitable work to be their primary philanthropic priority.
- b) **Fiscal Integrity.** All fundraising activities and financial management by AAUW and AAUW Affiliated Entities must be conducted and communicated so as to uphold and reinforce high standards of fiscal integrity, accountability, and transparency.
- c) **Use of the AAUW Name**
  - i) Funds raised using the AAUW name must go to support AAUW's national programs, activities, and services or other directly mission-related purposes. (See AAUW Bylaws [<https://www.aauw.org/app/uploads/2022/05/2022-AAUW-Inc.-Bylaws.pdf>] Article III, "Use of Name," Sections 1–3.)
  - ii) Funds raised using the name of the AAUW-Affiliated Entity must go to support programs, activities, and services of the AAUW-Affiliated Entity and/or AAUW. These programs, activities, and services must be directly related to AAUW's mission.
- d) **Collaborations.** AAUW has always recognized the value of joining with other organizations, both nonprofit and otherwise, to raise awareness of issues and/or achieve common objectives.
  - i) Such efforts may help AAUW and AAUW-Affiliated Entities further our mission, make more effective and efficient use of our resources, and increase our visibility and impact.
  - ii) The AAUW Collaborations Policy guides AAUW-Affiliated Entities in collaborations with other organizations. Collaborations that involve joint fundraising, dues payments, or direct support are likely to involve issues of donor intent, non-profit status, and tax deductibility and, therefore, should be guided by the policy in order to protect members, donors, and entity tax status.
- e) **Respect for the Intent of the Donor.** AAUW philanthropy is grounded in the fundamental principle of nonprofit fundraising and expenditure: respect for the intent of the donor. (See [AAUW Policy 600, Collaborations with Other Organizations](#).)
  - i) Donors have a right to expect that their donations (or dues) to AAUW or AAUW Affiliated Entities are raised and spent for AAUW mission-based programs, activities, and services.
  - ii) Even if the donor is deceased, donations (or dues) must be expended as intended by the donor and are presumed to be used by the organization itself to further the AAUW Mission unless a more specific designated use is clearly articulated.
  - iii) Donors must be advised in advance of giving of the intended use of their donations. The stated use may be broad and general, such as to advance the AAUW Mission, or more specifically directed to a particular AAUW Project or Program.
  - iv) Specific donor designations for gifts must be adhered to. If a designation is not suitable for the organization, the donor must agree to an alternative use, or the organization will redirect the funds to the closest possible alternative. AAUW may also refuse the gift if the donor or the designation is incompatible with AAUW's Mission or too onerous to execute.
- f) **Donor Confidentiality.** AAUW will not trade, share or sell a donor's personal information to anyone else, nor send donor mailings on behalf of other organizations, unless we have the donor's specific permission to do so.
- g) **Fundraising for Other Charities.** Fundraising for other organizations or donating to other organizations at AAUW or AAUW-Affiliated Entity meetings and events or in AAUW or AAUW-Affiliated Entity publications is strictly prohibited.

## 2) IRS Regulation of Contributions to Nonprofit Organizations as It Pertains to AAUW

- a) **AAUW.** AAUW is designated by the IRS as a nonprofit 501(c)(3) charitable organization and is identified by the IRS as the parent organization of a group of “subordinate” AAUW-Affiliated Entities, both 501(c)(4) social welfare organizations and 501(c)(3) charities.
- b) **AAUW Action Fund.** The AAUW Action Fund, a subordinate organization of AAUW (wholly controlled by AAUW), is designated by the IRS as a nonprofit 501(c)(4) social welfare organization through which AAUW supports member activism and voter mobilization.
- c) **AAUW-Affiliated Entities.** These entities are a group of AAUW branches, state and multistate organizations, and the Younger Women’s Task Force, all of which the IRS recognizes as AAUW-Affiliated Nonprofit Entities — both 501(c)(4) nonprofit social welfare organizations and 501(c)(3) nonprofit charities.
  - i) **IRS Status Designation.** All AAUW-Affiliated Entities receive their nonprofit status, whether 501(c)(4) or 501(c)(3), from the IRS as a “subordinate organization” of AAUW (the national organization).
  - ii) **501(c)(4) Organizations.** AAUW-Affiliated Entities designated as 501(c)(4) organizations do not pay federal taxes, but they are obligated to file documents annually with the IRS.
    - (1) Most are obligated to pay taxes in their states and to pay sales tax.
    - (2) Donations to these entities are not tax deductible.
    - (3) The process for applying for IRS designation is not complicated, though it can be protracted.
    - (4) These organizations may elect to have AAUW file annually with the IRS via the AAUW group tax exemption, but they are obligated to respond annually to AAUW’s request for updated submission data. Failure by the entity to file annually has penalties and may result in loss of nonprofit status.
  - iii) **501(c)(3) Organizations.** AAUW-Affiliated Entities designated by the IRS as 501(c)(3) charities also do not pay federal taxes, but they are obligated to file documents annually with the IRS.
    - (1) Most are obligated to pay taxes in their states and to pay sales tax.
    - (2) Donations to these entities may be tax deductible to the donor under conditions stipulated by the IRS.
    - (3) Attaining 501(c)(3) designation is relatively complicated, may be protracted, may be expensive because an application may require legal assistance, and is usually accompanied by a state incorporation requirement. The IRS prohibits AAUW from providing application assistance.
    - (4) Annual IRS filing by the entity itself is required and complicated. The IRS prohibits AAUW from providing assistance. Failure by the entity to file annually has penalties and may result in loss of nonprofit status. Failure to file for three consecutive years will result in loss of nonprofit status.
- d) **Informal AAUW-Related Organizations.** Other AAUW entities, such as interbranch and interstate councils, are not designated by the IRS as nonprofit entities, and they have not signed AAUW Affiliate Agreements. (See AAUW-Affiliated Entity definition, above.)
  - i) Despite their important AAUW roles, such entities are the constructs of their constituent branches/states and, therefore, have informal status.
  - ii) To ensure protection of the IRS status of their constituent, AAUW-Affiliated Organizations, informal entities should take care in their functioning to avoid overstepping the role of an entity that is not independently IRS-designated as a tax-exempt nonprofit organization.

- e) **AAUW Affiliate Agreement.** The IRS requires every organization it designates as a nonprofit subordinate entity of the AAUW National Organization to sign an IRS-approved AAUW Affiliate Agreement appropriate to its nonprofit status designation.
- i) **Dual Designations.** If an organization has two IRS-designated entities, that is, both 501(c)(4) and 501(c)(3),
- (1) The IRS requires that a signed affiliate agreement for each entity be housed at AAUW's National Headquarters, accompanied by its current entity bylaws.
  - (2) Each entity has annual IRS filing requirements, though the requirements differ for 501(c)(4) and 501(c)(3) organizations (see Section I.C).
- ii) **Status Change.** The IRS requires any change in nonprofit status to be reported to AAUW. A new signed affiliate agreement, accompanied by new entity bylaws, must be sent to AAUW's National Headquarters for random IRS inspection.
- f) **IRS Compliance.** AAUW and all AAUW-Affiliated Entities must comply with IRS regulations concerning the acceptance and use of all donations. (See IRS publications 526, Charitable Contributions [<https://www.irs.gov/forms-pubs/about-publication-526>], and 1771, Charitable Contributions: Substantiation and Disclosure Requirements [<https://www.irs.gov/pub/irspdf/p1771.pdf>], for full details.)
- g) **Entity Donations.** The IRS prohibits financial donations (funds and other donations of material value, like stock, property, art, etc.) that are given by a 501(c)(3) organization to a 501(c)(4) organization. But the IRS does permit donations (funds) to be given by a 501(c)(4) organization to a 501(c)(3) charitable organization. Individuals may give personally to either one.
- h) **Regulation of Fundraising Events.** The IRS and most states regulate non-profit organization events, drawings, raffles, games of chance, auctions, and other activities in which participants stand to benefit by obtaining something of value for their participation. Representatives of each entity need to be informed about IRS and state requirements before holding such events and follow required procedures. (See IRS publications 1771 and 526; see [AAUW Funds Fair Market Value Worksheet](#).)
- i) Contributions That Are Tax Deductible**
- i) **Donations to IRS-Designated 501(c)(3) Entities.** Donations (and dues) made to AAUW and other AAUW-Affiliated Entities that are designated by the IRS as 501(c)(3) charitable organizations are tax deductible by the donor, less the value of any goods and services that the donor may have received as a result of making the contribution. Donors to 501(c)(4) entities may receive a gift for their contribution, but no part of the donation is tax deductible to the donor. (See [IRS publication 1771](#), Goods and Services section, for guidance; see also [AAUW Funds Fair Market Value Worksheet](#).)
  - ii) **Locally Collected AAUW Donations.** If a gift intended for AAUW is collected by an AAUW-Affiliated Entity and forwarded to AAUW, the gift is considered tax deductible to the donor because the affiliated entity is acting as AAUW's fundraising agent.
  - iii) **Donation Deduction Substantiation.** To claim gifts as tax deductions, donors must substantiate the gift with a receipt from the charity (AAUW or another 501(c)(3)-designated AAUW-Affiliated Entity), a copy of the canceled check, bank records, or other means of verification of the gift as determined by the IRS. Every member's 24-month giving history, printable for tax-deduction verification, is posted on the password-protected AAUW Community Hub.
  - iv) **Tax Advice.** Donors are advised to consult their tax professional before making any deductions.
- j) Contributions That Are Not Tax Deductible**
- i) **AAUW Action Fund.** Because the AAUW Action Fund is designated by the IRS as a nonprofit 501(c)(4) social welfare organization, contributions and dues received by the AAUW Action

Fund are not tax deductible.<sup>2</sup> ii) Donations to IRS-Designated 501(c)(4) Entities. Contributions received by a 501(c)(4) entity are not tax deductible. iii) Donations to Individuals. A donation to benefit a specific individual who is selected by the donor is not tax deductible.

- (1) For a gift to be tax deductible, the donor must make the donation to a 501(c)(3) entity, and the donor may not influence the selection of the specific individual recipient. This requirement applies to recipients in a wide variety of contexts but most frequently arises in the context of scholarship recipient selection.
  - (2) The recipient of an award may be selected from a pool of applicants or candidates qualified by established criteria, and the donor may participate in establishing the criteria, so long as the criteria are not so restrictive as to apply to a specific individual recipient.
- iv) Pass-Through Donations. A donation to AAUW or to any other 501(c)(3) AAUW Affiliated Entity given with the condition that the donation is to be passed back to a 501(c)(4) AAUW Affiliated Entity so that the donor can receive a tax deduction for this donation is prohibited by the IRS. Acceptance of such gifts would compromise the 501(c)(3) charitable status of AAUW and, potentially, the nonprofit status of AAUW's-Affiliated Entities. For further information about fundraising credit, contribution submission, quarterly reports, and confidentiality, please see Guidelines (<https://www.aauw.org/app/uploads/2020/05/501Fundraising-Policy-Guidelines.pdf>). For further clarification, please e-mail [connect@aauw.org](mailto:connect@aauw.org) to ensure that questions are directed to the appropriate source of information. For IRS-related issues, refer to the IRS website for charities and nonprofits (<https://www.irs.gov/charities-and-nonprofits>) or call the IRS nonprofit office at 877.829.5500.

## Appendix - AAUW Board Policy 209

# SCHOLARSHIP PROGRAMS OF AAUW AFFILIATES

Approved by the AAUW Board of Directors April 2014, February 2016

Note: In all AAUW Policies the term "AAUW" refers to the nationwide organization.

## Overview

Although AAUW Affiliates should consider financial support of AAUW's national charitable work to be their primary philanthropic priority, some affiliates also provide financial support for local scholarships or awards for women and girls. These programs are important contributions to the community, they are valuable to the recipient, and they advance the AAUW Mission. Clear guidelines and expectations for such programs are important and may have tax status implications for the affiliate and/or personal tax consequences for donors.

## Definition of Terms

**AAUW Affiliates.** AAUW Affiliates are nonprofit organizations that have signed an AAUW Affiliate Agreement. All AAUW Affiliates must be designated by the IRS as nonprofit organizations and must file with the IRS annually, either through AAUW or independently. This includes branches, state organizations, and Younger

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<sup>2</sup> The IRS requires donation solicitations and acknowledgments to identify gifts that are not tax deductible. The gift acknowledgment should also tell the donor the portion of the amount received that is tax deductible, if any

Women's Task Force (YWTF) chapters. More information on AAUW Affiliates can be found in AAUW Fundraising Policy 208.

**Donor Intent.** Donor intent is a fundamental principle of charitable giving that relates to the donor's expectations in providing a donation of money, goods, or services to a recipient. The IRS considers donor intent the primary determinant for the recipient organization's use of a gift. Respect for the "intent of the donor" has been recognized by courts for generations as a critical factor in legal matters from tax consequences of current gifts to wills and estates. More information on donor intent can be found in AAUW Fundraising Policy 208.

**Scholarship.** The term "academic scholarship" when used in this document indicates financial awards given to high school or college students to assist with their college attendance, whether those awards are given directly to the student or are provided on the AAUW Affiliate's behalf by a college or university. Academic scholarship as used here does not include an award for achievement in a science fair or competition; however, the amount of money awarded and the process used to select the recipient may have bearing on the applicable terminology.

**Award.** The term "award" when used in this document as a noun has to do with a sum of money or other tangible gift provided to a student for attainment of a stipulated achievement, such as receiving first place in a science fair or graduating at the top of a high school class. As with scholarships, the amount of money awarded and the process used to select the recipient may have bearing on the applicable terminology.

**Fellowship.** The term "fellowship" when used in this document applies to a sum of money awarded to fund graduate school or postgraduate work.

**Grant.** The term "grant" when used in this document applies to a sum of money provided to a qualified applicant to fund a program or project that meets previously established criteria.

## **Navigating IRS Regulations**

### **I. Basis for Scholarship Recommendations**

- a. Academic scholarships, awards, and financial awards for specific achievement or to facilitate program participation
  - i. Financial assistance for college/university attendance may be considered either an academic scholarship or an award. Scholarships tend to be larger and to have more rigorous criteria, whereas awards tend to be smaller and have fewer criteria (for example, a \$1,000 scholarship for a woman pursuing a STEM major versus a \$100 award for a high school valedictorian). Some AAUW Affiliates sponsor programs for women and girls that recognize achievement or assist participation in particular programs, projects, or events. For example, these might include a \$100 gift for the top science student in a class, funds to help a student attend the National Conference for College Women Student Leaders, or funds to cover the cost of tuition at a STEM camp.
- b. Consider Selection Criteria, Recipient Monitoring, and Distribution Procedures

- i. Academic scholarships and awards are typically based on financial need, academic merit, or both.
- ii. Academic scholarships and awards may be offered by IRS 501(c)(3) public charities, 501(c)(3) private foundations, and 501(c)(4) social welfare organizations.
- iii. Most AAUW Affiliates have 501(c)(4) status or 501(c)(3) status. Although there may be a relationship between a 501(c)(3) and 501(c)(4), each affiliate must be designated as a separate legal entity. Few, if any, are private foundations.
- iv. The amount that an affiliate plans to provide to each recipient may help the affiliate structure the program and help determine whether the program is a scholarship or an award program.
- v. The implementation of the program determines the tax consequences of the program for the affiliate or the donor, not whether it is called a scholarship or an award or even the monetary value of the support.

## II. Local Scholarship/Award Programs, Affiliate Tax Status, and Tax Deductibility of Gifts

- a. **Affiliate Tax Status.** The tax status of the receiving affiliate — 501(c)(3) charity or 501(c)(4) social welfare organization — determines the tax deductibility of a donation of any gift to support any local scholarship or award program. Unless the affiliate ultimately receiving the gift as intended by the donor is an IRS-designated 501(c)(3) charity, the donation is not tax deductible.
- b. **Program Structure.** Program structure and implementation are equally important to the IRS, which sets the standards for scholarship programs and determines the deductibility of a donation.
- c. **Standards for Awarding Scholarships.** The standards required of the academic scholarship programs of private foundations are viewed as the best-practice standards for all organizations with academic scholarship programs. Although private foundations are subject to more extensive legal requirements than are public charities or social welfare organizations in regard to awarding and tracking academic scholarships, the following guidance reflects those standards.

## III. Compliance and Quality. To facilitate IRS compliance, ensure accountability and transparency, protect the affiliate's tax-exempt status, and ensure program quality, AAUW recommends that all AAUW affiliates that fund academic scholarships adopt the following procedures.

- a. **IRS Rules About Awarding Scholarships.** AAUW Affiliates that have academic scholarship programs must establish, publish, and follow best practices in award criteria:
  - i. Use a “blind” process. Academic scholarships must be awarded on an objective and a nondiscriminatory basis.

- ii. Identify a charitable class. The group of eligible scholarship recipients must be sufficiently large to constitute a charitable class. A charitable class refers to an indefinite group of potential beneficiaries as opposed to a small group of identifiable individuals.
  - 1. Qualified as a class. Examples include all high schools senior girls in our town or state and all female third-year students with a STEM major at the local university (donations may be tax deductible).
  - 2. Not qualified as a class. An example would be a specific, identifiable woman with financial need who is enrolled in one of these programs (donations are never tax deductible).
- iii. State the purpose of the scholarship. The academic scholarship must be used for expenses directly tied to enrollment or toward completing a specified certificate or a degree at an educational institution.
- iv. Identify the selection criteria. Proper criteria for selecting recipients should be specifically stated as the determining factors for eligibility and must be made available to all applicants.
  - 1. These include, but are not limited to, prior academic performance, performance on tests to measure aptitude, recommendations from instructors, and financial need.
  - 2. Criteria may also include conclusions the selection committee might draw from interviews.
- v. Use an impartial selection panel. Members of the selection panel and their families should not benefit from the selection of a recipient, which would constitute a conflict of interest and thereby disqualify them from serving on that panel.
  - 1. Relatives of selection panel members should not be eligible for scholarships or panel members should recuse themselves.
  - 2. Relatives of officers, directors, and major contributors should not be eligible for academic scholarships awarded by their organization unless the process is absolutely “blind.”
- vi. Supervise the scholarship and identify reporting requirements. The affiliate must supervise the scholarships it issues, establish the reporting criteria for the recipient, and notify applicants of these requirements in advance of the award — for example, proof of course completion or enrollment status verification.
- vii. Identify optional award-reporting criteria. The affiliate could also require recipients to write a brief report about how the scholarship helped them achieve their academic goals or to attend a branch meeting to share their experience directly



with the members. The affiliate must include such requirements in the notice of award criteria.

- viii. Provide oversight. If reports or other information provided to the affiliate indicate that the scholarship is not being used for the purposes intended, the affiliate should investigate why this occurred and, if applicable, withhold further payments until the situation is resolved.
- b. **Records to be Retained.** Affiliates should maintain the following documents in connection with their scholarship programs so that they can demonstrate adherence to best practices if their program or status (or the tax deduction of a donor) is challenged:
  - i. Information used to evaluate the qualifications of potential recipients
  - ii. Information concerning the identification of recipients, including any relationships between the scholarship recipient and the organization providing the scholarship
  - iii. The amount and purpose of each scholarship
  - iv. Reports concerning the recipient's performance and use of funds (as noted above)
- c. **Applications by AAUW Affiliates for IRS Recognition of 501(c)(3) Tax-Exempt Status.** AAUW Affiliates do not need to amend existing IRS status documents in order to offer scholarships. For new applications to the IRS for tax-exempt status by any affiliate intending to provide academic scholarships, AAUW recommends the inclusion of the following information:
  - i. The criteria for selecting scholarship recipients, including whether the affiliate selects the scholarship awardee directly or establishes the terms of the award to be implemented by a college selecting the individual awardee
  - ii. The terms and conditions under which grants ordinarily are made
  - iii. The procedures for supervising the scholarship awards
  - iv. The procedures for review of grantee reports, investigation of suspected improper use of the grants, and recovery of diverted funds
- d. **AAUW Fellowships and Grants.** AAUW's National Fellowships and Grants Programs are entirely in compliance with all IRS regulations and best-practice standards. (See AAUW National Fellowships and Grants Procedures, below.)

#### IV. Impact on Donors

- a. **Protecting Donors.** AAUW urges all AAUW Affiliates to protect members from inadvertently claiming tax deductions on their federal tax returns for scholarship donations that do not qualify by
  - i. Adhering to the compliance and quality standards identified in Section II

- ii. Ensuring that the information in Sections III.A and III.B is clearly communicated to affiliate leaders, members, and donors

b. **Donations That Are Not Tax Deductible.** The following donations are not tax deductible:

- i. Donations to affiliates designated as 501(c)(4) organizations to support their self-administered local scholarship programs
- ii. Donations given to affiliates designated as 501(c)(3) organizations for academic scholarships that do not follow the guidance found in Section II

c. **Tax-Deductible Donations.** The following donations are tax deductible.

- i. Donations to support scholarship programs of an IRS-designated 501(c)(3) affiliate that follow the guidance found in Section II (and that, therefore, are acknowledged by the affiliate for tax purposes)
- ii. Donations that are given to an affiliate specifically to be passed through to AAUW National for AAUW's Fellowships and Grants Program support (and that, therefore, are acknowledged by AAUW for tax purposes)
- iii. Donations that are given to a college or university for academic scholarships established by an AAUW Affiliate for female students at that school (and that, therefore, are acknowledged by the institution for tax purposes)
- iv. Donations that are given to an AAUW Affiliate specifically to be passed through to a college or university for academic scholarships established by the affiliate for female students at that school (and that, therefore, are acknowledged by the institution for tax purposes)

V. **Implications for Award Recipients.** Recipients who have questions about the tax consequences of the scholarship award should consult their tax adviser.

**AAUW National Fellowships and Grants Procedures as a Model for AAUW Affiliates**

- A. The AAUW Fellowships and Grants Program adheres to all the requirements articulated in this memo and maintains the highest best-practice standards in all aspects of the program, as substantiated by independent audit every year.
- B. AAUW has an annual applicant pool of at least 10,000 students, of which 3,500 are deemed qualified. The selection process is conducted through an independent, highly reputable, third party qualification and verification service that has direct access to the students' records. These applications are then forwarded for application assessment by AAUW-selected expert panelists who select the awardees through a blind rating process.

- C. Donations to the AAUW Fellowships and Grants Program generally and to any specific fellowship or grant program that AAUW administers are tax deductible. AAUW National always specifically informs donors and members of the amounts of their donations and dues that are tax deductible. This is true whether the donation is made directly by the donor to AAUW or is made through an affiliate acting as AAUW's agent that delivers the donation to AAUW.
- D. All donors to AAUW Fellowships and Grants Programs receive a letter that can be used to substantiate the donation for income tax-deduction purposes for any donation of \$10 or more.
- E. Compliance assistance is available to all AAUW affiliates. For assistance please email [connect@aauw.org](mailto:connect@aauw.org).

## Appendix - AAUW Board Policy 210

### COLLABORATIONS WITH OTHER ORGANIZATIONS

Adopted by the AAUW Board of Directors, February 1988; revised October 1992, February 2007, July 2009, July 2011, June 2013, April 2017, June 2019

Note: In all AAUW policies, the term "AAUW" refers to the nationwide organization.

This policy is to be read in conjunction with Fundraising Policy 208. **Section II is applicable only to AAUW Affiliates, not to AAUW National.**

- I. AAUW recognizes the value of collaborating with other organizations, nonprofit and otherwise, to raise awareness of issues and/or achieve common objectives. Such efforts can often assist AAUW to further its mission, make more effective and efficient use of its resources, and increase its visibility and impact.
- II. All activities, structures, and implementing documents of affiliates must protect both the reputation and the assets of AAUW.
  - a. Commonly used terminology in this regard includes a variety of terms, such as "coalition," "alliance," and "collaboration," which have somewhat different connotations. (For convenience, "collaboration" is used herein to encompass all such arrangements.) Subject to the exception for "partnering," "partner," and "partnership" noted immediately below, AAUW generally will not be concerned about the label that an affiliate chooses to use.
  - b. Although it is common for nonprofit organizations to be described as "partnering" with other organizations, there are certain legal ramifications that may adversely affect the affiliate because of their use of the term "partnering." Any use of the term "partner," or variations of the term, whether as a verb, a noun, or an adjective, imply that a "general partnership" has been created. The law provides that general partnerships can be created orally, casually, and without the parties involved realizing the implication of their actions. Even without authorization, that means every general partner can bind the partnership with respect to third parties, and every partner is liable for all of the

debts, actions, and liabilities of the partnership. Accordingly, absent unusual circumstances, AAUW will **not** allow its affiliates to be described as partnering, being a partner, or being in a partnership or partnering relationship, and no AAUW affiliate shall have the right, power, or authority to create a partnership involving AAUW (that is, using the national organization's name). Indeed, in many cases it will be appropriate for the affiliate to expressly record that all parties recognize that no partnership exists.

- III. When working with other organizations, AAUW and its affiliates will retain the control of the use of the names "American Association of University Women," "AAUW," and all associated logos and other AAUW intellectual property.
- IV. Depending upon the circumstances and goals, collaborations can and will vary greatly with respect to the length of the relationship, the type of support provided, the leadership structure, and the appropriate level of formality and documentation, particularly with respect to financial matters. Some collaborations by AAUW and/or its affiliates with non-AAUW organizations may require AAUW Board of Directors approval, though typically decisions about the need for and advisability of such collaboration will be made by national staff.
- V. Collaborations by AAUW and/or its affiliates usually includes the mutual encouragement of actions or programs of social benefit and/or mutual support of advocacy positions; therefore, such collaborations typically do not involve actual direct or indirect investment by AAUW or an affiliate. In some cases, however, AAUW's or an affiliate's collaboration may involve direct or indirect financial or in-kind resource investment. Such direct support may include sharing of administrative costs and/or a commitment to participate in the ongoing financial support of the common objective. It is essential that any financial or in-kind investment by AAUW or an affiliate in any collaboration must specifically (1) further the AAUW mission, (2) involve active AAUW or affiliate participation, and (3) be fully described by written and signed agreement of the parties, with clearly stipulated parameters for expenditures and participation time frames.
  - a. Indirect support may include staff or volunteer time, use of space, technical expertise, or use of AAUW or affiliate resources. The terms of such activities should be articulated in writing by an agreement among the parties.
  - b. Any investment by AAUW and/or an affiliate, whether indirect or direct, financial, or in kind, may be made only for politically nonpartisan activities and with politically nonpartisan collaborators.
- VI. AAUW Affiliates may collaborate with organizations in a manner that clearly advances AAUW's mission and purpose. In all cases, each affiliate must (1) follow its own established policies and procedures, (2) comply with all applicable laws, including tax laws, and (3) avoid creating or allowing confusion between itself and the AAUW National Organization. If there is a question regarding whether a proposed collaboration is appropriate, AAUW affiliates should contact [connect@aauw.org](mailto:connect@aauw.org) for proper referral.
- VII. AAUW encourages all AAUW affiliates to support women and girls in their local communities, states, and regional areas by engaging in actions that directly relate to AAUW's mission of advancing equity for women and girls through research, education, and advocacy. Participation in collaborations at these levels may help to generate local enthusiasm and visibility, promote AAUW, and recruit

members. In all cases, however, no affiliate should ever state or imply that it is acting on behalf of AAUW or any other AAUW affiliate in any way that might legally obligate AAUW or any other affiliate with respect to any collaboration, duty, or action. Moreover, as discussed above, each affiliate should be careful to protect itself by not entering into partnerships, either intentionally or unintentionally.

## Appendix - AAUW Board Policy 301

### CANDIDATES FOR PUBLIC OFFICE

Adopted by the AAUW Board of Directors June 1988 (rescinds Policy 607 adopted February 1984 and revised February 1987); revised October 1988, February 1990; October 1992; June 1996; February 1998, July 2009, June 2016, June 2019

Note: In all AAUW policies, the term “AAUW” refers to the nationwide organization.

#### **I. Endorsement of Nominees for Appointed Office**

- a. AAUW Affiliates may endorse or oppose the confirmation of nominees for appointed offices.
- b. Clear procedures for making such endorsements must be developed and adopted by the state affiliate board.
  - i. In the event that there is no state affiliate board, these procedures must be developed and agreed to by a majority of the state’s affiliates. These procedures then become binding on all affiliates.

#### **II. Endorsement of Candidates for Nonpartisan Elective Office**

- a. A nonpartisan elective office is an office for which party affiliation does not appear on the ballot next to the candidate’s name.
- b. AAUW affiliates with 501(c)(4) status (the majority of affiliates) may recruit and/or endorse candidates for nonpartisan elective offices.
  - i. AAUW affiliates that have independently incorporated themselves as 501(c)(3) entities may not endorse candidates for any kind of elected office.
- c. Clear procedures for making such endorsements must be developed and adopted by the state affiliate board.
  - i. In the event that there is no state affiliate board, these procedures must be developed and agreed to by a majority of the state’s affiliates. These procedures then become binding on all affiliates.

- d. Before endorsing candidates for nonpartisan elective office, AAUW state affiliate organizations must carefully investigate state and local election laws.
  - i. Where state or local election law considers endorsement itself a contribution, AAUW state affiliate organizations may not endorse candidates for any elective office, partisan or nonpartisan.

### **III. Endorsement of Candidates for Partisan Elective Office**

- a. AAUW affiliates may not endorse or oppose candidates for partisan elective office.

### **IV. AAUW Affiliate's Contributions**

- a. AAUW Affiliates may not contribute money, mailing lists, or anything of material value to candidates for any elective office, partisan or nonpartisan.
- b. AAUW Affiliates may not collectively volunteer time for candidates' activities through an official AAUW Affiliate-Sponsored Activity.
- c. AAUW Affiliates may not publish paid or unpaid partisan political announcements or advertisements in any AAUW Affiliate Publication.

### **V. AAUW Affiliate Activities for Candidates**

- a. Candidates for Partisan Elective Office
  - i. Forums and Debates
    - 1. Before a partisan election, affiliates may hold candidate forums to which all candidates for that elective office must be invited.
    - 2. If three or more political parties have nominees for any office, AAUW Affiliates may limit invitations to the two political parties receiving the highest number of votes in the last preceding general election
    - 3. AAUW Affiliates with 501(c)(4) status (the majority of branches) must document a thorough and good-faith effort to ensure the participation of at least two candidates for a specific office (or their surrogates). AAUW Affiliates may proceed with a forum with only one candidate only if such good-faith participation efforts are made.
    - 4. AAUW Affiliates with 501(c)(3) status may only proceed with a candidate forum if at least two candidates and/or their surrogates have accepted the invitation.
    - 5. AAUW Affiliates must make clear to forum attendees and in prepublicity and post-publicity, if applicable, that other candidates or parties were invited to

participate, naming names and giving reason(s) for nonparticipation, per invitee quotation

6. If no reason is given for nonparticipation, then the AAUW Affiliate should state such to attendees and in pre-publicity, if applicable.
7. It is critical to avoid the semblance of the AAUW Affiliate as taking a partisan stance by omission or commission. (This applies to federal elections. Check the state election code for other races.)

ii. Speeches by Elected Officials Running for Office

1. AAUW Affiliates with 501(c)(3) status may invite a public official who is also a candidate in a partisan election to speak on a subject pertaining to the incumbent's duties as a public official, as long as the incumbent does not discuss his or her candidacy for public office and does not use campaign funds to underwrite their appearance.
2. AAUW Affiliates with a 501(c)(3) status may not invite a declared candidate in a partisan election to speak at a meeting on her/his candidacy for future public office.
3. AAUW Affiliates with 501(c)(3) or 501(c)(4) status may invite a declared candidate in a partisan election to speak at a meeting on a subject of particular expertise, as long as the candidate does not discuss his or her candidacy for public office and does not use campaign funds to underwrite their appearance.

b. Candidates for Nonpartisan Elective Office

- i. Before a nonpartisan election in which AAUW has not endorsed a candidate(s), AAUW affiliates may have candidate forums to which all candidates in that election are invited.
- ii. Before a nonpartisan election in which an AAUW Affiliate with 501(c)(4) status has endorsed a candidate(s), branches or states may invite the endorsed candidate(s) to speak at a meeting on their candidacy with or without inviting non-endorsed candidates.

c. Candidate Questionnaires

- i. All candidates running for the office(s) to be covered in a candidate questionnaire must have the opportunity to participate.
- ii. All candidate responses received should be signed by the candidate.
- iii. Responses must be printed in their entirety up to the specified word limit in any publication of responses to the questionnaire.

- iv. The publication of responses should include the names of all candidates to whom the questionnaire was sent, but publication may proceed even if all candidates do not respond by the appointed deadline.

## VI. Election Activities of Individual AAUW Members

- a. An individual member may endorse, as a private citizen, candidates for partisan elective office; contribute their own money or anything of value to such candidate(s); and organize for the purpose of supporting such candidate(s); but such endorsement, contribution, or organization cannot utilize the name of AAUW.
- b. Any AAUW Affiliate Leader who is actively involved in a candidate's campaign should avoid any involvement of an AAUW Affiliate in activities.
- c. As a candidate for any office, an individual member may state their AAUW Membership as long as they are not opposing an AAUW Program or Policy. Stating one's AAUW Membership while opposing AAUW positions violates the AAUW Use of Name Policy (see AAUW Bylaws, Article III). In the absence of official endorsement by AAUW (for appointive or nonpartisan elective office), such a statement of AAUW Membership should not be construed to imply endorsement.

## VII. IRS Guidelines

- a. **Support For/Opposition to a candidate:** "Therefore, the fundamental test that the Service uses to decide whether an IRC 501(c)(3) organization has engaged in political campaign intervention while advocating an issue is whether support for or opposition to a candidate is mentioned or indicated by a particular label used as a stand-in for a candidate." This should not impact a charity's ability to reach the public with a pure issue message. Accordingly, the appropriate focus for our affiliates should be speaking about issues rather than commenting on candidates.
- b. **Regarding 501(c)(3) Affiliates:** "The regulations provide that activities that constitute participation or intervention in a political campaign include, but are not limited to, the publication or distribution of written or printed statements or the making of oral statements on behalf of or in opposition to [a candidate for public office]" [Reg.1.501(c)(3)-1(c)(3)(iii)]. See also Reg. 53.4945-3(a)(2). Consequently, a written or oral endorsement of a candidate is strictly forbidden. The rating of candidates, even on a nonpartisan basis, also is prohibited.
- c. **Individual Endorsements:** Therefore, when an **official** of an IRC 501(c)(3) organization endorses a candidate somewhere other than in the organization's publications or at its official functions, and the organization is mentioned, it should be made clear that such endorsement is being made by the individual in his or her private capacity and not on the organization's behalf. The following language would serve as a sufficient disclaimer: "Organization shown for identification purposes only; no endorsement by the organization is implied." However, as stated earlier, if the endorsement occurs in the organization's



publication or at its official function, such a disclaimer is insufficient to avoid attribution of the endorsement to the organization.

- d. **501(c)(3) and 501(c)(4) Joint Activities/Income/Expenses:** Situations of particular concern when an IRC 501(c)(3) organization has a related IRC 501(c)(4) organization include those in which the two organizations share staff, facilities, or other expenses or in which the two organizations conduct joint activities requiring an allocation of income and expenses. Any allocation of income or expenses between the two organizations must be carefully reviewed to ensure that the allocation method is appropriate and that the resources of the IRC 501(c)(3) organization are not being used to subsidize the political campaign activity of the IRC 501(c)(4) organization.
- e. **Rating Candidates:** The public office need not be “partisan.” The IRS revoked the tax exempt status of the Association of the Bar of the City of New York, a 501(c)(3) organization, when the association attempted to rate candidates in elective judicial races on a nonpartisan basis. On appeal, the courts upheld the IRS.