## Differences between Registered Student Organizations and Campus Life Programs

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<th>Registered Student Organization</th>
<th>Campus Life Program</th>
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| **Financial Accounts** | • Group is not allowed to utilize University’s financial system.  
• Recommended procedures for financial practices and record-keeping can be viewed here.                                                                                                                                             | • Student group must have all financial transactions recorded in University’s financial system; no external checking account allowed.  
• Department assumes liability for all student group activities and finances (debts).  
• University purchasing card may be available to facilitate purchasing process.                                                                                                           |
| **Tax Compliance**    | • Group is directly responsible for fulfilling tax obligations and legal compliance (independently of the University).  
• Organization is taxable unless it has met the qualifications for tax-exempt status.  
• Organization subject to sales tax on purchases unless they have applied for and received formal exempt status authorization from the MN Department of Revenue. May need to register with state and file annual returns independently from the University. | • Reporting handled through University department.  
• All University exemptions and tax benefits available to Campus Life Program (such as income tax-exempt status and sales tax exempt status).  
• Exemption from sales tax on University purchases.  
• If the group was previously classified as a Registered Student Organization, group should meet with department to ensure financial accounts and statuses are in line with University procedure. For example, previously incorporated, the group would need to dissolve entity with State of Minnesota and file final returns. |
| **Liability Insurance** | • Registered Student Organizations and their individual members are not covered by the University’s General Liability Insurance and may be required to purchase based on the activity or event they conduct.  
• Registered Student Organizations are required to purchase liability insurance for                                                                                                                                 | • Campus Life Programs have status as University of Minnesota entities, and are insured under the University’s insurance program.  
• Individual students are not considered to be Insureds under the policies.                                                                                                                                  |
the following on-campus events: Athletic events, events or activities that involve the use of animals, activities involving the use of amusement devices, activities or events to which the general public is the primary audience, as well as Activities determined by Student Unions and Activities and the University’s Office of Risk Management to be a potential risk to the University or its students, faculty or staff members.

- Registered Student Organizations are NOT required to purchase additional liability insurance for activities that include: group meetings, campus space reservations, working concession sales at events in University facilities (e.g. Mariucci and Williams Arenas), dance practices, and on-campus events and programs intended for and attended by the University community and students.

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<th>Employees</th>
<th>University Representation (including Branding and Logos)</th>
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| • Employees or paid leadership are not University employees.  
• Group is responsible for purchasing or contracting payroll services from an external vendor.  
• Group is directly responsible for timely and accurate payroll reporting to IRS.  
• No student FICA exemption eligibility; group is responsible for securing any independent benefits programs. | • Employees of group are University Employees and subject to HR policies.  
• Group utilizes University payroll system and reporting infrastructure, no independent withholding and reporting responsibilities.  
• Student FICA exemption eligibility, employment benefit programs available. |

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| • Group is not allowed to represent themselves as conducting official University business or as a unit or agents  
• Group is not allowed to use University letterhead, stationery, or University trademarks (in print, clothing, email, websites, or as part of their name).  
• Group is allowed to use the official “Block M RSO Mark” or “Goldy RSO Mark” without alteration, or combination with any other marks  
• Group is not covered by any contracts between University and third party vendors, including but not limited to software or service licenses. | • Group is allowed to represent themselves as University business.  
• Group is subject to the oversight  
• Group is allowed to use University branding and logos, including University letterhead.  
• University department may extend resources covered by contracts between University and third party vendors to group. |