

	<b>University Campus Life Programs</b>	<b>University Recognized Student Groups</b>	<b>Non-recognized Student Organizations</b>
<b>Creation</b>	Process managed by administrative area; acknowledged by Assistant Director of Student Life	Process managed by Assistant Director of Student Life	Acknowledged by Assistant Director of Student Life
<b>Tax and Legal Compliance</b>	Reporting handled through University.	Reporting handled through University.	Organization is taxable unless it has formally applied to the IRS for tax-exempt status.
	All University exemptions and tax benefits available.	All University exemptions and tax benefits available to the campus life student group (such as non profit and tax exempt status).	Must register with state and file annual returns independently from the University if group has more than \$25,000 income.
			Must handle compliance matters independently from University.
<b>Liability Insurance</b>	Covered by University.	Covered by University.	If desired, need to purchase general liability insurance and possibly other forms of insurance, such as workers compensation insurance.
			Requires formal use agreement with University Real Estate for most use of University space. The formal use agreement not required for student

			lounge space in 318 Commons or University Square.
<b>Employees</b>	Employees are hired and managed by administrative area.	Employees are University Employees.	Purchase or contract payroll services from an external vendor; entity responsible for timely and accurate payroll reporting to IRS.
	Utilize University payroll system and reporting infrastructure, no independent withholding and reporting responsibilities.	Utilize University payroll system and reporting infrastructure, no independent withholding and reporting responsibilities.	No student FICA exemption; independent benefits programs; may purchase University Services.
	Student FICA exemption eligibility, employment benefit programs available.	Student FICA exemption eligibility, employment benefit programs available.	
<b>Payment to Vendors</b>	Must use University disbursement function to create payments to vendors.	Must use University disbursement function to create payments to vendors.	Organization would pay vendor from independent bank account; retain own check register.
	University purchasing card is available to staff to facilitate purchasing process.	University purchasing card may be available to facilitate purchasing process.	Organization subject to sales tax on purchases.
	Exemption from sales tax on University purchases.	Exemption from sales tax on University purchases.	
<b>General Financial Management</b>	Must have all financial transactions recorded in University's financial system; no external	Student group must have all financial transactions recorded in University's financial	Separate general ledger for organization required.

	checking account allowed.	system; no external checking account allowed.	
	No independent financial statement compilation and/or independent audit requirements, outside of University requirements.	No independent financial statement compilation and/or independent audit requirements.	Independent financial statement and, possibly independent audit requirements.
	Area assumes liability for all student group activities and finances (debts).	University assumes liability for all student group activities and finances (debts).	Not allowed to utilize University's financial system.
<b>International Travel</b>	Governed by the University's policy on <a href="#">Education Abroad Opportunities</a> : Addressing Health and Safety Risks. Required to purchase University mandated international travel health insurance for all international activities and receive approval from the <a href="#">International Travel Risk Assessment and Advisory Committee</a> if planning to visit a country on the U.S. Department of State Travel Warning list.	Not allowed to travel abroad without approval.	International travel by an RSO is not be defined as University travel, RSO travel is not governed by the University's policy on <a href="#">Education Abroad Opportunities: Addressing Health and Safety Risks</a> . Coverage by the <a href="#">University insurance plan</a> is optional.
<b>Other</b>	Must have continued support of the administrative area that created the group.	Must have a faculty or staff advisor that has an on-going relationship with the group.	No advisor required, but encouraged.
	Allowed to represent	Not allowed to	Not allowed to

	themselves as conducting official University business.	represent themselves as conducting official University business or as a unit or agents of the University.	represent themselves as conducting official University business or as a unit or agents of the University.
	May use University letterhead, stationary, or the University wordmark (in print, clothing, email, websites, or as part of their name) under the same guidelines as the administrative area.	May use University letterhead, stationary, or the University wordmark (in print, clothing, email, websites, or as part of their name) with permission from UMR Director of Communications. Each instance must be approved separately.	Not allowed to use University letterhead, stationary, or the University wordmark (in print, clothing, email, websites, or as part of their name).
<b>Membership</b>	Membership is determined by the administrative area, and must be only UMR students.	Membership is determined by the group, and must be only UMR students.	Membership is determined by the group and may include membership beyond UMR students.
<b>Funding</b>	Funded primarily be the administrative area. Funding may be supplemented by requests to RSA and SAB. Fund raising is allowed with permission.	Funded by requests to RSA and SAB. Fund raising is allowed with permission.	Funded through its own means. Funds may be requested from RSA and SAB for reimbursement only. Fund raising is not allowed on campus.
<b>Name</b>	May be named University of Minnesota Rochester ABCD.	Group name may not include University of Minnesota Rochester.	Group name may not be connected with University of Minnesota Rochester in any way.