

Nos. 12-15388 & 12-15409
**IN THE UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT**

Karen GOLINSKI
Plaintiff - Appellee,

v.

UNITED STATES OFFICE OF PERSONNEL MANAGEMENT; JOHN BERRY, Director of the
United States Office of Personnel Management, in his official capacity,
Defendants,

and

BIPARTISAN LEGAL ADVISORY GROUP OF THE
U.S. HOUSE OF REPRESENTATIVES
Intervenor-Defendant-Appellant.

Karen GOLINSKI
Plaintiff-Appellee,

v.

UNITED STATES OFFICE OF PERSONNEL MANAGEMENT; JOHN BERRY, Director of
the United States Office of Personnel Management, in his official capacity,
Defendants-Appellants,

and

BIPARTISAN LEGAL ADVISORY GROUP OF THE
U.S. HOUSE OF REPRESENTATIVES,
Intervenor-Defendant.

On Appeal from the United States District Court for the Northern District of California

**BRIEF OF *AMICI CURIAE* 70 BUSINESS, PROFESSIONAL AND MUNICIPAL EMPLOYERS,
AND PROFESSIONAL, TRADE, AND CIVIC ORGANIZATIONS REPRESENTING
EMPLOYERS IN SUPPORT OF APPELLEE AND IN SUPPORT OF AFFIRMANCE OF THE
JUDGMENT BELOW**

Dated: July 10, 2012

Raymond C. Marshall
Mary T. Huser
Sabin Willett
Beth I.Z. Boland
(additional counsel listed on signature page)

BINGHAM McCUTCHEN LLP

Three Embarcadero Center
San Francisco, CA 94111
415-393-2000

*Attorneys for Amici Curiae 70 Business, Professional, and
Municipal Employers, and Professional, Trade, and Civic
Organizations Representing Employers in Support of Appellee
and in Support of Affirmance of the Judgment Below*

This brief is filed on behalf of the following businesses:

ABT Associates, Inc.	Integrated Archive Systems, Inc.
Akamai Technologies, Inc.	Jazz Pharmaceuticals Inc.
AppNexus Inc.	Kimpton Hotel & Restaurant Group, LLC
The Bank of New York Mellon Corporation	Levi Strauss & Co.
Blue Cross and Blue Shield of Massachusetts, Inc.	Loring, Wolcott & Coolidge Trust, LLC
Boston Community Capital, Inc.	The McGraw-Hill Companies, Inc.
Boston Medical Center Corporation	Microsoft Corporation
Broadcom Corporation	The Ogilvy Group, Inc.
Calvert Investments, Inc.	Onyx Pharmaceuticals, Inc.
CBS Corporation	Partners HealthCare System, Inc.
Clean Yield Asset Management	Reproductive Science Center of New England p.c.
Communispace Corporation	Starbucks Corporation
Diageo North America, Inc.	State Street Bank and Trust Company
Eastern Bank Corporation	Sun Life Financial (U.S.) Services Company, Inc.
eBay Inc.	Trillium Asset Management Corp.
Electronic Arts Inc.	Viacom Inc.
Exelon Corporation	W/S Development Associates LLC
FitCorp Healthcare Centers, Inc.	Xerox Corporation
Gap Inc.	ZipCar, Inc.
Google Inc.	Zynga Inc.

Law and professional firms:

Arnold & Porter LLP	Lafayette & Kumagai LLP
--------------------------------	------------------------------------

Baker & McKenzie LLP

**Lieff Cabraser Heimann & Bernstein,
LLP**

Burns & Levinson LLP

Nixon Peabody LLP

Edwards Wildman Palmer LLP

The Parthenon Group, LLC

Foley Hoag LLP

Ropes & Gray LLP

**Futterman Dupree Dodd Croley
Maier LLP**

Salera Consulting

Goodwin Procter LLP

Seyfarth Shaw LLP

Goulston & Storrs, P.C.

Sullivan & Worcester LLP

**Kramer, Levin, Naftalis & Frankel,
LLP**

Valdez Noor Todd & Doyle LLP

Professional, trade, and civic organizations:

**Greater Boston Chamber of
Commerce**

Out & Equal Workplace Advocates

**The National Fire Protection
Association, Inc.**

**Seattle Metropolitan Chamber of
Commerce**

And by the following cities:

**The City and County of San
Francisco, CA**

The City of New York, NY

The City of Boston, MA

The City of Santa Monica, CA

The City of Cambridge, MA

The City of Seattle, WA

The City of Los Angeles, CA

The City of West Hollywood, CA

CORPORATE DISCLOSURE STATEMENTS OF CORPORATE AMICI

ABT Associates, Inc. is a corporation organized under the laws of Massachusetts with a principal place of business in Massachusetts. It has no parent company and no publicly-held corporation owns 10 percent or more of its stock.

Akamai Technologies, Inc. is a corporation organized under the laws of Delaware with a principal place of business in Massachusetts. It has no parent company and no publicly-held corporation owns 10 percent or more of its stock.

AppNexus Inc. is a corporation organized under the laws of Delaware with a principal place of business in New York. It has no parent company. Microsoft Corporation, a publicly-held corporation, owns 10 percent or more of its stock; no other publicly-held corporation owns 10 percent or more of its stock.

The Bank of New York Mellon Corporation is a corporation organized under the laws of Delaware with a principal place of business in New York. It has no parent company and no publicly-held corporation owns 10 percent or more of its stock.

Blue Cross and Blue Shield of Massachusetts, Inc. is a non-profit corporation organized under the laws of Massachusetts with a principal place of business in Massachusetts. It has no parent company and issues no stock.

Boston Community Capital, Inc. is a non-profit corporation organized under the laws of Massachusetts with a principal place of business in Massachusetts. It has no parent company and no publicly-held corporation owns 10 percent or more of its stock.

Boston Medical Center Corporation is a non-profit corporation organized under the laws of Massachusetts with a principal place of business in Massachusetts. It

has no parent company and no publicly-held corporation owns 10 percent or more of its stock.

Broadcom Corporation is a corporation organized under the laws of California and headquartered in California. It has no parent company and no publicly-held company owns 10 percent or more of its stock.

Calvert Investments, Inc. is a corporation organized under the laws of Delaware and headquartered in Maryland. Calvert is an indirect, wholly owned subsidiary of Ameritas Mutual Holding Company.

CBS Corporation is a corporation organized under the laws of Delaware with a principal place of business in New York. National Amusements, Inc., a privately held company, owns a majority of the Class A voting stock of CBS Corporation. To CBS Corporation's knowledge without inquiry, GAMCO Investors, Inc., on March 15, 2011, filed a Schedule 13D/A with the Securities and Exchange Commission reporting that it and certain affiliates (any of which may be publicly-traded) own, in the aggregate, 10.1% of the Class A voting stock of CBS Corporation. CBS Corporation is not aware of any other publicly-traded corporation that owns 10 percent or more of its stock.

Clean Yield Asset Management is a corporation organized under the laws of Vermont and headquartered in Vermont. It has no parent company and no publicly-held company owns 10 percent or more of its stock.

Communispace Corporation is a corporation organized under the laws of Delaware with a principal place of business in Massachusetts and is a wholly owned subsidiary of Omnicom Group, Inc.

Diageo North America, Inc. is a corporation organized under the laws of Connecticut with a principal place of business in Connecticut. It is an indirect wholly-owned subsidiary of Diageo plc, which is incorporated as a public limited company in England and Wales.

Eastern Bank Corporation is a mutual holding company organized under the laws of Massachusetts with a principal place of business in Massachusetts. It has no parent company, issues no stock and is not publicly-held.

eBay Inc. is a corporation organized under the laws of Delaware and headquartered in California. It has no parent corporations and no publicly-held company owns 10 percent or more of its stock.

Electronic Arts Inc. is a corporation organized under the laws of Delaware and headquartered in California. It has no parent company and no publicly-held corporation owns 10 percent or more of its stock.

Exelon Corporation is a corporation organized under the laws of Pennsylvania with a principal place of business in Illinois. It has no parent company and no publicly-held company owns 10 percent or more of its stock.

Fitcorp Healthcare Centers, Inc. is a corporation organized under the laws of Massachusetts with a principal place of business in Massachusetts. It has no parent company and no publicly-held corporation owns 10 percent or more of its stock.

Gap Inc. is a corporation organized under the laws of Delaware and headquartered in San Francisco, California. It has no parent corporation and no publicly-held corporation owns 10% or more of Gap Inc.'s stock.

Google Inc. is a corporation organized under the laws of Delaware with a principal place of business in California. It has no parent company and no publicly-held corporation owns 10 percent or more of its stock.

Greater Boston Chamber of Commerce is a non-profit corporation organized under the laws of Massachusetts with a principal place of business in Massachusetts. It has no parent company and issues no stock.

The Greater Seattle Chamber of Commerce (doing business as **Seattle Metropolitan Chamber of Commerce**) is a non-profit corporation organized under the laws of Washington State with a principal place of business in Seattle, Washington. It has no parent company and issues no stock.

Integrated Archive Systems, Inc. is a corporation organized under the laws of California with a principal place of business in California. It has no parent company and no publicly-held corporation owns more than 10 percent of its stock.

Jazz Pharmaceuticals Inc. is a corporation organized under the laws of Delaware and headquartered in California. It is a wholly owned subsidiary of Jazz Pharmaceuticals, plc of Ireland, a publicly traded company which owns 100 percent of Jazz Pharmaceuticals, Inc.'s stock.

Kimpton Hotel & Restaurant Group, LLC is a limited liability company organized under the laws of Delaware with a principal place of business in California. It is wholly-owned by Kimpton Group Holding, LLC, a privately-held limited liability company organized under the laws of Delaware.

Levi Strauss & Co. is a corporation organized under the laws of Delaware with a principal place of business in California. It has no parent company and no publicly-held corporation owns 10 percent or more of its stock.

Loring, Wolcott & Coolidge Trust, LLC is a non-depository trust company and limited liability company organized under the laws of New Hampshire with a principal place of business in Massachusetts. It has no parent company and no publicly-held corporation owns 10 percent or more of its stock.

The McGraw-Hill Companies, Inc. is a corporation organized under the laws of New York with a principal place of business in New York. It has no parent company and no publicly-held corporation owns 10 percent or more of its stock.

Microsoft Corporation is a corporation organized under the laws of Washington with a principal place of business in Washington. It has no parent company and no publicly-held corporation owns 10 percent or more of its stock.

The National Fire Protection Association, Inc. is a non-profit corporation organized under the laws of Massachusetts with a principal place of business in Massachusetts. It has no parent company and it issues no stock.

The Ogilvy Group, Inc. is a corporation organized under the laws of New York with a principal place of business in New York. It is an indirect, wholly-owned subsidiary of WPP plc, a public limited company incorporated under the Companies (Jersey) Law 1991 (as amended).

Onyx Pharmaceuticals, Inc. is a corporation organized under the laws of Delaware with a principal place of business in California. It has no parent company and no publicly-held corporation owns 10 percent or more of its stock.

Out & Equal Workplace Advocates is a section 501(c)(3) corporation organized under the laws of California with a principal place of business in California. It has no parent company and no publicly-held corporation owns 10 percent or more of its stock.

The Parthenon Group, LLC is a limited liability company organized under the laws of Delaware with a principal place of business in Massachusetts. It has no parent company and no publicly-held corporation owns 10 percent or more of its membership interests.

Partners HealthCare System, Inc. is a non-profit corporation organized under the laws of Massachusetts with a principal place of business in Massachusetts. It has no parent company and issues no stock.

Reproductive Science Center of New England p.c. is a professional corporation organized under the laws of Massachusetts with a principal place of business in Massachusetts. It has no parent company and issues no stock.

Starbucks Corporation is a corporation organized under the laws of Washington State with a principal place of business in Washington. It has no parent company and no publicly-held corporation owns more than 10 percent of its stock.

State Street Bank and Trust Company is a trust company chartered and existing under the laws of Massachusetts with a principal place of business in Massachusetts. It is a wholly-owned subsidiary of State Street Corporation, a publicly-traded corporation.

Sun Life Financial (U.S.) Services Company, Inc. is a corporation organized under the laws of Delaware with a principal place of business in Massachusetts. It is a wholly-owned subsidiary of Sun Life of Canada (U.S.) Holdings, Inc.

Trillium Asset Management Corporation is a corporation organized under the laws of Delaware and headquartered in Massachusetts. It has no parent company and not publicly held corporation owns more than 10 percent of its stock.

Viacom Inc. is a publicly-held corporation organized under the laws of Delaware and headquartered in New York, New York. It has no publicly-held parent company and no publicly-held company owns 10 percent or more of its stock

W/S Development Associates LLC is a limited liability company organized under the laws of Massachusetts with a principal place of business in Massachusetts. No publicly-traded corporation owns more than ten percent of its membership interests.

Xerox Corporation is a corporation organized under the laws of New York with a principal place of business in Connecticut. It has no parent company and no publicly-held corporation owns 10 percent or more of its stock.

Zipcar, Inc. is a corporation organized under the laws of Delaware with a principal place of business in Massachusetts. It has no parent company and no publicly-held corporation owns 10 percent or more of its stock.

Zynga Inc. is a corporation organized under the laws of Delaware and headquartered in California. It has no parent company and no publicly held corporation owns 10 percent or more of its stock.

TABLE OF CONTENTS

TABLE OF AUTHORITIES	xi
INTEREST OF AMICI CURIAE.....	1
ARGUMENT	2
A. The Burden of Compliance with DOMA.....	3
1. Workplace Benefits and a Workplace Ethos of Transparent Fairness are Critical to Enterprise Success.....	3
2. DOMA Burdens Amici’s Employees and Strains the Employer/Employee Relationship	4
3. DOMA Forces Employers to Incur Administrative Burdens and Expense	11
B. DOMA Forces Employers to Affirm Discrimination They Regard as Injurious to the Corporate Mission	16
CONCLUSION	19

Table of Authorities

Cases	Page(s)
<i>Board of the County Commissioners of Bryan County v. Brown</i> , 520 U.S. 397, 400 (1997).....	17
<i>Grutter v. Bollinger</i> , 539 U.S. 306 (2003).....	19
<i>In re Marriage Cases</i> , 43 Cal. 4th 757, 183 P.3d 384 (Cal. 2008)	4
<i>Strauss v. Horton</i> , 46 Cal. 4th 364, 207 P.3d 48 (Cal. 2009)	3

Constitutional and Statutory Provisions

1 U.S.C. § 7	1
5 U.S.C. §§ 6381-87.....	8
8 U.S.C. § 1153.....	10, 11
26 U.S.C. § 72(t)	9
26 U.S.C. § 105.....	5, 6
26 U.S.C. § 106.....	5, 6
26 U.S.C. § 125.....	6
26 U.S.C. § 152.....	5, 6, 11
26 U.S.C. § 213(a)	7
26 U.S.C. § 401(a)	10
26 U.S.C. § 401(k)	9
26 U.S.C. § 415(b)	10

26 U.S.C. § 41710

26 U.S.C. § 5000(b)5

26 U.S.C. § 60137

26 U.S.C. § 6110(k)13

26 U.S.C. § 9801(f)8

28 U.S.C. § 1738C1

29 U.S.C. § 105510

29 U.S.C. §§ 1161-697

29 U.S.C. § 11637

29 U.S.C. § 11675, 7

29 U.S.C. §§ 1181-838

29 U.S.C. § 2601 *et seq.*8

Cal. Fam. Code § 308(b)3

Cal. Gov’t Code § 12490(a)16

Cal. Health & Safety Code § 1366.20 *et seq.*8

Cal. Ins. Code § 10128.50 *et seq.*8

Cal. Lab. Code § 280818

Defense of Marriage Act, Pub. L. No. 104-199, 110 Stat. 2419 (1996)..... *passim*

Consolidated Omnibus Budget Reconciliation Act of 1985, Pub. L. No. 99-
272, 100 Stat. 82 (1986).....7

Family and Medical Leave Act of 1993, Pub. L. 103-3, 107 Stat. 6 (1993)8

Health Insurance Portability and Accountability Act of 1996, Pub. L. 104-
191, 110 Stat. 1936 (1996).....8

Mass. Gen. Laws ch. 151B, § 416

N.Y. Exec. Law. § 296(a)16
 N.M. Stat. Ann. § 40-1-43
 Wash. Rev. Code § 49.60.030(1)(a)16

Regulations

Treas. Reg. § 1.106-15, 6
 Treas. Reg. § 1.125-48
 Treas. Reg. § 1.401(k)-19
 Treas. Reg. § 54.4980B-17
 Treas. Reg. § 54.9801-68

Administrative Rulings

95 Md. Op. Atty. Gen. 3, 2010 WL 886002 (Feb. 23, 2010)3
 I.R.S. Notice 2007-7, 2007-1 C.B. 395, 2007 WL 60771 (Jan. 27, 2007)9
 I.R.S. Priv. Ltr. Rul. 200108101, 2000 PLR LEXIS 2092 (Nov. 17, 2000)12
 I.R.S. Priv. Ltr. Rul. 200339001, 2003 PLR LEXIS 879 (June 13, 2003)6
 I.R.S. Priv. Ltr. Rul. 200524016, 2005 PLR LEXIS 278 (Mar. 17, 2005)6
 I.R.S. Priv. Ltr. Rul. 9717018, 1997 PLR LEXIS 85 (Jan. 22, 1997)6
 I.R.S. Priv. Ltr. Rul. 9850011, 1998 PLR LEXIS 1650 (Sept. 10, 1998)6
 N.M. Op. Atty. Gen. 11-01, 2011 WL 111243 (Jan. 4, 2011)3
 R.I. Exec. Order No. 12-02 (May 14, 2012), *available at*
 [http://www.governor.ri.gov/documents/executiveorders/2012/Executive_
 Order_12-02.pdf](http://www.governor.ri.gov/documents/executiveorders/2012/Executive_Order_12-02.pdf)3

Federal Rules of Procedure

Fed. R. App. P. 291

International Authorities

Act of 27 June 2008 No. 53 (Nor.)11

Äktenskapsbalk [Marriage Code] 1:1 (Swed.)11

Burgerlijk Wetboek [Civil Code], Art. 30:1 (Neth.)11

Civil Marriage Act, S.C. 2005, c. 33 (Can.)11

Civil Union Act 17 of 2006 (S. Afr.)11

Code Civil [Civil Code], art. 143 (Belg.)11

Código Civil para el Distrito Federal [Civil Code of the Federal District], art.
146 (Mex. City)11

Law 13/2005 Código Civil [Civil Code] 2005, 157 (Spain)11

Law 26.618, July 22, 2010, [CXVIII] B.O. 31.949 (Arg.)11

Law No. 9/2010, May 31, 2010 (Port.)11

Law No. 65/2010, June 27, 2012 (Ice.)11

Law No. 532, June 12, 2012 (Den.)11

Other Authorities

M.V. Lee Badgett, Center for American Progress & UCLA Williams
Institute, *Unequal Taxes on Equal Benefits* (Dec. 2007),
available at [http://williamsinstitute.law.ucla.edu/wp-
content/uploads/Badgett-UnequalTaxesOnEqualBenefits-Dec-2007.pdf](http://williamsinstitute.law.ucla.edu/wp-content/uploads/Badgett-UnequalTaxesOnEqualBenefits-Dec-2007.pdf).....7, 12

Tara Siegel Bernard, *A Progress Report on Gay Employee Health Benefits*,
N.Y. Times, Aug. 15, 2011, *available at*
[http://bucks.blogs.nytimes.com/2010/12/14/a-progress-report-on-gay-
employee-health-benefits/](http://bucks.blogs.nytimes.com/2010/12/14/a-progress-report-on-gay-employee-health-benefits/)15

Tara Siegel Bernard, *For Gay Employers, an Equalizer*,
N.Y. Times, May 20, 2011, *available at*
[http://www.nytimes.com/2011/05/21/your
-money/health-insurance/21money.html](http://www.nytimes.com/2011/05/21/your-money/health-insurance/21money.html)15

Tara Siegel Bernard, *Yale Payroll Error Gives Gay Employees a New Years Surprise*, N.Y. Times, Jan. 11, 2011, available at <http://bucks.blogs.nytimes.com/2011/01/11/yale-payroll-error-costs-gay-employees-thousands/>13, 18

Cal. Franchise Tax Bd., Publication 776, *Tax Information for Same-Sex Married Couples*, available at https://www.ftb.ca.gov/forms/2011/11_776.pdf12

James K. Harter, Frank L. Schmidt & Theodore L. Hayes, *Business-Unit-Level Relationship Between Employee Satisfaction, Employee Engagement, and Business Outcomes: A Meta-Analysis*, 87 J. Applied Psychol. 268 (2002)4

Human Rights Campaign, *Domestic Partner Benefits: Grossing Up to Offset Imputed Income Tax*, available at <http://www.hrc.org/resources/entry/domestic-partner-benefits-grossing-up-to-offset-imputed-income-tax>.....5, 15

Human Rights Campaign, *Employment Non-Discrimination Act: H.R.1397 & S.811*, available at <http://www.hrc.org/laws-and-legislation/federal-legislation/employment-non-discrimination-act>.....18

I.R.S. Info. Ltr. 2011-0066, 2011 WL 4626122 (Jul. 27, 2011)6

Maine Dep’t of Sec. of State, *Proposed Initiative Ballot Question / Public Comment*, available at <http://www.maine.gov/sos/cec/elec/2012/proposed2012question.html>

Md. State Bd. of Elections, *2012 Presidential Election*, available at <http://www.elections.state.md.us/elections/2012/index.html>3

MetLife, 10th Annual Study of Employee Benefit Trends (2011), available at <http://www.metlife.com/assets/institutional/services/insights-and-tools/ebts/ml-10-Annual-EBTS.pdf>4

National Conference of State Legislatures, *Defining Marriage: Defense of Marriage Acts and Same-Sex Marriage Laws*, available at <http://www.ncsl.org/issues-research/human-services/same-sex-marriage-overview.aspx>4

Ronald D. Rotunda & John E. Nowack, 2 Treatise on Constitutional Law,
Substance & Procedure § 16.3 at 1027-28 (4th ed. 2007).....17

Starbucks Corp., *Diversity at Starbucks*, available at
[http://www.starbucks.com/about-us/company-information/diversity-at-
starbucks](http://www.starbucks.com/about-us/company-information/diversity-at-starbucks).18

U.S. Bureau of Labor Statistics, *Employee Benefits in the United States —
March 2011* (July 26, 2011), available at
<http://www.bls.gov/news.release/ebs2.nr0.htm>4

John Wagner, *Same-Sex Marriage Headed to Ballot in Md.*, Wash. Post,
June 7, 2012, available at
[http://www.washingtonpost.com/blogs/maryland-politics/post/same-sex-
marriage-headed-to-ballot-in-md/2012/06/07/gJQAVCn3LV_blog.html](http://www.washingtonpost.com/blogs/maryland-politics/post/same-sex-marriage-headed-to-ballot-in-md/2012/06/07/gJQAVCn3LV_blog.html)2

Washington Secretary of State, *R-74 Frequently Asked Questions*, available
at <http://sos.wa.gov/elections/R74FAQ.aspx>3

INTEREST OF *AMICI CURIAE*

This brief is submitted with the consent of all parties pursuant to Fed. R. App. P. 29(a).

Amici are financial institutions, medical centers, health-care providers, energy and high technology businesses, manufacturers, media companies, pharmaceutical companies, professional firms, retailers, marketers, non-profit organizations, and the cities of Boston, Cambridge, Los Angeles, New York, San Francisco, Santa Monica, Seattle, and West Hollywood, as well as trade and professional associations.¹ In short, *amici* are employers or associations of employers, and we share a desire to attract, retain and secure a talented workforce. Our enterprises are located in or operate in states that recognize certain marriages of our employees and colleagues to same-sex spouses. At the same time, we are subject to the federal Defense of Marriage Act (“DOMA”)², which precludes federal recognition of these marriages. This dual regime uniquely burdens *amici*. It puts us, as employers and enterprises, to unnecessary cost and administrative complexity, and regardless of our business or professional judgment forces us to discriminate against a class of our lawfully-married employees, upon whose welfare and morale our own success in part depends. *Amici* write to advise the Court concerning the impact on the employer of these conflicting legal regimes.

¹ Pursuant to Fed. R. App. P. 29(c)(5), *amici* certify that no party’s counsel authored this brief in whole or in part, no party or party’s counsel contributed money that was intended to fund preparing or submitting this brief, and no person contributed money that was intended to fund, prepare, or submit this brief.

² Pub. L. No. 104-199, 110 Stat. 2419 (1996) (codified at 1 U.S.C. § 7 and 28 U.S.C. § 1738C). DOMA, in relevant part, directs that all federal legislation and regulation be construed such that “the word ‘marriage’ means only a legal union between one man and one woman as husband and wife, and the word ‘spouse’ refers only to a person of the opposite sex who is a husband or a wife.” 1 U.S.C. § 7.

ARGUMENT

The House of Representatives argues that Congress, through DOMA, sought to impose a uniform rule of eligibility for federal marital benefits.³ The perspective of the American employer who must implement DOMA is very different. Because marriages are celebrated and recognized under state law, a federal law withholding marital benefits from some lawful marriages, but not others, creates a *non*-uniform rule. Employers are obliged to treat one employee spouse differently from another, when each is married, and each marriage is equally lawful. In this brief, *amici* show how the burden of DOMA's dual regime is keenly felt by enterprises that conduct operations or do business in jurisdictions that authorize or recognize same-sex marriage.⁴

Ten states and the District of Columbia now either authorize the marriages of same-sex couples, or recognize (to varying degrees) such marriages when performed in other states, while DOMA, operating in each state, precludes federal recognition of these marriages.⁵ The burden of a dual regime arises for enterprises that conduct operations or do business in any of these jurisdictions.⁶

³ See Br. of Intervenor-Defendant-Appellant, Dkt. 36, at 33-37.

⁴ The fact that marriage laws vary from state to state does not create the practical problems we discuss below. Absent DOMA, employers could treat all employees married under the law of any state in a consistent way. Our burden arises because federal law intrudes to conflict with state law, forcing the employer to create two groups of married employees, and to treat one group differently from another.

⁵ Marriage between same-sex couples is lawful in Connecticut, Iowa, Massachusetts, New Hampshire, New York, Vermont, and the District of Columbia. See National Conference of State Legislatures, *Defining Marriage: Defense of Marriage Acts and Same-Sex Marriage Laws*, available at <http://www.ncsl.org/issues-research/human-services/same-sex-marriage-overview.aspx> (updated June 2012). Laws that would legalize same-sex marriage in Maryland and in Washington are subject to statewide referenda on November 6, 2012. See John Wagner, *Same-Sex Marriage Headed to Ballot in Md.*, Wash. Post, June 7, 2012, available at <http://www.washingtonpost.com/blogs/maryland-politics/post/same-sex-marriage-headed-to-ballot-in-md/2012/06/07/>

(Footnote Continued on Next Page.)

A. The Burden of Compliance with DOMA.

1. Workplace Benefits and a Workplace Ethos of Transparent Fairness are Critical to Enterprise Success.

The capital of modern enterprises is in many ways a human capital. Success depends on the talent, morale and motivation of people. To attract the best employees and colleagues, *amici* must offer robust workplace benefits and a workplace ethos of transparent fairness. In 2011, 85% of full-time U.S. workers in private industry had access to medical benefits through their employer, and 73% to

(Footnote Continued from Previous Page.)

gJQAVCn3LV_blog.html; Md. State Bd. of Elections, *2012 Presidential Election, available at* <http://www.elections.state.md.us/elections/2012/index.html> (listing the referendum petition on Maryland's Civil Marriage Protection Act); Washington Secretary of State, *R-74 Frequently Asked Questions, available at* <http://sos.wa.gov/elections/R74FAQ.aspx> (describing Referendum 74, the referendum measure on Washington's same-sex marriage law). Maine's November 6, 2012 ballot includes a citizen initiative that would legalize same-sex marriage in Maine. See Maine Dep't of Sec. of State, *Proposed Initiative Ballot Question / Public Comment, available at* <http://www.maine.gov/sos/cec/elec/2012/proposed2012question.html> (discussing "An Act To Allow Marriage Licenses for Same-sex Couples and Protect Religious Freedom").

Rhode Island, Maryland, and New Mexico recognize marriages between same-sex couples lawfully performed in other states. Recognition of Out of State Same-Sex Marriages, R.I. Exec. Order No. 12-02 (May 14, 2012), *available at* http://www.governor.ri.gov/documents/executiveorders/2012/Executive_Order_12-02.pdf; Marriage—Whether Out-of-State Same-Sex Marriage That Is Valid In The State Of Celebration May Be Recognized In Maryland, 95 Md. Op. Atty. Gen. 3, 2010 WL 886002 (Feb. 23, 2010); N.M. Stat. Ann. § 40-1-4; Are same-sex marriages performed in other jurisdictions valid in New Mexico?, N.M. Op. Atty. Gen. 11-01, 2011 WL 111243 (Jan. 4, 2011).

California recognizes marriages between same-sex couples as valid under state law if those marriages were performed in California between June 16, 2008 and November 4, 2008, or were performed outside of California prior to November 5, 2008. See *Strauss v. Horton*, 46 Cal. 4th 364, 397, 470, 207 P.3d 48, 68, 119 (Cal. 2009); Cal. Fam. Code § 308(b).

⁶ *Amici* acknowledge that further complexity arises from additional categories of committed relationships, such as domestic partnerships and civil unions, that are recognized by various states; however, because Ms. Golinski is married to her spouse, these other relationships are not presently before the Court in this matter.

an employer-provided retirement plan.⁷ Benefits packages—especially health and retirement benefits—are a direct contributor to employee loyalty.⁸ Satisfied and engaged workers are more productive and perform better across a variety of metrics than less-satisfied colleagues.⁹ Workplace benefits enhance the employer/employee relationship, which in turn is a key to enterprise success. To compete effectively in modern economies and demographic groups, *amici* strive to offer workplace benefits to their employees on an equitable basis.

2. **DOMA Burdens *Amici's* Employees and Strains the Employer/Employee Relationship.**

Federal law provides to the working family many benefits and protections relating to healthcare, protected leave, and retirement. These protections provide security and support to an employee grappling with sickness, disability, childcare, family crisis, or retirement, allowing the employee to devote more focus and attention to his work. In California, for example, employees who are married expect that they have “enter[ed] . . . into a committed, officially recognized, and protected family relationship that enjoys all of the constitutionally based incidents of marriage.”¹⁰ They make important personal and financial decisions in reliance

⁷ U.S. Bureau of Labor Statistics, *Employee Benefits in the United States — March 2011* (July 26, 2011), *available at* <http://www.bls.gov/news.release/ebs2.nr0.htm>.

⁸ MetLife, 10th Annual Study of Employee Benefit Trends 20 (2012), *available at* <http://www.metlife.com/assets/institutional/services/insights-and-tools/efts/ml-10-Annual-EBTS.pdf>. Sixty-six percent of polled employees agreed that health benefits were “very important for feelings of loyalty to the company,” 59 percent agreed regarding retirement benefits, and 51 percent who agreed regarding dental, disability, vision, and life insurance benefits. *Id.* at 26.

⁹ James K. Harter, Frank L. Schmidt & Theodore L. Hayes, *Business-Unit-Level Relationship Between Employee Satisfaction, Employee Engagement, and Business Outcomes: A Meta-Analysis*, 87 *J. Applied Psychol.* 268 (2002).

¹⁰ *In re Marriage Cases*, 43 Cal. 4th 757, 829, 183 P.3d 384, 433-34 (Cal. 2008).

on that promise and expect such protections to be available to them when faced with challenging life circumstances.

DOMA defeats this expectation, to the direct detriment of some married employees of *amici*, and by extension, of *amici* ourselves. As set forth below, DOMA forces *amici* to investigate the gender of the spouses of our lawfully-married employees and then to single out those employees with a same-sex spouse. DOMA enforces discriminatory tax treatment of spousal health care benefits. In many other benefit-related matters, *amici* must incur the cost and administrative burden of “workarounds” (employer-created benefit structures attempting to compensate for the discriminatory effects of DOMA), or leave the married workforce in separate castes.¹¹

Health Insurance and Related Benefits. While DOMA does not prevent an employer from offering health-care benefits¹² to the same-sex spouse of an employee, it does impose discriminatory tax treatment. Under the Internal Revenue Code, the fair market value of health care benefits for a qualified employee’s spouse who is not otherwise a dependent of the qualified employee is not subject to federal income tax,¹³ but DOMA forces both employer and employee to treat that value as taxable income when the qualified employee’s spouse is a

¹¹ See, e.g., Human Rights Campaign, *Domestic Partner Benefits: Grossing Up to Offset Imputed Income Tax*, available at <http://www.hrc.org/resources/entry/domestic-partner-benefits-grossing-up-to-offset-imputed-income-tax> (“Human Rights Campaign: Grossing Up”)

¹² Such benefits typically are offered through a “group health plan.” See 29 U.S.C. § 1167(1); 26 U.S.C. § 5000(b)(1).

¹³ See, e.g., 26 U.S.C. §§ 105, 106(a), 152; Treas. Reg. § 1.106-1 (excluding from gross income “contributions which his employer makes to an accident or health plan for compensation ... to the employee for personal injuries or sickness incurred by him, [or] his spouse ...”).

same-sex spouse.¹⁴ Even where an employer provides coverage under a “family plan,” in which the addition of a discrete beneficiary may not add a discrete premium cost, an employee who elects such coverage for her same-sex spouse or for the children of her same-sex spouse is taxed on the imputed fair market value of that coverage, unless the individuals covered qualify as tax dependents through independent means.¹⁵

DOMA creates other tax distinctions with respect to workplace healthcare benefits. An employer may allow a married employee to reduce his taxable income by paying, on a pre-tax basis, the cost of coverage for a different-sex spouse, but not for a same-sex spouse.¹⁶ A married employee may reduce his tax burden through pre-tax contributions to a “cafeteria” plan on behalf of a spouse, or be reimbursed on a pre-tax basis for spousal medical expenses from a health savings account or flexible savings account—but only for a different-sex spouse.¹⁷

Because of DOMA, the typical paycheck and Form W-2 for a married employee with a same-sex spouse looks quite different from that of her colleague married to a different-sex spouse. The Form W-2 for the first will show higher

¹⁴ See, e.g., I.R.S. Info. Ltr. 2011-0066, 2011 WL 4626122 (Jul. 27, 2011); I.R.S. Priv. Ltr. Rul. 200524016, 2005 PLR LEXIS 278 at *23-24 (Mar. 17, 2005); I.R.S. Priv. Ltr. Rul. 200339001, 2003 PLR LEXIS 879 at *9-11 (June 13, 2003); I.R.S. Priv. Ltr. Rul. 9850011, 1998 PLR LEXIS 1650 at*10-12 (Sept. 10, 1998); I.R.S. Priv. Ltr. Rul. 9717018, 1997 PLR LEXIS 85 at *11-12 (Jan. 22, 1997).

¹⁵ See 26 U.S.C. § 152(a) (defining “dependent”).

¹⁶ 26 U.S.C. §§ 105(b), 106(a) (limiting pre-tax treatment of medical expenses to employees, [opposite-sex] spouses and certain dependents).

¹⁷ See 26 U.S.C. § 125(f) (limiting “qualified benefits” under a cafeteria plan to benefits that are “not includible in the gross income of the employee”); Treas. Reg. § 1.106-1 (excluding from gross income “contributions which his employer makes to an accident or health plan for compensation ... to the employee for personal injuries or sickness incurred by him, his spouse” or certain dependents).

taxable wages, due to the addition of the imputed value of the spouse's healthcare coverage, and reduced take-home pay, reflecting the increased withholding on that imputed income. One study shows that, on average, the Form W-2 of the employee married to a same-sex spouse will show \$1,069 more in federal taxes paid than that of her colleague married to a different-sex spouse.¹⁸ The former, unlike the latter, cannot reduce her tax obligation by pooling her same-sex spouse's uncompensated medical expenses to meet the threshold required for a federal tax deduction.¹⁹

Continuing Health Coverage and Open Enrollment Periods. Under COBRA,²⁰ most private employers must continue to offer existing group healthcare coverage to employees, their spouses and their dependent children upon certain qualifying events, such as job termination and divorce.²¹ DOMA excludes same-sex spouses from this default protection. Unless an employer voluntarily extends coverage (which may be difficult as a practical matter in markets where

¹⁸ M.V. Lee Badgett, Center for American Progress & UCLA Williams Institute, *Unequal Taxes on Equal Benefits*, at 7 (Dec. 2007), available at <http://williamsinstitute.law.ucla.edu/wp-content/uploads/Badgett-UnequalTaxesOnEqualBenefits-Dec-2007.pdf> (last visited June 12, 2012).

¹⁹ See 26 U.S.C. § 213(a) (2011) (uncompensated medical expenses of the taxpayer, his or her spouse, or his or her dependents deductible to the extent exceeding 7.5 percent of adjusted gross income). DOMA bars the same-sex married couple from filing federal income tax returns under "married, filed jointly" status—a prerequisite for pooling deductions like uncompensated medical expenses. See generally 26 U.S.C. § 6013 (2011) (joint tax returns).

²⁰ Consolidated Omnibus Budget Reconciliation Act (COBRA), Pub. L. No. 99-272, 100 Stat. 82 (codified in scattered titles, including at 29 U.S.C. §§ 1161-1169); see also Treas. Reg. § 54.4980B-1. COBRA applies to businesses with 20 or more employees.

²¹ See, e.g., 29 U.S.C. § 1163(1)-(6) (defining qualifying events for COBRA coverage); *id.* § 1167(3) (defining "qualified beneficiary," in relevant part, in terms of the covered employee's "spouse").

such coverage is limited or unavailable), the same-sex spouse of a terminated employee will be without the equivalent of federal COBRA protection.²²

Under HIPAA,²³ an employee who marries may immediately add a new spouse to his health plan that allows for spousal coverage.²⁴ HIPAA also allows an employee to change his coverage status to cover a spouse under his own plan in special circumstances, including where the spouse loses coverage due to job termination.²⁵ Because of DOMA, lawfully married same-sex couples lack this federal protection.²⁶ Equitable treatment can exist only where an employer voluntarily secures a special plan accommodation.²⁷

Protections in Times of Family Crisis and Illness. If an employee's different-sex spouse becomes seriously sick or injured, federal law permits her up to 12 work weeks of unpaid, protected leave to care for her spouse.²⁸ In

²² Because COBRA does not extend to small businesses, DOMA does not impair the operation of a state statute that provides comparable benefits to businesses with fewer than 20 employees. *See, e.g.,* Cal. Health & Safety Code § 1366.20 *et seq.*; Cal. Ins. Code § 10128.50 *et seq.*

²³ Health Insurance Portability and Accountability Act of 1996, Pub. L. 104-191, 110 Stat. 1936 (codified in scattered sections, including at 29 U.S.C. §§ 1181-1183).

²⁴ *See* 26 U.S.C. § 9801(f) (discussing “special enrollment”); Treas. Reg. § 54.9801-6 (regulating coverage in special enrollment periods).

²⁵ *Id.* Employees under cafeteria plans may also change their health coverage following triggering qualifying events. *See* Treas. Reg. § 1.125-4.

²⁶ Similarly, when an employee's same-sex spouse gives birth to or adopts a child, the employee may not be able to immediately enroll the child unless the child otherwise qualifies as the employee's dependent. *See, e.g.,* Treas. Reg. § 54.9801-6(b)(2)(iv)-(vi).

²⁷ An employer providing such an accommodation may also need to secure the cooperation of any relevant carrier or service provider.

²⁸ Family and Medical Leave Act of 1993 (“FMLA”), Pub. L. 103-3, 107 Stat. 6 (codified in scattered sections of 5 U.S.C. and 29 U.S.C., including at 5 U.S.C. §§ 6381-6387 and 29 U.S.C. § 2601 *et seq.*).

emergencies, she may use a pre-retirement “hardship distribution” from her 401(k) plan to pay his medical expenses.²⁹ While the distribution is taxable, the employee will be exempted from certain penalties that would otherwise apply.³⁰ An employee with a same-sex spouse has no such assurances. Federal law secures her no leave, and she will be subject to early withdrawal penalties (as well as tax) should she take pre-tax distributions to pay for spousal care. At their own cost and administrative burden, some employers extend “FMLA-like” rights to employees with same-sex spouses, allowing them to take protected leave to care for a same-sex spouse. In addition, employers may devise 401(k) plans to permit pre-retirement hardship distributions for a “primary beneficiary” designated by the participant.³¹ These workarounds are entirely at the employer’s direct cost. Absent employer-funded programs, the employee will lack the flexibility – enjoyed by her colleague with a different-sex spouse – to care for a same-sex spouse in times of crisis or illness.

Retirement Protections. DOMA also strikes at retirement protections. Most employee pension plans are controlled by ERISA, which provides substantive rights to different-sex spouses. For example, most defined-benefit pension plans and certain defined-contribution retirement plans are required to distribute benefits in a form, such as a qualified joint and survivor annuity or qualified preretirement survivor annuity, that ensures that a participant’s opposite-sex spouse may receive

²⁹ 26 U.S.C. § 401(k)(2)(B)(i)(IV); Treas. Reg. § 1.401(k)-1(d)(3)(iii)(B)(1).

³⁰ Under 26 U.S.C. § 72(t), an enrollee may avoid imposition of additional tax on early retirement fund distributions if certain criteria are met, including distributions for spousal medical expenses and qualified domestic relations orders. The same-sex spouses of *amici’s* employees are excluded from these federal benefits under DOMA.

³¹ I.R.S. Notice 2007-7, 2007-1 C.B. 395, 2007 WL 60771 (Jan. 27, 2007).

a portion of the participant's benefit absent express waiver by the participant (with spousal consent), and most retirement plans must provide opposite-sex spouses with special rights to the participant spouse's benefit if the participant dies while still employed.³² The same-sex spouses of *amici's* employees lack these ERISA safeguards. Employers can provide equivalent protections across the workforce only by building workarounds into retirement plans. Even then, the same-sex spouse will not be afforded the full range of federal tax benefits associated with qualified joint and survivor annuities or qualified preretirement survivor annuities that a different-sex spouse enjoys.³³

Visa Rights. Under operative immigration law, employers may recruit certain highly qualified scientists, business executives and scholars.³⁴ This is of great benefit to those *amici* that actively recruit foreign nationals, or transfer international employees domestically. DOMA burdens an enterprise's ability to do so by precluding it from offering a foreign national's same-sex spouse the shared visa status that a different-sex spouse would receive. A recruited or transferred foreign national married to a same-sex spouse must either leave the spouse behind, or secure an independent visa status for the spouse (at personal expense and effort),

³² See 29 U.S.C. § 1055; 26 U.S.C. §§ 401(a)(11), 417.

³³ See, e.g., 29 U.S.C. § 1055(d), (e) (defining qualified joint and survivor annuities and qualified pre-retirement survivor annuities as covering the "surviving spouse" of the plan participant); 26 U.S.C. § 417(b), (c) (same). Benefits under a qualified joint and survivor annuity are excluded for purposes of calculating annual limits on retirement benefits an individual may receive on a tax-deferred basis. 26 U.S.C. § 415(b). A surviving same-sex spouse receives benefits as a straight life annuity, which counts towards these limits without exclusion. A surviving employee is also unable, because of DOMA, to defer the payment of death benefits (and associated taxes) from his spouse's plan. See 26 U.S.C. § 401(a)(9). An opposite-sex surviving spouse, by contrast, may defer to age 70.5. *Id.*

³⁴ 8 U.S.C. § 1153(b)(1)(A), (B), (C).

and thereafter live with the risk of the expiration or rescission of that visa. For obvious reasons, this is a considerable impediment to attracting foreign nationals. Many may decline to come to a country that will not recognize a marriage that is lawful at home³⁵; others may require assurances from the prospective employer that their relationship and marital estate can be adequately protected despite DOMA—assurances that the employer cannot provide. The preclusion of recognition of the foreign same-sex spouse under immigration law also subjects the foreign national, and accordingly the employer, to special taxation problems.³⁶

3. DOMA Forces Employers to Incur Administrative Burdens and Expense.

DOMA forces *amici* to administer dual systems of benefits and payroll, and imposes on them the cost of the workarounds necessary to protect married colleagues.

³⁵ See 8 U.S.C. § 1153(d) (providing that a “spouse” shall share the same visa status of an immigrant granted a visa). Currently, *amici* understand that individuals may lawfully marry a same-sex spouse in Argentina, Belgium, Canada, Denmark, Iceland, the Netherlands, Norway, Portugal, South Africa, Spain, and Sweden. See Law 26.618, July 22, 2010 [CXVIII] B.O. 31.949 (Arg.); Code Civil [Civil Code], art. 143 (Belg.); Civil Marriage Act, S.C. 2005, c. 33 (Can.); Law No. 532, June 12, 2012 (Den.); Law No. 65/2010, June 27, 2012 (Ice.); Burgerlijk Wetboek [Civil Code], Art. 30:1 (Neth.); Act of 27 June 2008 No. 53 (Nor.); Law No. 9/2010, May 31, 2010 (Port.); Civil Union Act 17 of 2006 (S. Afr.); Law 13/2005 Código Civil [Civil Code] 2005, 157 (Spain); Äktenskapsbalk [Marriage Code] 1:1 (Swed.). Mexico City allows same-sex marriages which are recognized in all Mexican states. See Código Civil para el Distrito Federal [Civil Code of the Federal District], art. 146 (Mex. City).

³⁶ Whereas the same-sex spouse of a foreign national might be considered the tax dependent of the foreign national in the home country, DOMA precludes this treatment for the purposes of federal income taxes (even if the foreign national is the couple’s sole income source). See 26 U.S.C. § 152(a)(3)(A) (foreign national cannot qualify as dependent of taxpayer). Absent DOMA, the same-sex spouse of the foreign national would be eligible for a US resident visa, see 8 U.S.C. § 1153(d), would receive a social security number, and could be claimed as a tax dependent by the foreign national.

The burden of compliance. In states recognizing same-sex marriage, DOMA requires *amici* simultaneously to treat employees with same-sex spouses as (1) single for the purposes of federal tax withholding, payroll taxes, and workplace benefits that turn, as most do, on marital status, and (2) married for all other purposes under state law, including state community property laws.³⁷ This requires *amici* in effect to maintain two sets of books—one for married employees with same-sex spouses, another for married employees with different-sex spouses. The double entries ripple through human resources, payroll, and benefits administration.

Tax treatment of employer-provided healthcare benefits for same-sex married couples is an illustrative (and important) example. When an employee resident in California adds a same-sex spouse to his healthcare plan, the employer must impute the value of that coverage as taxable income under federal law. Because the employer pays a portion of federal Social Security (FICA) and unemployment insurance taxes based on employees' wages, this imputed income increases the employer's overall tax burden as well.³⁸ How should the imputation be calculated? The I.R.S. declines to provide official guidance, and instead puts the burden (and risk of error) on the employer.³⁹

³⁷ See, e.g., Cal. Franchise Tax Bd., FTB Publication 776, *Tax Information for Same-Sex Married Couples*, available at https://www.ftb.ca.gov/forms/2011/11_776.pdf.

³⁸ Badgett, *supra* n. 18 at 5-7.

³⁹ See, I.R.S. Priv. Ltr. Rul. 200108101, 2000 PLR LEXIS 2092 at *24 (Nov. 17, 2000) (ruling that the fair market value of health benefits provided to domestic partners are taxable and declining “to issue a ruling that approves [a given] method of determining the value of the domestic partner health coverage”). While the I.R.S. has since issued various private letter rulings in response to written requests from individual taxpayers regarding specific valuation methods, other taxpayers cannot rely on those private letter rulings as precedent, as they constitute neither

(Footnote Continued on Next Page.)

The California employer must then immediately reverse course, and for purposes of calculating an employee's state income taxes, treat benefits for a same-sex spouse exactly as it does for a different-sex spouse.⁴⁰ Because the marriages of same-sex couples are not recognized federally, but are recognized by the state, DOMA thus requires the employer—whether or not it currently has employees married to a same-sex spouse—to have systems capable of separately tracking married employees by reference to the gender of the spouse.⁴¹ Confusion abounds, and even sophisticated employers struggle. Employees of Yale University learned in January, 2011 that the university had failed to withhold taxes for the imputed value of spousal health coverage in 2010, and that these amounts would be deducted from their paychecks in 2011.⁴² Such incidents unnecessarily strain the employer-employee relationship and attract unwanted attention from the I.R.S.

These dual regimes have spawned an industry of costly compliance specialists. Some *amici* have had to pay vendors to reprogram benefits and payroll systems, to add coding to reconcile different tax and benefit treatments, to reconfigure at every benefit and coverage level, and to revisit all of these modifications with every change in tax or ERISA laws for potential DOMA

(Footnote Continued from Previous Page.)

official I.R.S. guidance on a topic nor have the force or effect of law. *See* 26 U.S.C. § 6110(k)(3).

⁴⁰ *See* n. 36, *supra*.

⁴¹ Because changes to payroll/benefits administration require preparation, long lead time, and substantial expenditures, employers in states that recognize same-sex marriage must prepare systems that can address same-sex married employees well in advance of their hiring.

⁴² Tara Siegel Bernard, *Yale Payroll Error Gives Gay Employees a New Years Surprise*, N.Y. Times, Jan. 11, 2011 (“Yale Payroll Error”), available at <http://bucks.blogs.nytimes.com/2011/01/11/yale-payroll-error-costs-gay-employees-thousands>.

impact. Attorneys and ERISA advisors must be consulted. Human resources, benefits, and payroll personnel must be trained and retrained as tax or ERISA laws change. Plan documents, enrollment forms, and administrative procedures must be scoured for the word “spouse,” and amendments and disclosures drafted to try to explain the numerous implications and consequences of a given benefits decision on the personal tax situation of an employee with a same-sex spouse. Enrollment systems must be reprogrammed to account for different spousal circumstances, and linked to provider records to ensure the providers extend appropriate coverage. Benefits and Human resources departments, facing questions from employees with same-sex spouses regarding workplace benefit selections and coverage, must be adequately trained and prepared to explain the disparate treatment to employees who may later realize (perhaps too late) that their benefits choices and decisions carried unanticipated and significant financial implications. The complexity and uncertainty saps critical time, focus, and energy from the human resources and benefits administration function.

The burden on the small employer is especially onerous. Regular retention of outside consultants is generally not an option, and many may not be capable of devoting limited resources to understanding and administering the conflicting regimes. Administration of benefits for an employee married to a same-sex spouse is more likely to occur in an ad hoc, piecemeal fashion, and may require that employee to divulge personal information that she would not otherwise be required to make, enhancing a sense of marginalization. Such burdens, standing alone, might chill some employers from employing an otherwise qualified employee because she happens to be married to a same-sex spouse.

The dual regime especially burdens certain providers of workplace benefits, who must counsel their customers struggling with administration of inconsistent regimes. They must keep a roster of attorneys and ERISA consultants on retainer

to grapple with the multi-faceted impact of DOMA on benefits packages. Call center employees and the sales force must be appropriately trained and prepared to respond to questions from both employers and employees about DOMA's impact on health insurance, tax, medical leave benefits, and retirement benefits. The complexities that arise from the variety of individual cases increase the risk that incorrect information may be given.

Workarounds. Many employers seek to rectify the invidious treatment of a class of their married employees by creating and funding parallel systems of benefits for employees lawfully married to same-sex spouses. These may include stipends representing the amount of imputed health-care benefits,⁴³ leave policies modeled to duplicate FMLA-related rights, and retirement plans that safeguard the same-sex spouse. These policies impose a direct cost on the employer. They carry administrative burden, requiring *amici* to retain experts to craft the policies and structure systems that can record and treat gross-up amounts, educate human resources, benefits, and payroll administrators, and manage the dual systems. Workarounds may attract attention from regulators or cause tension with shareholders or investors, all of which consumes time, resources and goodwill.

⁴³ See Human Rights Campaign: Grossing Up, *supra* note 11; see generally Tara Siegel Bernard, *For Gay Employers, an Equalizer*, N.Y. Times, May 20, 2011, at <http://www.nytimes.com/2011/05/21/your-money/health-insurance/21money.html> (reporting that “a growing number of companies have taken it upon themselves to make life a little more equal for their gay employees” by “pay[ing] for an extra tax that their gay employees owe on their partners’ health insurance—something that their married heterosexual co-workers don’t have to worry about because the federal government recognizes them as an economic unit.”). For a list of companies currently “grossing up” the pay of employees who must pay federal taxes on the imputed value of health benefits for their same-sex spouses, see Tara Siegel Bernard, *A Progress Report on Gay Employee Health Benefits*, N.Y. Times, Aug. 15, 2011, <http://bucks.blogs.nytimes.com/2010/12/14/a-progress-report-on-gay-employee-health-benefits/> (each website last visited June 12, 2012).

However enlightened and necessary, such voluntary policies perpetuate a caste system among married employees. Unhelpful distinctions are inimical to teamwork and by extension, to the success of the enterprise.

B. DOMA Forces Employers to Affirm Discrimination They Regard as Injurious to the Corporate Mission.

DOMA imposes on *amici* not simply the considerable burden of compliance and cost. DOMA conscripts *amici* to become the face of its discrimination. As employers, we must administer employment-related health plans, retirement plans, family leave, and COBRA. We must impute the value of spousal healthcare benefits to our employees' detriment. We must intrude on their privacy by investigating the gender of their spouses, and then treat one employee less favorably, or at minimum differently, when each is as lawfully-married as the other. We must do all of this in states that prohibit workplace discrimination on the basis of sexual orientation and demand equal treatment of all married individuals.⁴⁴ This conscription has harmful consequences.

Litigation Risk. The American enterprise is accustomed to statutory regimes that are either silent as to, or prohibitive of, workplace discrimination. But a

⁴⁴ See, e.g., Cal. Gov't Code § 12490(a) ("It is an unlawful employment practice . . . (a) [f]or an employer, because of the . . . sexual orientation of any person, to refuse to hire or employ the person . . . or to discriminate against the person in compensation or in terms, conditions, or privileges of employment."); Mass. Gen. Laws ch. 151B, § 4 (unlawful "[f]or an employer... because of ... the sexual orientation ... of any individual ... to discriminate against such individual in compensation or in terms, conditions or privileges of employment...."); N.Y. Exec. Law. § 296(a) ("It shall be an unlawful discriminatory practice . . . [f]or an employer or licensing agency, because of an individual's . . . sexual orientation . . . to refuse to hire or employ or to bar or to discharge from employment such individual or to discriminate against such individual in compensation or in terms, conditions or privileges of employment."); Rev. Code Wash. § 49.60.030(1)(a) ("The right to be free from discrimination because of . . . sexual orientation . . . is recognized as and declared to be a civil right. This right shall include, but not be limited to . . . the right to obtain and hold employment without discrimination[.]").

regimen that *forces* it to discriminate imposes subtle, but real risk. For example, DOMA forces upon *amici* conduct (*e.g.*, withholding on wages attributable to the imputed value of the cost of group health plan benefits) that, but for the Supremacy Clause, would be unlawful under state law. More broadly, DOMA forces the employer to determine, at its own risk, where DOMA supersedes state law and where state law continues to protect the employee. Future litigation risk may take other forms, even harder to predict. For example, although constitutional litigation claims typically require state action, and most of the *amici* are not state actors, eight *amici* are cities. Municipal actors often *are* required, in costly litigation, to respond to allegations that they are “state actors.”⁴⁵ The practical fact is that DOMA makes the employer the unwilling agent of federally-required disparate treatment of lawfully-married employees. Whatever the lack of merit of a formal legal challenge, disparate treatment in the workplace imposed by DOMA fosters workplace distress, and practical experience teaches that workplace distress increases the risk of the employer’s having to respond, at its own expense, to claims of the aggrieved.

Morale. In the modern workplace, the employer becomes the face of DOMA’s discriminatory treatment, and is placed in the role of intrusive inquisitor, imputer of taxable income, withholder of benefits. The employer is thus forced by DOMA to participate in the injury of its own workforce morale. Yale University’s

⁴⁵ See *Board of the County Commissioners of Bryan County v. Brown*, 520 U.S. 397, 400 (1997) (municipal actors may be liable under section 1983 where plaintiff identifies an official policy or “custom” of the municipality that caused injury). The other *amici* assuredly are *not* state actors, but some commentators have sought to discern “state action” where sufficient government command or encouragement is shown. Ronald D. Rotunda & John E. Nowack, 2 *Treatise on Constitutional Law, Substance & Procedure* § 16.3 at 1027-28 (4th ed. 2007) (citing cases where “legislation may encourage an activity so as to give rise to state action in the activities of private persons”).

error in administering DOMA, and its implementation of unexpected tax withholding against employees married to same-sex spouses in 2011,⁴⁶ cast the university as the antagonist to its own employees. And the enforced compliance with DOMA's discriminatory regime has another dimension. The employee confused about the conflicting legal rules typically puts his first question to the human resources department. Every benefits administrator must become a constitutional scholar, or give no advice at all.⁴⁷ Even the best-informed can provide only a general answer. The wrong answer may lead to harsh tax and financial consequences, and further erosion of workplace morale.

Our Mission. The injury runs far deeper than mere litigation risk; deeper even than the morale of the work force. For many employers, DOMA does violence to the morale of the institution itself. Like other persons, legal and natural, *amici* are motivated by core principles. As of March 2011, 86.6% of Fortune 500 companies provided nondiscrimination protection for their gay and lesbian employees.⁴⁸ To take one example of many, amicus Starbucks Corporation is "committed to upholding a culture where diversity is valued and respected. So it's only natural that as a guiding principle, diversity is integral to everything we do."⁴⁹ The business judgment of other *amici* has been to the same effect.⁵⁰ These

⁴⁶ See Yale Payroll Error, *supra* n. 42.

⁴⁷ And, in California, employers may be required by law to provide information about "all" benefits and coverage options to their employees. See, e.g., Cal. Lab. Code § 2808.

⁴⁸ See Human Rights Campaign, *Employment Non-Discrimination Act: H.R.1397 & S.811*, available at <http://www.hrc.org/laws-and-legislation/federal-legislation/employment-non-discrimination-act>.

⁴⁹ See Starbucks Corp., *Diversity at Starbucks*, available at <http://www.starbucks.com/about-us/company-information/diversity-at-starbucks>.


principles spring from hard experience. Our enterprises are engaged in national and international competition—for talent, customers, and business. That competition demands teamwork, and teamwork thrives when the enterprise minimizes distracting differences, and focuses on a common mission. DOMA’s core mandate—that we single out some of our married colleagues, and treat them as a lesser class—upsets this imperative.

Our principles are not platitudes. Our mission statements are not simply plaques in the lobby. Statements of principle are our agenda for success: born of corporate experience, tested in laboratory, factory, and office, attuned to competition. Our principles reflect, in the truest sense, our business judgment.⁵¹ By force of law, DOMA would rescind that judgment, and direct that we renounce these principles, or worse yet betray them.

CONCLUSION

The judgment of the district court should be affirmed.

Respectfully submitted,


Raymond C. Marshall
Mary T. Huser
Sabin Willett
Beth I.Z. Boland
John A. Polito

(Footnote Continued from Previous Page.)

⁵⁰ In an appendix (the subject of an accompanying motion for leave to file), *amici* gather a collection of similar statements of corporate principle.

⁵¹ “[T]he skills needed in today’s increasingly global marketplace can only be developed through exposure to widely diverse people, cultures, ideas, and viewpoints.” *Grutter v. Bollinger*, 539 U.S. 306, 330 (2003).

Meg Bailey
Jared A. Craft
Monica A. Hernandez
BINGHAM McCUTCHEN LLP
Three Embarcadero Center
San Francisco, CA 94111
(415) 393-2000

Attorneys for *Amici Curiae* 70 Business,
Professional, and Municipal Employers, and
Professional, Trade, and Civic
Organizations Representing Employers in
Support of Appellee and in Support of
Affirmance of the Judgment Below

Dated: July 10, 2012

CERTIFICATE OF COMPLIANCE WITH FED. R. APP. P. 29(d) & 32(a)

1. Pursuant to Fed. R. App. P. 32(a)(7)(C), I certify that this brief complies with the type-volume limitation of Fed. R. App. P. 29(d) because this brief contains 6,032 words, which is less than half the length allowed for a party's principal brief under Fed. R. App. P. 32(a)(7)(B), excluding the parts of the brief exempted by Fed. R. App. P. 32(a)(7)(B)(iii).

2. This brief complies with the typeface requirements of Fed. R. App. P. 32(a)(5) and the type style requirements of Fed. R. App. P. 32(a)(6) because it was prepared in a proportionally-spaced typeface, using Word 2003 in 14 point Times New Roman font.

Dated: July 10, 2012

/s/ Raymond C. Marshall
Raymond C. Marshall

CERTIFICATE OF SERVICE

I hereby certify that I electronically filed the foregoing with the Clerk of the Court for the United States Court of Appeals for the Ninth Circuit by using the appellate CM/ECF system on July 10, 2012. Participants in the case who are registered CM/ECF users will be served by the appellate CM/ECF system.

I certify that all participants in the case are registered CM/ECF users and that service will be accomplished by the appellate CM/ECF system.

Dated: July 10, 2012

/s/ Raymond C. Marshall
Raymond C. Marshall

Nos. 12-15388 & 12-15409
**IN THE UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT**

Karen GOLINSKI
Plaintiff - Appellee,

v.

UNITED STATES OFFICE OF PERSONNEL MANAGEMENT; JOHN BERRY, Director of
the United States Office of Personnel Management, in his official capacity,
Defendants,

and

BIPARTISAN LEGAL ADVISORY GROUP OF THE
U.S. HOUSE OF REPRESENTATIVES
Intervenor-Defendant-Appellant.

Karen GOLINSKI
Plaintiff-Appellee,

v.

UNITED STATES OFFICE OF PERSONNEL MANAGEMENT, JOHN BERRY, Director of
the United States Office of Personnel Management, in his official capacity,
Defendants-Appellants,

and

BIPARTISAN LEGAL ADVISORY GROUP OF THE
U.S. HOUSE OF REPRESENTATIVES,
Intervenor-Defendant.

On Appeal from the United States District Court for the Northern District of California
**MOTION FOR LEAVE TO FILE AN APPENDIX TO THE BRIEF OF 70 AMICI CURIAE
BUSINESS, PROFESSIONAL AND MUNICIPAL EMPLOYERS, AND PROFESSIONAL,
TRADE, AND CIVIC ORGANIZATIONS REPRESENTING EMPLOYERS IN SUPPORT OF
APPELLEE AND IN SUPPORT OF AFFIRMANCE OF THE JUDGMENT BELOW**

Dated: July 10, 2012

Raymond C. Marshall
Mary T. Huser
Sabin Willett
Beth I.Z. Boland
(additional counsel on signature page)

BINGHAM McCUTCHEN LLP

Three Embarcadero Center
San Francisco, CA 94111
415-393-2000

*Attorneys for Amici Curiae 70 Business, Professional, and
Municipal Employers, and Professional, Trade, and Civic
Organizations Representing Employers in Support of Appellee
and in Support of Affirmance of the Judgment Below*

Pursuant to Federal Rules of Appellate Procedure 27, 29(d), and 32(b), *amici curiae*¹ move for leave to file an appendix to their Brief of *Amici Curiae* in Support of Appellees and in Support of Affirmance of the Judgment Below. Pursuant to Circuit Rule 27-1(2), *amici curiae* advise the Court that this motion is unopposed, except that Intervenor-Defendant-Appellant The Bipartisan Legal Advisory Group of the House of Representatives states that it “takes no position on [*amici curiae*’s] motion.”

Amici are financial institutions, medical centers, health-care providers, energy and high technology businesses, manufacturers, media companies, pharmaceutical companies, professional firms, retailers, marketers, non-profit organizations, and the cities of Boston, Cambridge, Los Angeles, New York, San Francisco, Santa Monica, Seattle, and West Hollywood, as well as trade and professional associations. *Amici*’s joint brief sets out the perspective of an employer forced to apply the Defense of Marriage Act in jurisdictions where it conflicts both with state law and with the policy and diversity statements of *amici*.

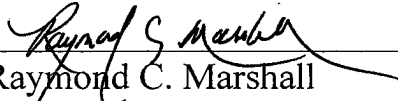
By this motion, *amici* seek leave to submit an appendix containing copies of their policy and diversity statements (referred to in *amici*’s brief). Consistent with the Circuit Advisory Committee Note to Circuit Rule 29-1, the 70 employer *amici* have filed a joint brief. However, it is not possible to include policy and diversity statements (taken from sources including employer websites, handbooks, mission statements, charters, city council resolutions, and

¹ *Amici* are 70 business, professional and municipal employers, and professional, trade, and civic organizations representing the interests of employers. On consent of the parties to this appeal, *amici* have today filed their brief *amici curiae* in support of Appellee and of affirmance of the judgment below.

municipal codes) that reflect the individual business judgments of such a large number of *amici* in the body of a joint brief while remaining compliant with Fed. R. App. P. 29(d) and 32(a)(7). A grant of this motion lies within the sound discretion of the Court.

WHEREFORE, *amici* request that the Court grant leave to file the APPENDIX TO THE BRIEF OF *AMICI CURIAE* 70 BUSINESS, PROFESSIONAL AND MUNICIPAL EMPLOYERS, AND PROFESSIONAL, TRADE, AND CIVIC ORGANIZATIONS REPRESENTING EMPLOYERS IN SUPPORT OF APPELLEES AND IN SUPPORT OF AFFIRMANCE OF THE JUDGMENT BELOW.

Respectfully submitted,



Raymond C. Marshall
Mary T. Huser
Sabin Willett
Beth I.Z. Boland
John A. Polito
Meg Bailey
Jared A. Craft
Monica A. Hernandez
BINGHAM McCUTCHEN LLP
Three Embarcadero Center
San Francisco, CA 94111
(415) 393-2000

Attorneys for *Amici Curiae* 70 Business,
Professional, and Municipal Employers, and
Professional, Trade, and Civic
Organizations Representing Employers in
Support of Appellee and in Support of
Affirmance of the Judgment Below

Dated: July 10, 2012

CERTIFICATE OF SERVICE

I hereby certify that I electronically filed the foregoing with the Clerk of the Court for the United States Court of Appeals for the Ninth Circuit by using the appellate CM/ECF system on July 10, 2012. Participants in the case who are registered CM/ECF users will be served by the appellate CM/ECF system.

I certify that all participants in the case are registered CM/ECF users and that service will be accomplished by the appellate CM/ECF system.

Dated: July 10, 2012

/s/ Raymond C. Marshall

Raymond C. Marshall

Nos. 12-15388 & 12-15409
**IN THE UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT**

Karen GOLINSKI
Plaintiff - Appellee,

v.

UNITED STATES OFFICE OF PERSONNEL MANAGEMENT; JOHN BERRY, Director of the
United States Office of Personnel Management, in his official capacity,
Defendants,

and

BIPARTISAN LEGAL ADVISORY GROUP OF THE
U.S. HOUSE OF REPRESENTATIVES
Intervenor-Defendant-Appellant.

Karen GOLINSKI
Plaintiff-Appellee,

v.

UNITED STATES OFFICE OF PERSONNEL MANAGEMENT, JOHN BERRY, Director of
the United States Office of Personnel Management, in his official capacity,
Defendants-Appellants,

and

BIPARTISAN LEGAL ADVISORY GROUP OF THE
U.S. HOUSE OF REPRESENTATIVES,
Intervenor-Defendant.

On Appeal from the United States District Court for the Northern District of California

**APPENDIX TO BRIEF OF 70 AMICI CURIAE BUSINESS, PROFESSIONAL AND MUNICIPAL
EMPLOYERS, AND PROFESSIONAL, TRADE, AND CIVIC ORGANIZATIONS
REPRESENTING EMPLOYERS IN SUPPORT OF APPELLEE AND IN SUPPORT OF
AFFIRMANCE OF THE JUDGMENT BELOW**

Dated: July 10, 2012

Raymond C. Marshall
Mary T. Huser
Sabin Willett
Beth I.Z. Boland

John A. Polito
Meg Bailey
Jared A. Craft
Monica A. Hernandez

BINGHAM McCUTCHEN LLP

Three Embarcadero Center
San Francisco, CA 94111
415-393-2000

*Attorneys for Amici Curiae 70 Business, Professional, and
Municipal Employers, and Professional, Trade, and Civic
Organizations Representing Employers in Support of Appellee
and in Support of Affirmance of the Judgment Below*

DIVERSITY STATEMENTS OF

ABT ASSOCIATES, INC.1

AKAMAI TECHNOLOGIES, INC.....2

APPNEXUS INC.3

ARNOLD & PORTER LLP4

BAKER & MCKENZIE LLP5

THE BANK OF NEW YORK MELLON CORPORATION6

BLUE CROSS AND BLUE SHIELD OF MASSACHUSETTS, INC.....8

BOSTON COMMUNITY CAPITAL, INC.10

BOSTON MEDICAL CENTER CORPORATION11

BROADCOM CORPORATION12

BURNS & LEVINSON LLP13

CBS CORPORATION14

THE CITY AND COUNTY OF SAN FRANCISCO, CA15

THE CITY OF BOSTON, MA18

THE CITY OF CAMBRIDGE, MA19

THE CITY OF LOS ANGELES, CA20

THE CITY OF NEW YORK, NY27

THE CITY OF SANTA MONICA, CA30

THE CITY OF SEATTLE, WA35

THE CITY OF WEST HOLLYWOOD, CA37

CLEAN YIELD ASSET MANAGEMENT42

COMMUNISPACE CORPORATION43

EASTERN BANK CORPORATION	44
EBAY INC.	45
EDWARDS WILDMAN PALMER LLP	46
ELECTRONIC ARTS INC.	47
EXELON CORPORATION	48
FITCORP HEALTHCARE CENTERS, INC.	50
FOLEY HOAG LLP	51
GAP INC.	52
GOODWIN PROCTER LLP	53
GOOGLE INC.	54
GOULSTON & STORRS, P.C.	55
GREATER BOSTON CHAMBER OF COMMERCE	56
INTEGRATED ARCHIVE SYSTEMS, INC.	58
JAZZ PHARMACEUTICALS INC.	59
KIMPTON HOTEL & RESTAURANT GROUP, LLC	60
KRAMER, LEVIN, NAFTALIS & FRANKEL, LLP	61
LAFAYETTE & KUMAGAI LLP	62
LEVI STRAUSS & CO.	63
LIEFF CABRASER HEIMANN & BERNSTEIN, LLP	64
LORING, WOLCOTT & COOLIDGE TRUST, LLC	65
THE MCGRAW-HILL COMPANIES, INC.	66
MICROSOFT CORPORATION	67
THE NATIONAL FIRE PROTECTION ASSOCIATION, INC.	70

NIXON PEABODY LLP	71
THE OGILVY GROUP, INC.	72
ONYX PHARMACEUTICALS, INC.	73
OUT & EQUAL WORKPLACE ADVOCATES	74
THE PARTHENON GROUP, LLC	75
PARTNERS HEALTHCARE SYSTEM, INC.	76
ROPES & GRAY LLP	77
SEYFARTH SHAW LLP	78
STARBUCKS CORPORATION	79
STATE STREET BANK AND TRUST COMPANY.....	80
SUN LIFE FINANCIAL (U.S.) SERVICES COMPANY.....	81
TRILLIUM ASSET MANAGEMENT CORP.	82
VALDEZ NOOR TODD & DOYLE LLP	83
VIACOM INC.	84
W/S DEVELOPMENT ASSOCIATES LLC.....	85
XEROX CORPORATION	86
ZIPCAR, INC.	87
ZYGNA INC.	88

Abt Associates, Inc. | Equal Opportunity Employer

Equal Opportunity Employer

As an equal opportunity/affirmative action employer, Abt Associates is committed to fostering a diverse, multicultural work environment where our employees respect one another and share a commitment to our firm's values, mission, and strategies. Abt Associates Inc. provides equal employment to all participants and employees without regard to race, color, religion, gender, national origin, age, disability, sexual orientation, veteran or marital status.

Akamai Technologies, Inc. | W Company Profiles

Akamai Diversity Statement

Akamai delivers a lot more than 30% of the world's Internet traffic. We also deliver a world of opportunity for smart, motivated individuals who want to have an impact on a global stage, helping today's leading enterprises more intelligently conduct business online.

The diverse perspectives and values of our global team members help enhance our ability to make sound decisions and achieve our common goals. We also recognize that as the global business environment becomes more diverse we will continue to push the boundaries of diversity to enhance our ability to not only service our growing number of clients, but also our employees. It is our goal to offer our employees numerous opportunities to grow and advance not only to drive business results but to also enrich our culture. We support the role that diversity in all its forms plays in driving business results for our customers and enabling us to build a truly great company.

Akamai is an Equal Employment Opportunity and Affirmative Action Employer. This means we do not make hiring, compensation, promotion or termination decisions based on race, color, religion, age, sex, pregnancy, sexual orientation, gender identity, disability, genetic information, veteran status, marital status, national origin, or other physical or personal characteristics.

AppNexus Inc. | Anti-Discrimination Statement

Corporate Anti-Discrimination Statement

AppNexus values the unique talents and perspectives of all of its employees. We are committed to creating a workplace that is free of harassment and that provides all AppNexians the opportunity to develop to their fullest potential. We make employment decisions based on individual merit, and do not discriminate on the basis of race, gender, religion, age, national origin, sexual orientation, disability or any other status protected by law.

Arnold & Porter LLP | Diversity

Diversity

Arnold & Porter seeks, through its diversity policy, to promote the treatment of every person with dignity and respect, value the contribution that each person makes as an individual, enable our colleagues to be comfortable being themselves, and encourage every person to realize his or her potential. The firm believes that each individual has the right to work in a professional atmosphere that promotes equal opportunity.

Diversity is an inclusive concept and encompasses many different aspects, including but not limited to race, religion, color, national origin, sex, veteran's status, age, disability, sexual orientation, gender identity, or any other characteristic protected by federal, state, or local laws. We strive to have a workplace that is comfortable and welcoming for everyone. We have been recognized for our leadership, but we always strive to do better. We are committed to offering ongoing programs to attract and retain a diverse population at the firm.

Arnold & Porter LLP is an equal opportunity and affirmative action employer that does not discriminate on the basis of race, religion, color, national origin, sex, veteran's status, age, disability, sexual orientation, gender identity, or any other characteristic protected by federal, state or local laws. Our firm's policy applies to all terms and conditions of employment. To achieve our goal of equal opportunity, Arnold & Porter maintains an affirmative action plan through which it makes good-faith efforts to recruit, hire, and advance in employment qualified minorities, females, disabled individuals, and covered veterans. EOE M/F/V/D.

http://www.arnoldporter.com/about_the_firm_diversity_our_values.cfm

7/4/2012

Baker & McKenzie LLP | Diversity

Diversity and Inclusion

Our commitment to diversity and inclusion is reflected in our global pool of talented lawyers. We understand that organizations work best when people with different backgrounds and viewpoints are brought together. We believe that this understanding allows us to better serve the rapidly changing needs of our clients across the world.

Our diversity and inclusion mission statement is to foster an environment where individuals of diverse race, color, ethnicity, culture, gender, sexual orientation, gender identity and expression, religion, nationality, age, disability, and marital and parental status may succeed professionally and fully contribute to the goals of the Firm.

Ours is a long-term commitment to diversity and its inclusion in the legal industry.

The Bank of New York Mellon Corporation | Diversity and Inclusion

DIVERSITY AND INCLUSION

A Message from our CEO about Diversity and Inclusion A Values-Based Commitment That Works for All of Us

At BNY Mellon, diversity and inclusion are a top business priority, consistent with our values of Client Focus, Trust, Teamwork and Outperformance. Building a vibrant culture of inclusion is just good business. It creates a stronger, smarter and more successful company.

As a global company with offices, employees and clients around the world, we operate across cultures and serve a broadly diverse client base. Our employee population is equally diverse. To help them succeed, we've worked hard to cultivate a culture that seeks out and welcomes diversity in all its dimensions.

As you'll discover by reading further, we strive to support all of our employees — regardless of age, race, gender, color, national origin, sexual orientation, sexual identity or disability — with robust, relevant programs to ensure everyone has an equal opportunity to excel.

Personally, I'm absolutely certain that the diversity of our workforce makes us more perceptive and more creative. Our wealth of experience and viewpoints helps us deliver the best, most innovative solutions to our clients. And our diversity helps ensure that every employee has every opportunity to contribute his or her best work — and to be recognized and rewarded for that performance.

By opening the doors to opportunity for all our employees, everyone benefits: our company, our shareholders, our clients and, ultimately, each and every one of us. Imagine the possibilities!

Gerald Hassell, Chairman, President and Chief Executive Officer

The Diversity Commitment at BNY Mellon

The diversity commitment at BNY Mellon supports our business goals. Achieving these goals is directly related to our ability to create an environment where all employees feel comfortable contributing their unique skills and talents to serve our clients and deliver measurable results. Our commitment to diversity with a focus on inclusion is evidenced in our policies, programs and throughout our business.

Our Global Diversity Mission Statement

BNY Mellon is committed to fostering an inclusive workplace where talented people outside the company want to join and those inside want to stay and develop their careers. Supporting a diverse, engaged workforce will make us more successful in building *trust*, empowering *teams*, serving our clients and *outperforming* our peers.

Our Global Diversity Objectives

- Advance diversity efforts that are visible, actionable, sustainable and measurable
- Create a clear sense of accountability and awareness for diversity efforts companywide
- Recognize and reward inclusive behavior
- Provide direction and support to employee affinity networks
- Facilitate the sharing and adoption of diversity best practices across the global organization
- Identify the tools needed to advance the organization's diversity objectives and be an advocate for resources

Blue Cross Blue and Blue Shield of Massachusetts, Inc. | Our Benefits

Our Benefits

Blue Cross Blue Shield of Massachusetts provides eligible associates with some of the most competitive benefits in the business. From health care coverage to dental care, vision care, and paid time off, our associate benefits have got you covered.

- **Health Care Coverage**

Your coverage will begin on the first day of your employment. If you're covered by a family member, you can spend your extra benefit dollars or take them as taxable income.

- **Dental Care Coverage**

Coverage begins on your first day of employment, and like medical care, if you're covered under another plan, you can spend extra benefit dollars on additional benefits or take them as taxable income.

- **Vision**

Coverage begins on your first day of employment.

- **Health Care Flexible Spending**

- **Dependent Care Flexible Spending Account**

- **Employee Life Insurance**

- Additional life insurance is available for associates or dependents through a Group Universal Life Plan.

- **Employee Savings Plan**

- 401(K) Plan from Fidelity Investments

- **Pension Plan**

- Non-contributory, 100% company paid

- **Paid Time Off**

- Vacation Time
- Holidays
- Personal Days
- Sick Time

- **Long-Term Disability**

- **Short-Term Disability**
- **Family and Medical Leave of Absence (FMLA)**
- **Work/Life Benefits**
 - On-site child care center (Quincy and Hingham)
 - Childcare information and referral service
 - Emergency back-up child care on-site (Quincy and Hingham)
 - Elder care resources and referrals
 - Eyewear discounts
 - Fitness center reimbursement
 - Employee Assistance Program (EAP)
 - Adoption assistance and referral program
 - Tuition Reimbursement Program
 - 529 College Savings Program
 - Discounted MBTA passes and Qualified Transportation Expense Plan
 - Flexible work arrangements
 - Comprehensive eLearning course library
 - Other voluntary benefits through YouDecide
 - Healthy Blue health management
 - Cancer Elite insurance

This summary of benefits is intended to provide a brief, general overview of the benefits available to eligible Blue Cross Blue Shield of Massachusetts associates. In the event of any discrepancy between this summary and the actual plan document or policy, the plan document or policy will govern. Blue Cross Blue Shield of Massachusetts reserves the right to amend, modify, or terminate these programs at any time.

Blue Cross Blue Shield of Massachusetts recognizes diversity as a competitive advantage and sees it as an asset in our changing business environment.

Blue Cross Blue Shield of Massachusetts is an affirmative action, equal opportunity employer.

http://www.bluecrossma.com/careeropportunities/sub_pages/Our_Benefits/index.html
7/3/2012

Boston Community Capital, Inc. | Equal Opportunity Employment Policy

Boston Community Capital Equal Opportunity Employment Policy

Boston Community Capital is an equal opportunity employer. Boston Community Capital is committed to a policy of equal employment opportunity for all employees or applicants for employment without regard to race, color, religion, gender, age, national origin, ancestry, sexual orientation, physical or mental disability, genetic information, veteran status or other protected status in accordance with applicable federal, state and local laws.. It is the policy of Boston Community Capital to meet both the letter and spirit of local, state, and federal laws regarding equal opportunity employment. It is the policy of BCC to:

1. Recruit, hire, train and promote persons in all job titles, without regard to race, color, religion, gender, national origin, ancestry, sexual orientation, age, physical or mental disability, genetic information, veteran status or other protected status. (Except where age, gender or physical disability is a bona fide occupational qualification).
2. Base decisions in employment on the principle of equal opportunity.
3. Ensure that promotion decisions are in accordance with the principles of equal employment by imposing only valid requirements for promotional opportunities.
4. Ensure that all personnel matters will be administered without regard to race, color, religion, gender, national origin, ancestry, sexual orientation, age, physical or mental disability, genetic information, veteran status or other protected status.
5. Make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship. This policy governs all aspects of employment, including selection, job assignment, compensation, discipline, termination, and access to benefits and training. To facilitate our efforts on behalf of handicapped or disabled workers, they are encouraged to identify themselves to the extent that they wish or require reasonable accommodations. A reasonable accommodation is any change in the work environment or in the way a job is performed that enables a person with a disability to enjoy equal employment opportunities. If you require an accommodation you must inform your supervisor that there is a need for an adjustment or change at work for a reason related to a medical condition. We will respond promptly and to the best of our ability to accommodate the needs of all employees. Information obtained will be kept confidential, except that supervisors and managers may be informed about restrictions on the work or duties of disabled persons and about necessary accommodations.

Any employee with questions or concerns about any type of discrimination in the workplace is encouraged to bring these issues to the attention of their immediate supervisor. Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in any type of unlawful discrimination will be subject to disciplinary action, up to and including termination of employment.

Boston Medical Center Corporation | Diversity Statement

Boston Medical Center Diversity Statement

Boston Medical Center is proud to be an integral part of the diverse community of Boston. It is this community, comprised of people from a wide variety of cultures and backgrounds, that BMC draws upon as a resource for its employees and its patients.

As part of its stated mission and values, BMC remains committed to creating and sustaining a work place and a hospital where we respect and value employees, patients, and patients' families not in spite of, but because of, the differences in their backgrounds and cultures. We believe there is strength in diversity, not only of race, gender, age, religion, and disability, but also of education, politics, family status, national origin, sexual orientation, gender identity and/or expression and all of the other factors that make people individuals.

Honoring the diversity of our community will promote and ensure the mutual respect, collaboration, and productivity that is necessary to provide the highest quality health care.

Broadcom Corporation | Equal Employment Opportunity

Diversity

Broadcom culture emphasizes innovation and execution inspired by collaboration and cooperation in a multi-cultural environment. We believe in providing a respectful workplace that promotes and embraces our individual differences, and recognize that diversity and inclusion are core to our collective success.

In keeping with these beliefs, Broadcom provides equal employment opportunities (EEO) to all employees and applicants for employment without regard to any individual's race, religion, creed, color, national origin, ancestry, physical disability, mental disability, medical condition, marital status, sex, sexual orientation, gender identity or characteristics, political affiliation or activity, age, veteran status, citizenship, or any other characteristic protected by law. Broadcom also prohibits all forms of unlawful discrimination and harassment and relies on every employee to ensure that such conduct does not occur in the workplace.

Burns & Levinson LLP | Diversity Statement

BURNS & LEVINSON is an equal opportunity employer committed to diversity and inclusiveness. It is the policy of the firm to provide equal employment opportunity at all times without regard to race, ethnicity, religion, gender, citizenship status, age, national origin, disability, veteran status, sexual orientation, or any other status protected by applicable state or federal law.

The firm will not tolerate any retaliation against anyone who complains in good faith or participates in good faith in an investigation of an alleged violation of this policy. The firm will promptly investigate all complaints of employment discrimination or retaliation and will appropriately discipline any person determined to have engaged in such conduct

CBS Corporation | Diversity Statement

Diversity Statement

CBS and its divisions are committed to building an environment that values diversity throughout the corporation and in its business practices. Recognizing the power and influence a media company carries through its various business units, including Network Programming, Network News, Local Television and Radio Stations, Cable and Publishing, CBS has been on the forefront of making diversity a reality through a wide array of initiatives targeted to talent in front of and behind the camera as well as outreach to diverse vendors and professional service suppliers.

In addition, CBS places a high value on providing equal employment opportunity and maintaining a diverse workforce. We work hard to comply with all applicable laws prohibiting discrimination and we strive to make our workforce reflect the rich diversity of our society and our customers. CBS recruits and hires without regard to race, color, sex, religion, national origin, ethnicity, age, marital status, sexual orientation, gender identity, gender expression, disability, veteran status, height, weight, genetic information, or any other basis prohibited by law.

The City and County of San Francisco, CA | San Francisco Police Code

SAN FRANCISCO POLICE CODE

ARTICLE 33:

PROHIBITING DISCRIMINATION BASED ON RACE, COLOR, ANCESTRY, NATIONAL ORIGIN, PLACE OF BIRTH, SEX, AGE, RELIGION, CREED, DISABILITY, SEXUAL ORIENTATION, GENDER IDENTITY, WEIGHT, OR HEIGHT

SEC. 3301. POLICY.

It is the policy of the City and County of San Francisco to eliminate discrimination based on race, color, ancestry, national origin, place of birth, sex, age, religion, creed, disability, sexual orientation, gender identity, weight or height within the City and County.

SEC. 3302. FINDINGS.

After public hearings and consideration of testimony and documentary evidence, the Board of Supervisors finds that discrimination based on race, color, ancestry, national origin, place of birth, sex, age, religion, creed, disability, sexual orientation, gender identity, weight or height exists in the City and County of San Francisco. The Board finds further that such discrimination poses a substantial threat to the health, safety and general welfare of this community. Such discrimination foments strife and unrest, and it deprives the City and County of the fullest utilization of its capacities for development and advancement. The Board finds further that existing State and federal restraints on arbitrary discrimination are not adequate to meet the particular problems of this community, and that it is necessary and proper to enact local regulations adapted to the special circumstances which exist in this City and County.

SEC. 3303. EMPLOYMENT.

(a) Prohibited Activity. It shall be unlawful for any person to do any of the following acts wholly or partially because of an employee's, independent contractor's or an applicant for employment's actual or perceived race, color, ancestry, national origin, place of birth, sex, age, religion, creed, disability, sexual orientation, gender identity, weight or height:

(1) By an employer: To fail or refuse to hire, or to discharge any individual; to discriminate against any individual with respect to compensation, terms, conditions or privileges of employment, including promotion; or to limit, segregate or classify employees in any way which would deprive or tend to deprive any individual of employment opportunities, or otherwise adversely affect his/her status as an employee;

(2) By an employment agency: To fail or refuse to refer for employment of for consideration as an independent contractor any individual; or otherwise to discriminate against any individual;

(3) By a labor organization: To exclude or expel from its membership or to otherwise discriminate against any individual; or to limit, segregate or classify its membership; or to classify or fail or refuse to refer for employment any individual in any way which would deprive

or tend to deprive such individual of employment opportunities, or would limit such employment opportunities, or otherwise adversely affect his/her status as an employee or as an applicant for employment;

(4) By a person engaging the services of an independent contractor: To fail or refuse to engage the services of, or to terminate the services of, any independent contractor; to discriminate against any independent contractor with respect to the terms or conditions under which the contracted for work is performed or evaluated or otherwise to deprive or tend to deprive such individual of a fair opportunity to perform the contracted for work;

(5) By an employer, employment agency or labor organization:

(i) To discriminate against any individual in admission to, or employment in, any program established to provide apprenticeship or other training or retraining, including any on-the-job training program,

(ii) To print, publish, advertise or disseminate in any way, or cause to be printed, published, advertised or disseminated in any way, any notice or advertisement with respect to employment, membership in, or any classification or referral for employment or training by any such organization, which indicates an unlawful discriminatory preference.

(b) Bona Fide Occupational Qualification Not Prohibited; Burden of Proof.

(1) Nothing contained in this Section shall be deemed to prohibit selection or rejection based upon a bona fide occupational qualification;

(2) In any action brought under Section 3307 of this Article (Enforcement), if a party asserts that an otherwise unlawful discriminatory practice is justified as a bona fide occupational qualification, that party shall have the burden of proving: (1) that the discrimination is in fact a necessary result of a bona fide occupational qualification; and (2) that there exists no less discriminatory means of satisfying the occupational qualification.

(c) Exceptions.

(1) It shall not be an unlawful discriminatory practice for an employer to observe the conditions of a bona fide seniority system or a bona fide employee benefit system, provided such systems or plans are not a subterfuge to evade the purposes of this Article; provided, further, that no such system shall provide a pretext to discriminate against an individual because of his or her actual or perceived race, color, ancestry, national origin, place of birth, sex, age, religion, creed, disability, sexual orientation, gender identity, weight, or height;

(2) Nothing in this Section shall be construed to apply to employment by any business which employs five or fewer employees including the owner and any management and supervisory employees.

(d) Notice. All employers with a business tax registration certificate from the City shall post in conspicuous places, available to employees and independent contractors, a non-discrimination in employment notice in such form and content as shall be created and approved by the Human Rights Commission. The notice shall inform employees and independent contractors that employers and persons engaging the services of an independent contractor are prohibited from discriminating in the recruitment, selection, training, promotion and termination of employees, or in the recruitment, engagement, utilization or termination of independent contractors based on any of the categories specified in this Section. The notice shall measure at least 8 1/2 by 11 inches and be in ten-point type or larger. The notice shall be distributed by the Human Rights Commission to all businesses with a business tax registration certificate issued by the Tax Collector and annually to all new such businesses.

[http://www.amlegal.com/nxt/gateway.dll/California/police/article33prohibitingdiscriminationbasedo?f=templates\\$fn=document-frame.htm\\$3.0#JD_Article33](http://www.amlegal.com/nxt/gateway.dll/California/police/article33prohibitingdiscriminationbasedo?f=templates$fn=document-frame.htm$3.0#JD_Article33)

The City of Boston, MA | Equal Opportunity Statement

Equal Opportunity Statement

City of Boston

An Equal Opportunity / Affirmative Action Employer

In compliance with Federal and State Equal Employment Laws, Equal opportunity will be afforded to all applicants regardless of race, color, sex, age, religious creed, disability, national origin, ancestry, sexual orientation, marital status, ex-offender status, prior psychiatric treatment or military status.

It is unlawful in Massachusetts to require or administer a lie detector test as a condition of employment or continued employment. An employer who violates this law shall be subject to criminal penalties and civil liability.

The City Of Cambridge | City Clerk Office, Cambridge Massachusetts

CITY COUNCIL

Policy Order Resolution

O-7
IN CITY COUNCIL

June 18, 2012

COUNCILLOR CHEUNG
MAYOR DAVIS
COUNCILLOR DECKER
COUNCILLOR KELLEY
COUNCILLOR MAHER
COUNCILLOR REEVES
VICE MAYOR SIMMONS
COUNCILLOR TOOMEY
COUNCILLOR VANBEUZEKOM

- WHEREAS: Cambridge has long been an unparalleled supporter of LGBTQ rights, justice and equality; and
- WHEREAS: The City of Cambridge played a part in the historic First Circuit win challenging the Defense of Marriage Act (DOMA) by signing onto an amicus brief filed by the business and employer community in the First Circuit; and
- WHEREAS: It has come to the attention of the Cambridge City Council that another case challenging DOMA, *Golinski v. U.S. Office of Personnel Management*, is pending in the Ninth Circuit and litigators are partnering with the business and employer community to file an amicus brief similar to the one filed in the First Circuit; and
- WHEREAS: The mission would be the same - an amicus from business organizations and other employers pointing out the inconsistencies in the state/federal scheme; and
- WHEREAS: Joining the amicus brief as a listed entity will send a strong message that Cambridge will not support inequality, discrimination and prejudice against the LGBTQ community from the federal and state governments and private parties; now therefore be it
- ORDERED: That the City Manager be and hereby is requested to confer with the Law Department on the feasibility of signing onto the amicus brief on behalf of business and employer community in the *Golinski v. U.S. Office of Personnel Management* in the Ninth Circuit.

The City of Los Angeles, CA | Los Angeles Charter and Administrative Code

ADMINISTRATIVE CODE
DIVISION 4 EMPLOYMENT - GENERAL
CHAPTER 7 MISCELLANEOUS PROVISIONS
ARTICLE 9 NON-DISCRIMINATION IN EMPLOYMENT

Sec. 4.400.

The City is dedicated to the goal of equal employment opportunity based on merit system principles, free of discrimination or harassment on the basis of race, color, national origin, ancestry, religion/creed, sex, disability, age, medical conditions (cancer), marital status, sexual orientation, retaliation for filing a claim of discrimination, or being afflicted or perceived as afflicted with Acquired Immune Deficiency Syndrome (AIDS) or the Human Immunovirus (HIV). The responsibilities of all City employees to ensure that the City provides an environment free of discrimination and harassment on these or any other non-work-related basis are set out in the City's policies.

Sec. 4.401.

All City departments shall comply with applicable federal and state anti-discrimination laws and with the City's anti-discrimination laws (including, but not limited to Chapter IV, Article 12 of the Los Angeles Municipal Code) and the City's policies and directives regarding discrimination and harassment in letter and in spirit. To that end, City departments are charged with:

- (a) making decisions on employee selection, assignment, training, promotion, transfer, and discipline on work-related merit system principles;
- (b) ensuring that all employees are familiar with the City's policies and directives through orientation and training;
- (c) establishing an internal discrimination and harassment complaint procedure which employees who believe they have a valid complaint may use in seeking timely, appropriate redress, and publicizing that procedure adequately;
- (d) providing prompt remediation and training when necessary; and
- (e) taking prompt and appropriate disciplinary action to punish noncompliance, including supervisory failure to ensure that City work environments are free from discrimination and harassment by other City employees or by patrons of City services and departments.

Sec. 4.402.

All City departments shall designate one or more staff members as Equal Employment Opportunity counselors and shall ensure that such staff are thoroughly trained in the City's policies and directives, as well as provided more general training in equal employment opportunity and affirmative action principles, so that they may effectively receive complaints of discrimination, counsel employees, investigate complaints, and carry out related responsibilities intended to foster nondiscrimination and eliminate harassment in the City's workplaces.

Sec. 4.403.

The City Personnel Department shall foster the City's nondiscrimination policy and ensure that it is adhered to in those functions which fall under its purview, including the

recruitment, testing, screening, training, and position classification of applicants and employees.

Sec. 4.404.

The Personnel Department will promote a discrimination-free work environment by:

- (a) providing training and assistance in the matters covered by the Article to City departments;
- (b) adopting disciplinary policies which punish non-compliance;
- (c) disseminating information on the City's nondiscrimination, harassment-free work environment by all practicable means;
- (d) investigating complaints of discrimination or harassment promptly and fully; and
- (e) designating members of its staff to serve as special counselors for certain kinds of discrimination, as directed by the City Council and the Mayor.

Sec. 4.404.1.

(a) The policy of the City of Los Angeles has been, and will continue to be, to promote and maintain an environment free from sexual orientation discrimination. Discrimination and harassment on the basis of sexual orientation is illegal, as well as harmful to those in work environments affected by offensive, intolerant and hostile behaviors. Sexual orientation discrimination inhibits optimal performance, demeans esteem, creates contention and diminishes productivity. The City is committed to ensuring merit based human resource management decisions that value high performance, public service excellence and inclusion; and therefore reiterates its policy of equal employment opportunity and non discrimination.

(1) Sexual orientation refers to whether a person is romantically or sexually attracted to other adults of a different sex (as is true for those who are heterosexual), the same sex (as is true for those who are lesbian or gay) or both (as is true for those who are bisexual). Discrimination is prohibited on the basis of one's actual or perceived sexual orientation, so that even if one's actual sexual orientation is misperceived by a wrongdoer, the wrongdoer can still be liable for sexual orientation discrimination.

(b) In 1979, the City of Los Angeles adopted Ordinance No. 152,458, Municipal Code Section 49.70, which established and defined the City's intent to promote and maintain a working environment free from discrimination on the basis of sexual orientation. Specifically, the ordinance protects gays, lesbians, bisexuals, and heterosexuals from discrimination in employment, housing, business establishments, City facilities and services, and education. Additionally, effective January 1, 2000, sexual orientation was included in the State Fair Employment and Housing Act as one of the bases on which complaints of employment discrimination can be filed.

(c) Discrimination by any City employee in any City employment practice on the basis of an individual's sexual orientation (or perceived sexual orientation) is unacceptable and will not be tolerated. No City officer or employee shall consider an applicant's or employee's known or perceived sexual orientation in any pre-employment or employment action or decision, including but not limited to background checking, testing, hiring, assigning, training, transferring, upgrading, promoting, compensating, disciplining and discharging. Nor shall any City officer or employee classify or otherwise treat a City employee differently because of the employee's known or perceived sexual orientation. City policy shall prohibit, as a form of discrimination, the creation of or contribution to a hostile, intimidating, threatening, offensive or abusive work environment

on the basis of an individual's known or perceived sexual orientation. This includes written, spoken, graphic or demonstrative derogatory terms, slurs, comments, gestures, ridicule, threats, rumors, or jokes with respect to an individual's known or perceived sexual orientation.

(d) Further, it is City policy that prompt and appropriate action be taken to deter and punish sexual orientation discrimination and harassment. Therefore, it shall be the responsibility of each Department manager to take all steps reasonably necessary to remedy violations and prevent future violations of this Section, including taking appropriate disciplinary action, to ensure and maintain a working environment free from sexual orientation discrimination and harassment.

(e) Additionally, all reported allegations of sexual orientation discrimination will promptly be fully documented and promptly, adequately and completely investigated.

(f) City policy prohibits retaliation by the City or any department or employee based on reporting a claim of discrimination on the basis of sexual orientation or for supporting such a complaint (as a witness or otherwise) or for opposing such discrimination. Therefore, no City employee may intimidate, penalize, or take action against an individual for filing a complaint of discrimination on the basis of sexual orientation nor engaging in any other protected activity.

(g) Employees who believe that this policy has been violated may and are strongly encouraged to report policy violation(s) by contacting either: the EEO Counselor of his/ her Department; the City's Sexual Orientation Counselor in the Personnel Department; or, the Personnel Department's Office of Discrimination Complaint Resolution.

(1) Investigations will be conducted in accordance with the Sexual Orientation Discrimination Complaint Procedure and/or Citywide Discrimination Complaint Procedure.

(2) To the maximum extent allowed by law, but limited by its duty to conduct a prompt and thorough investigation and the practical consequences thereof, the City will provide confidentiality with respect to the filing and investigation of complaints of discrimination based upon sexual orientation.

(h) The Mayor is ultimately responsible, through respective department management, for the management and administrative control of departmental activities and will continue to foster a positive and productive working environment for all employees and vigorously enforce all Federal, State and City equal employment opportunity and non discrimination laws, directives and policies. The Personnel Department shall continue to be the lead agency for equal employment opportunity policy and complaint resolution, specifically as it relates to monitoring policy compliance and investigating and resolving complaints of discrimination. The Personnel Department will also provide additional guidance to departments for compliance with this policy and other non discrimination laws, policies and procedures and recommended training.

Sec. 4.404.2.

(a) The policy of the City requires that prompt and appropriate action be taken to deter and punish sexual orientation discrimination. Therefore, persons believing that they are victims of sexual orientation discrimination are strongly encouraged to report any and all incidents.

(b) An employee making a sexual orientation discrimination complaint can choose to file the complaint with the employee's department EEO Counselor, the City's Sexual Orientation Counselor, the City's Civil Service Commission, and/or with an external non-discrimination enforcement agency. Complaints filed about pre-employment or

employment actions or actions directly related to Personnel Department functions should be directed to the City's Sexual Orientation Counselor, and/or to an external, non-discrimination enforcement agency.

(c) Complaints filed internal to the City must be filed within one (1) year from the date of the last act alleged to be discrimination. Otherwise, the complaint may be considered untimely.

(d) Although complaints must be prepared and filed on an employee's own time, department managers and supervisors should allow the employee filing the complaint and all other employees who are interviewed as part of the investigation to be interviewed while on city time when requested by staff conducting the discrimination investigation. A person filing a sexual orientation discrimination complaint shall have the right of representation by any designated person or organization.

(e) Information concerning the City's non-discrimination policies, complaint procedures and filing options, as well as filing deadlines, will be provided by the City's Sexual Orientation Counselor or the City's Civil Service Commission upon request.

(f) An individual who files a complaint with the California Department of Fair Employment and Housing ("DFEH") shall not lose any rights he or she has to pursue redress under the City's internal complaint procedures. A DFEH filing shall not terminate or have any other negative impact on the City's investigation or processing of a parallel complaint filed with any City entity. Individuals who file complaints with the DFEH are encouraged to also file with the City, so the City has the opportunity to investigate the complaint, correct the situation, and offer an acceptable remedy to the complainant. Even where an internal complaint is not filed, the City shall conduct its own investigation upon learning of a complaint to an outside agency in an effort to prevent further occurrences or complaints.

(g) An employee who perceives comments, gestures or actions which offend against another employee's sexual orientation made by an employee or supervisor should immediately and clearly communicate to that person that such behavior is offensive.

(h) An employee involved in a discrimination complaint as either the complainant, the accused, or as a witness, has the following rights and responsibilities:

(1) The complaining employee should immediately report the sexual orientation discrimination complaint to her or his supervisor, or to the department's EEO Counselor, or to the City's Sexual Orientation Counselor in the Personnel Department's Office of Discrimination Complaint Resolution.

(2) The employee has the right to a confidential conference with the person to whom the sexual orientation complaint is made. Additionally, the complainant has the right of representation by any designated person or organization, e.g., a union representative, an attorney, or another individual of the complainant's choice.

(3) If an employee chooses to initiate a complaint of sexual orientation discrimination, the employee's department EEO Counselor or the City's Sexual Orientation Counselor should make preliminary efforts to resolve the complaint. If it is not resolved, an investigation will be conducted.

(4) All investigations, whether conducted by the department EEO Counselor or the City's Sexual Orientation Counselor, will be handled with discretion, sensitivity and due concern for the dignity of those involved, and will be conducted consistent with the procedures indicated in this document. As in any discrimination complaint investigation, information will be kept confidential to the maximum extent allowed by law.

(5) Anyone who is alleged to have committed acts of sexual orientation discrimination will be contacted during the investigation and allowed to make a statement. Any person accused or alleged to have committed acts of discrimination or harassment has the right to representation by a union representative or an attorney.

(6) Any employee who witnesses an incident of sexual orientation discrimination or harassment shall cooperate in any investigation. Any employee who fails or refuses to cooperate or to be truthful shall be subject to disciplinary action, up to and including termination from City employment.

(7) Employees are entitled to a timely resolution of all complaints.

(i) Each City department General Manager must designate an EEO Counselor and ensure that all department employees are made aware of the name and phone number of the designated Counselor. All department EEO Counselors who may receive a complaint of discrimination or harassment based on sexual orientation shall receive specialized training in the law and on the City's policies and procedures governing sexual orientation discrimination and harassment and the handling of discrimination and harassment complaints; personnel complaint documentation, investigation and reporting; interviewing skills and techniques; and federal, state and City resources available to assist those concerned about such discrimination or harassment. Handling a complaint of sexual orientation discrimination or harassment according to the responsibilities outlined below shall be considered a primary duty assignment. The EEO Counselor shall not be constrained in conducting a proper investigation by any City employee, manager or supervisor. Each department EEO Counselor has the following responsibilities with regard to a sexual orientation complaint:

(1) The Counselor shall initiate an inquiry into the alleged sexual orientation harassment or discrimination. The Department EEO Counselor may not refuse to accept or investigate a complaint that alleges sexual orientation discrimination or harassment.

(2) The Counselor shall meet with the complaining employee at the employee's earliest convenience. The Counselor shall fully inform the employee about the City's sexual orientation policies and discrimination complaint procedures and shall answer questions that the employee may have regarding the City's policies and procedures. The Counselor shall provide the complainant with relevant referral and resource information, including a general statement that there are time limitations for filing a complaint with an outside agency.

(3) The Counselor shall listen to the employee's complaint and discuss the complaint with discretion, sensitivity and due concern for the dignity of those involved. The Counselor shall ask the complaining employee what remedy he or she seeks, including whether the complainant seeks a temporary or permanent transfer for the alleged offender or for him or herself.

(4) The Counselor shall fully record and document the complaint, including the complainant's proposed resolution to the alleged violation(s). The Counselor shall document all informal resolution efforts.

(5) The Counselor shall notify the City's Sexual Orientation Counselor of the complaint.

(6) The Counselor shall conduct a complete and timely investigation into the complaint, including conducting interviews with all non-cumulative witnesses and others who may be involved. The investigation will be conducted consistent with the procedures included in this section.

(7) The Counselor shall immediately notify the City Sexual Orientation Counselor in writing if any City Department, manager, supervisor or employee fails to cooperate fully during the investigation.

(8) The Counselor will communicate to the complainant in writing the status of the investigation at least once every two months.

(9) Upon completion of the investigation, the Counselor shall prepare a report of the results of the investigation. The Counselor shall inform complainants if disciplinary action is taken against the accused employee, although not the specific nature of the action. No information provided to the complaining employee shall compromise any confidentiality or privacy protection afforded to the accused employee under the law or City policy. The Sexual Orientation Counselor should contact the Office of the City Attorney if there are questions in this area.

(10) If the employee is not satisfied with the way the sexual orientation discrimination complaint has been resolved, the Counselor shall fully inform the employee of his or her additional rights under the law. These rights include appealing, filing a complaint under the Citywide Discrimination Complaint Procedure, filing a complaint with the Civil Service Commission, and filing a complaint with the State Department of Fair Employment and Housing (DFEH) and/or in court.

(j) Prior to any employee assuming any of the above duties as the City Sexual Orientation Counselor, the employee must have received training in the law and the City's policies and procedures governing discrimination and harassment and the handling of discrimination and harassment complaints; personnel complaint documentation, investigation, and reporting; interviewing skills and techniques; and federal, California, and City of Los Angeles resources available to assist those concerned about such discrimination or harassment. This training must be sufficient to enable the City Sexual Orientation Counselor competently to perform all of the duties required to handle issues related to sexual orientation discrimination and harassment on a Citywide basis, including training and providing guidance to department EEO Counselors. Prior to or shortly after assuming the above duties, the Sexual Orientation Counselor shall seek out and obtain specialized training in the law governing sexual orientation discrimination and harassment and handling complaints thereof. The City's Sexual Orientation Counselor has all of the duties and responsibilities of a department EEO Counselor, as well as the following additional responsibilities:

- (1) Issue Personnel Department Discrimination Complaint Report numbers.
- (2) Accept, investigate and complete any sexual orientation discrimination or harassment complaint that is referred from a department EEO Counselor.
- (3) Maintain custody of completed sexual orientation discrimination and harassment complaint investigations.
- (4) Maintain a copy of each completed sexual orientation discrimination or harassment complaint investigation report in secure storage in City filing facilities for no less than five years.
- (5) Advise EEO Counselors on sexual orientation complaint intake and investigation.
- (6) Ensure that the posting notification containing the name and phone number of the City Sexual Orientation Counselor is maintained, accurate and conspicuous in all City Department Offices, and promptly compile a written report for the Personnel Department General Manager and the City Board of Civil Service Commissioners of any locations where postings have been removed.

(k) The City also has a Sexual Orientation Coordinator, which position is situated in the City's Personnel Department. The Sexual Orientation Coordinator's areas of responsibility include training and policy and procedure development for the City on issues related to sexual orientation. The Sexual Orientation Coordinator, in cooperation with the Sexual Orientation Counselor, shall provide training to department EEO Counselors on conducting sexual orientation complaint investigations.

(l) It is the responsibility of City Management to take necessary steps to prevent sexual orientation discrimination, and when a complaint is made, has been investigated, and found to exist, to remedy any sexual orientation discrimination that is discovered.

(m) It is the responsibility of the Personnel Department to ensure that the operating departments are in compliance with the Sexual Orientation Discrimination Complaint Procedures, and to monitor said compliance on an ongoing basis.

The City of New York, NY | The New York City Human Rights Law

The New York City Human Rights Law
Administrative Code of the City of New York
Title 8

Chapter 1

Commission on Human Rights

- § 8-101 Policy.
- § 8-102 Definitions.
- § 8-103 Commission of human rights.
- § 8-104 Functions.
- § 8-105 Powers and duties.
- § 8-106 Relations with city departments and agencies.
- § 8-107 Unlawful discriminatory practices.
- § 8-107.1 Victims of domestic violence, sex offenses or stalking.
- § 8-108 [Reserved.]
- § 8-109 Complaint.
- § 8-110 [Reserved.]
- § 8-111 Answer.
- § 8-112 Withdrawal of complaints.
- § 8-113 Dismissal of complaint.
- § 8-114 Investigations and investigative record keeping.
- § 8-115 Mediation and conciliation.
- § 8-116 Determination of probable cause.
- § 8-117 Rules of procedure.
- § 8-118 Noncompliance with discovery order or order relating to records.
- § 8-119 Hearing.
- § 8-120 Decision and order.
- § 8-121 Reopening of proceeding by commission.
- § 8-122 Injunction and temporary restraining order.
- § 8-123 Judicial review.
- § 8-124 Civil penalties for violating commission orders.
- § 8-125 Enforcement.
- § 8-126 Civil penalties imposed by commission for unlawful discrimination practices.
- § 8-127 Disposition of civil penalties.
- § 8-128 Institution of actions or proceedings.
- § 8-129 Criminal penalties.
- § 8-130 Construction.
- § 8-131 Applicability

§ 8-101 Policy. In the City of New York, with its great cosmopolitan population, there is no greater danger to the health, morals, safety and welfare of the city and its inhabitants than the existence of groups prejudiced against one another and antagonistic to each other because of their actual or perceived differences, including those based on race, color, creed, age, national origin, alienage or citizenship status, gender, sexual orientation, disability,

marital status, partnership status, any lawful source of income, status as a victim of domestic violence or status as a victim of sex offenses or stalking, lawful occupation,
(b) The information regarding complaints filed with the commission shall include, but not be limited to, the number of complaints filed with the commission and shall be disaggregated by:

- (i) the category of unlawful discriminatory practice, as set forth by sections 8-107 and 8-107.1(2) of this chapter, alleged;
- (ii) the basis of the alleged discriminatory practice based on protected class of the complainant;
- (iii) whether the complaint was resolved by mediation and conciliation, as set forth in section 8-115 of this chapter; a determination of no probable cause, as set forth in section 8-116 of this chapter; or a hearing, as set forth by section 8-119 of this chapter;
- (iv) the number of days the complaint was outstanding at the time such resolution occurred; and
- (v) whether a fine, penalty, or cash award was imposed and, if so, the dollar amount of such fine, penalty or cash award.

(c) The information regarding the commission's education and outreach efforts as required by sections 8-105(1) and 8-105(2) of this chapter shall include, but not be limited to:

- (i) the types of outreach initiated;
- (ii) the number of people with whom the commission made contact as a result of outreach;
- (iii) the number of limited English proficient persons served; and
- (iv) the languages in which such outreach was conducted.

(11) To adopt rules to carry out the provisions of this chapter and the policies and procedures of the commission in connection therewith.

§ 8-106 Relations with city departments and agencies. So far as practicable and subject to the approval of the mayor, the services of all other city departments and agencies shall be made available by their respective heads to the commission for the carrying out of the functions herein stated. The head of any department or agency shall furnish information in the possession of such department or agency when the commission so requests. The corporation counsel, upon request of the chairperson of the commission, may assign counsel to assist the commission in the conduct of its investigatory or prosecutorial functions.

§ 8-107 Unlawful discriminatory practices.

1. Employment. It shall be an unlawful discriminatory practice:

- (a) For an employer or an employee or agent thereof, because of the actual or perceived age, race, creed, color, national origin, gender, disability, marital status, partnership status, sexual orientation or alienage or citizenship status of any person, to refuse to hire or employ or to bar or to discharge from employment such person or to discriminate against such person in compensation or in terms, conditions or privileges of employment.
- (b) For an employment agency or an employee or agent thereof to discriminate against any person because of such person's actual or perceived age, race, creed, color, national origin, gender, disability, marital status, partnership status, sexual orientation or alienage or citizenship status in receiving, classifying, disposing or otherwise acting upon applications

for its services or in referring an applicant or applicants for its services to an employer or employers.

(c) For a labor organization or an employee or agent thereof, because of the actual or perceived age, race, creed, color, national origin, gender, disability, marital status, partnership status, sexual orientation or alienage or citizenship status of any person, to exclude or to expel from its membership such person or to discriminate in any way against any of its members or against any employer or any person employed by an employer.

(d) For any employer, labor organization or employment agency or an employee or agent thereof to declare, print or circulate or cause to be declared, printed or circulated any statement, advertisement or publication, or to use any form of application for employment or to make any inquiry in connection with prospective employment, which expresses, directly or indirectly, any limitation, specification or discrimination as to age, race, creed, color, national origin, gender, disability, marital status, partnership status, sexual orientation or alienage or citizenship status, or any intent to make any such limitation, specification or discrimination. (e) The provisions of this subdivision and subdivision two of this section:

(i) As they apply to employee benefit plans, shall not be construed to preclude an employer from observing the provisions of any plan covered by the federal employment retirement income security act of nineteen hundred seventy-four that is in compliance with applicable federal discrimination laws where the application of the provisions of such subdivisions to such plan would be preempted by such act;

(ii) Shall not preclude the varying of insurance coverage according to an employee's age;

(iii) Shall not be construed to affect any retirement policy or system that is permitted pursuant to paragraph (e) and (f) of subdivision three-a of section two hundred ninety-six of the executive law;

(iv) Shall not be construed to affect the retirement policy or system of an employer where such policy or system is not a subterfuge to evade the purposes of this chapter.

(f) The provisions of this subdivision shall not govern the employment by an employer of his or her parents, spouse, or children; provided, however, that such family members shall be counted as persons employed by an employer for the purposes of subdivision five of section 8-102 of this chapter.

2. Apprentice training programs. It shall be an unlawful discriminatory practice for an employer, labor organization, employment agency or any joint labor-

New York City Commission on Human Rights
40 Rector Street, New York, New York 10006
212-306-7500 • FAX 212-306-7414
www.nyc.gov/cchr

Updated 12/10

http://www.amlegal.com/nxt/gateway.dll?f=templates&fn=default.htm&vid=amlegal:laac_ca

The City of Santa Monica, CA | Santa Monica Municipal Code

SANTA MONICA MUNICIPAL CODE

Article 4 PUBLIC WELFARE, MORALS AND POLICY

Chapter 4.40 DISCRIMINATION ON THE BASIS OF SEXUAL ORIENTATION OR DOMESTIC PARTNERSHIP

4.40.010 Statement of policy.

Discrimination based on sexual orientation exists in the City of Santa Monica. Such discrimination foments strife, unrest and discord and deprives the City of the fullest utilization of its resources and capacity for development and advancement. Such discrimination poses a substantial threat to the health, safety and welfare of the community. Existing State and Federal restraints on arbitrary discrimination are inadequate to meet the particular problems of this City. (Prior code § 4900; amended by Ord. No. 1317CCS, adopted 10/9/84)

4.40.020 Definitions.

The following words or phrases as used in this Chapter shall have the following meanings:

(a) **Business Establishment.** Any entity, however organized, which furnishes goods or services to the general public. An otherwise qualifying establishment which has membership requirements is considered to furnish services to the general public if its membership requirements: (1) consist only of payment of fees; or (2) consist of requirements under which a substantial portion of the residents of the City of Santa Monica could qualify.

(b) **Individual.** The same as the term “person.” Wherever this Chapter refers to the sexual orientation of any individual, and the individual is a group, the phrase shall mean the sexual orientation of any member of the group.

(c) **Person.** Any person as defined in Municipal Code Section 1.12.150.

(d) **Sexual Orientation.** Actual or supposed homosexuality, heterosexuality, or bisexuality, by preference or practice, including, but not limited to, an orientation that may be imputed on the basis of mannerisms, physical characteristics or manner of dress. (Prior code § 4901; amended by Ord. No. 1317CCS, adopted 10/9/84; Ord. No. 1812CCS § 2, adopted 9/12/95; Ord. No. 1822CCS § 1, adopted 10/17/95)

4.40.030 Employment.

(a) **Unlawful Employment Practices.**

(1) **Employers—Discrimination.** It shall be unlawful employment practice for an employer to fail or refuse to hire, or to discharge any individual, or otherwise to discriminate against any individual with respect to compensation, terms, conditions or privileges of employment on the basis, in whole or in part, of such individual’s sexual orientation.

(2) **Employers—Segregation.** It shall be unlawful employment practice for an employer to limit, segregate or classify employees or applicants for employment in any manner which would deprive or tend to deprive any individual of employment opportunities, or adversely affect his or her employment status on the basis, in whole or in part, of such individual’s sexual orientation.

(3) Employment Agencies. It shall be an unlawful employment practice for an employment agency to fail or refuse to refer for employment any individual or to otherwise discriminate against any individual on the basis, in whole or in part, of such individual's sexual orientation.

(4) Labor Organizations. It shall be an unlawful employment practice for a labor organization to fail or refuse to include in its membership or to otherwise discriminate against any individual, to limit, segregate or classify its membership, to classify or fail or refuse to refer for employment any individual in any way which would deprive or tend to deprive such individual of employment opportunities, or to otherwise adversely affect an individual's status as an employee or as an applicant for employment on the basis, in whole or in part, of such individual's sexual orientation.

(5) Job Training. It shall be an unlawful employment practice for an employer, an employment agency or a labor organization to discriminate against any individual in admission to, or employment in, any program established to provide apprenticeship, or other training or retraining, including any on-the-job training program, on the basis, in whole or in part, of such individual's sexual orientation.

(6) Advertising. It shall be an unlawful employment practice for an employer, employment agency or a labor organization to print, publish, advertise or disseminate in any way, any notice or advertisement with respect to employment, membership in, or any classification or referral for employment or training by any such organization, which indicates that the employer, employment agency or labor organization engages or will engage in a violation of this Section.

(b) Subterfuge. It shall be unlawful to do any of the acts mentioned in this Section for any reason that would not have been asserted wholly or partially, but for the sexual orientation of any individual.

(c) Bona Fide Occupational Qualification.

(1) Bona Fide Occupational Qualification. Nothing contained in this Section shall be deemed to prohibit selection or rejection based upon a bona fide occupational qualification.

(2) Burden of Proof. In any action brought under Section 4.40.080 of this Chapter, if a party asserts that an otherwise unlawful discriminatory practice is justified as a bona fide occupational qualification, that party shall have the burden of proving: (a) that the discrimination is in fact a necessary result of a bona fide occupational qualification; and (b) that there exists no less discriminatory means of satisfying the occupational qualification.

(d) Exceptions.

(1) Employee Benefit Systems. It shall not be unlawful discriminatory practice for an employer to observe the conditions of a bona fide employee benefit system, provided such system or plan is not a subterfuge to evade the purposes of this Chapter. No such system shall provide an excuse for failure to hire any individual.

(2) In-Home Employment. No part of this Section shall apply to the employment of individuals to perform services in the place of residence of the employer. (Prior code § 4902; amended by Ord. No. 1317CCS, adopted 10/9/84)

4.40.040 Housing and other real estate transactions.

(a) Unlawful real estate practices.

(1) Transactions Generally. It shall be an unlawful real estate practice for any person to interrupt, terminate, or fail or refuse to initiate or conduct any transaction in real property, including but not limited to rental transactions, on the basis, in whole or in part, of an individual's sexual orientation or domestic partnership (as defined in Municipal Code

Section 4.60.020(d)). Unlawful practices based on an individual's sexual orientation or domestic partnership would include, but not be limited to: (1) requiring different terms for the real property transaction, (2) including in the terms or conditions of a transaction in real property any special or unique clause, condition or restriction, or (3) falsely representing that an interest in real property is not available for transaction.

(2) Credit and Insurance. It shall be an unlawful real estate practice for any person to refuse to lend money, guarantee a loan, accept a deed of trust or mortgage, or otherwise refuse to make available funds for the purchase, acquisition, construction, alteration, rehabilitation, repair or maintenance of real property, to impose different conditions on such financing, to refuse to provide title or other insurance relating to the ownership or use of any interest in real property on the basis, in whole or in part, of any individual's sexual orientation.

(3) Tenant Services. It shall be an unlawful real estate practice for any person to refuse or restrict facilities, services, repairs or improvements for any tenant or lessee on the basis, in whole or in part, of any individual's sexual orientation.

(4) Eviction Proceedings. It shall be an unlawful real estate practice to threaten to commence or commence eviction proceedings against any tenant on the grounds that he or she has breached a rental agreement if the alleged breach arises from an increase in the number of occupants due to the domestic partnership (as defined in Municipal Code Section 4.60.020(d)) of the tenant, provided that the occupancy by the tenant's domestic partner and children of the domestic partner is otherwise lawful. A violation of this subsection may be asserted as an affirmative defense in an unlawful detainer action.

(5) Advertising. It shall be an unlawful real estate practice for any person to make, print, publish, advertise or disseminate in anyway, any notice, statement, or advertisement with respect to a transaction or proposed transaction in real property, or with respect to financing related to any such transaction, which indicates or attempts to indicate any unlawful preference, limitation or discrimination on the basis, in whole or in part, of any individual's sexual orientation

(b) Subterfuge. If the sexual orientation of an individual was a motivating factor in the decision to undertake or perform one of the actions specified in subsection (a) of this Section, it shall not be a defense that: (1) other legitimate and lawful factors also motivated the decision unless these factors would have independently provided justification for the decision or (2) other factors were asserted as the basis for the decision if these factors were simply a pretext for the decision.

(c) Exceptions.

(1) Owner Occupied and Small Dwellings. Nothing in this Chapter shall be construed to apply to the rental or leasing of any housing unit in which the owner or lessor or any member of his or her family occupies one of the living units and either: (a) it is necessary for the owner or lessor to use either a bathroom or kitchen facility in common with the prospective tenant; or (b) the structure contains less than three (3) dwelling units.

(2) Effect on Other Laws. Nothing in this Chapter shall be deemed to permit any rental or occupancy of any dwelling unit or commercial space otherwise prohibited by law or to establish a landlord-tenant relationship between a landlord and a domestic partner that does not otherwise exist by law or contract.

(d) Domestic Partnership Eviction Protections. In order to assert the eviction protections established by this Chapter as an affirmative defense in an unlawful detainer proceeding, a domestic partner must have filed an Affidavit of Domestic Partnership with the City Clerk in accordance with Municipal Code Chapter 4.60 prior to having been served

a three-day notice to perform or quit and must have provided his or her landlord with a certified copy of the Affidavit of Domestic Partnership prior to the filing of the unlawful detainer complaint.

4.40.050 Business establishments.

(a) Unlawful Business Practice.

(1) Business Practices Generally. It shall be an unlawful business practice for any person to deny any individual the full and equal enjoyment of the goods, services, facilities, privileges, advantages and accommodations of any business establishment on the basis, in whole or in part, of such individual's sexual orientation.

(2) Credit. It shall be an unlawful business practice for any person to deny credit to any individual on the basis, in whole or in part, of such individual's sexual orientation.

(3) Advertising. It shall be an unlawful business practice for any person to make, print, publish, advertise or disseminate in any way any notice, statement or advertisement with respect to any business establishment which indicates that such establishment engages or will engage in any violation of this Section.

(b) Subterfuge. It shall be unlawful to do any of the acts mentioned in this Section for any reason that would not have been asserted, wholly or partially, but for the sexual orientation of any individual.

4.40.060 City facilities and services.

(a) Unlawful Service Practices.

(1) City Facilities. It shall be an unlawful service practice for any person to deny any individual the full and equal enjoyment of, or to place different terms and conditions on the availability of, the use of any City facility on the basis, in whole or in part, of such individual's sexual orientation.

(2) City Services. It shall be an unlawful service practice for any person to deny any individual the full and equal enjoyment of, or to impose different terms or conditions on the availability of, any City service on the basis, in whole or in part, of such individual's sexual orientation.

(3) Supported Facilities and Services. It shall be an unlawful service practice for any person to deny any individual the full and equal employment of, or to impose different terms and conditions upon the availability of, any service, program or facility wholly or partially funded or otherwise supported by the City of Santa Monica, on the basis, in whole or in part, of such individual's sexual orientation. This subsection shall not apply to any facility, service or program which does not receive any assistance from the City of Santa Monica which is not provided to the public generally.

(4) Advertising. It shall be an unlawful service practice for any person to make, print, publish, advertise or disseminate in any way any notice, statement or advertisement with respect to any service or facility provided by either the City of Santa Monica or an organization described in subsection (3) which indicates that the City of Santa Monica or an organization described in subsection (3) engages in or will engage in a violation of this Section.

(b) Subterfuge. It shall be an unlawful discriminatory practice to do any of the acts mentioned in this Section for any reason which would not have been asserted, wholly or partially, but for the sexual orientation of any individual.

4.40.070 Educational institutions.

(a) Unlawful Educational Practices.

(1) Admission. It shall be an unlawful educational practice for any person to deny admission, or to impose different terms or conditions on admission, on the basis, in whole or in part, of such individual's sexual orientation.

(2) Services. It shall be an unlawful educational practice for any person to deny any individual the full and equal enjoyment of, or to impose different terms or conditions upon the availability of, any service or program offered by an educational institution on the basis, in whole or in part, of such individual's sexual orientation.

(3) Facilities. It is an unlawful educational practice for any person to deny any individual the full and equal enjoyment of, or to impose different terms or conditions upon the availability of, any facility owned or operated by an educational institution on the basis, in whole or in part, of such individual's sexual orientation.

(4) Advertising. It is an unlawful educational practice for any person to make, print, publish, advertise or disseminate in any way any notice, statement or advertisement with respect to an educational institution which indicates that such institution engages in, or will engage in a violation of this Section.

(b) Subterfuge. It is an unlawful discriminatory practice to do any of the acts mentioned in this Section for any reason which would not have been asserted, wholly or partially, but for the sexual orientation of any individual.

(c) Exception. It shall not be an unlawful discriminatory practice for a religious or denominational institution to limit admission, or give other preference to applicants of the same religion. (Prior code § 4906; added by Ord. No. 1317CCS, adopted 10/9/84)

4.40.080 Liability.

Any person who violates any of the provisions of this Chapter or who aids in the violation of any provisions of this Chapter shall be liable for, and the court shall award to the individual whose rights are violated, actual damages, costs, attorneys' fees, and not less than two hundred dollars but not more than four hundred dollars in addition thereto. The court may, in such circumstances that it deems appropriate, award punitive damages.

4.40.090 Enforcement.

(a) Civil Action. Any aggrieved person may enforce the provisions of this Chapter by means of a civil action.

(b) Injunction. Any person who commits, or proposes to commit, an act in violation of this Chapter may be enjoined therefrom by any court of competent jurisdiction. An action for injunction under this subsection may be brought by any aggrieved person, by the City Attorney, or by any person or entity which will fairly and adequately represent the interests of the protected class.

4.40.100 Limitation on action.

Actions under this Chapter must be filed within one year of the alleged discriminatory acts.

4.40.110 General exception for religious organizations.

No part of this Chapter shall apply to bona fide religious organizations.

http://www.qcode.us/codes/santamonica/view.php?topic=4-4_40&showAll=1&frames=on
7/9/2012

The City of Seattle, WA | Seattle Office for Civil Rights & Human Rights Commission

The Seattle Office for Civil Rights

Illegal discrimination is when:

- You are treated differently from others in a similar situation; and
- You are harmed by the treatment; and
- You are treated this way because of your membership in a protected class (i.e., race, gender, etc.)
or
- Your request for a reasonable accommodation due to a disability is refused without a valid business reason.

Seattle currently includes these protected classes:

- Age **
- Ancestry
- Color
- Creed
- Disability
- Gender identity
- Marital status
- National Origin
- Parental status *
- Political ideology
- Race
- Religion
- Sex
- Sexual orientation
- Use of a Section 8 certificate *
- Use of a service animal

*Not applicable to Employment or Fair Contracting cases

**Not applicable to Public Accommodations cases

Seattle Human Rights Commission

Mission

Promote human rights for the residents of Seattle and facilitate the prevention and elimination of discrimination.

Vision

A community in which diverse populations achieve harmony through understanding and acceptance.

<http://www.seattle.gov/humanrights/about.htm> - top

Purpose

The Seattle Human Rights Commission consults with and makes recommendations concerning the development of programs which promote equality and justice. It works with the Director of the Office for Civil Rights to end discrimination based upon race, religion, creed, color, national origin, sexual orientation, political ideology, ancestry, age, marital and parental status, disability, Section 8, and retaliation.

It conducts appeals and holds hearings to identify and deal with acts of discrimination and assist in resolving racial tensions in the areas of employment, housing and public accommodations.

The City of West Hollywood, CA | Mission Statement and Core Values

Mission Statement

As a premiere city, we are proactive in responding to the unique needs of our diverse community, creative in finding solutions to managing our urban environment, and dedicated to preserving and enhancing its well being. We strive for quality in all our actions, setting the highest goals and standards.

Core Values

Respect and Support for People

We recognize and celebrate the diversity of our community by treating all individuals with respect for their personal dignity and providing a wide array of specialized services. We promote mutual respect, courtesy, and thoughtfulness in all interactions.

RESOLUTION NO. 09-3844

A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF WEST HOLLYWOOD SUPPORT OF AJR
19 (BROWNLEY), BILL SUPPORTING REPEAL OF
THE FEDERAL DEFENSE OF MARRIAGE ACT

THE CITY COUNCIL OF THE CITY OF WEST HOLLYWOOD DOES
HEREBY RESOLVE AS FOLLOWS:

WHEREAS, In 2004, the U.S. Government Accountability Office updated its list of the myriad ways the federal government now discriminates against married same-sex couples; and

WHEREAS, Included in that list are the nation's failures to recognize the right to sponsor a spouse for immigration benefits, the right to access Social Security survivor benefits, the right to receive health insurance from a federal employee spouse, the right to jointly file federal income taxes, and hundreds of other protections denied same-sex couples on the basis of who they love; and

WHEREAS, As a result, even though same-sex marriages are now recognized by the laws of six states from Iowa to Maine, with New York and New Jersey on the brink of recognition of LGBT marriage equality, the federal government still does not consider married same-sex couples to be family; and

WHEREAS, These same-sex couples cannot enjoy the vibrant and vital protections federal law confers on families. Because of this inequity, tens of thousands of lesbian and gay couples are forced to live as second-class citizens without access to equal treatment under federal law; and

WHEREAS, On May 28, 2009, the California Supreme Court reaffirmed the validity of over 18,000 same-sex marriages performed in California between June 16 and November 5, 2008, prior to the passage of Proposition 8, which amended the state constitution to eliminate marriage for same-sex couples; and

WHEREAS, California now has a significant stake in ensuring that these married couples are treated with total dignity and fairness under all the laws of this nation; and

WHEREAS, At least seven other countries have already removed discrimination from their marriage laws granting equal access and equal rights: Belgium, Canada, the Netherlands, Norway, South Africa, Spain and Sweden; and

Resolution No. 09-3844
Page 2 of 2

WHEREAS, As we do in so many areas of human rights, the United States should be leading on this basic issue of equality, and it is time for California to officially go on record supporting the repeal of DOMA; and

WHEREAS, AJR 19 would urge the Congress of the United States to pass, and President Obama to sign, legislation repealing DOMA and to support the removal of legal barriers to equal protection under the law for married same-sex partners; and

WHEREAS, The City of West Hollywood remains at the forefront of the LGBT community's struggle for civil rights and this important legislation is a critical step towards restoring respect and fundamental rights for all Americans:

NOW, THEREFORE, BE IT RESOLVED, that the City of West Hollywood hereby supports AJR 19 (Brownley), which would put the State of California on record in support of repealing the federal Defense of Marriage Act (DOMA) removing legal barriers to federal recognition of same-sex marriages and equal access to the 1,138 federal rights and responsibilities that attend such basic recognition.

PASSED, APPROVED AND ADOPTED by the City Council of the City of West Hollywood at a regular meeting held this 15th day of June, 2009 by the following vote:

AYES: Councilmember: Duran, Horvath, Prang, Mayor Pro Tempore Heilman, and Mayor Land.

NOES: Councilmember: None.

ABSENT: Councilmember: None.

ABSTAIN: Councilmember: None.



ABBE LAND, MAYOR

ATTEST:



Full THOMAS R. WEST, CITY CLERK

RESOLUTION NO. 09-3909

A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF WEST HOLLYWOOD IN SUPPORT OF HR
3567 (NADLER), REPEAL OF THE DEFENSE OF
MARRIAGE ACT (DOMA)

THE CITY COUNCIL OF THE CITY OF WEST HOLLYWOOD DOES
HEREBY RESOLVE AS FOLLOWS:

WHEREAS, according to Lambda Legal Defense, there are over 1,400 legal rights that same-sex marriages are denied because of the Defense Of Marriage Act (DOMA); and

WHEREAS, people are denied social security survivor benefits, face extra taxes on health benefits, pay burdensome inheritance taxes, and suffer a host of other inequities, all because their marriages are not federally recognized; and

WHEREAS, HR 3567 (Nadler), will repeal DOMA, and provide same-sex couples with certainty that federal benefits and protections would flow from a state where such marriages are legal, to another state regardless if that state recognizes same-sex marriages or not; and

WHEREAS, same-sex marriages are recognized in six states, with many others on the brink of recognition of LGBT equality; and

WHEREAS, HR 3567 (Nadler), would allow same-sex couples and their families to become eligible for important federal benefits and protections, and to stop being treated as second-class citizens; and

WHEREAS, we do in so many areas of human rights, the United States should be leading on this basic issue of equality, by repealing DOMA; and

WHEREAS, a leading advocate for the equal rights of Lesbians, Gay, Bisexual and Transgender people, the City of West Hollywood is at the forefront of the debate for the rights of same-sex couples:

Resolution No. 09-3909
Page 2 of 2

NOW THEREFORE BE IT RESOLVED THAT, the City Council of the City of West Hollywood hereby urges the enactment of HR 3567 (Nadler).

PASSED, APPROVED AND ADOPTED by the City Council of the City of West Hollywood at a regular meeting held this 5TH day of October, 2009 by the following vote:

AYES: Councilmember: Duran, Horvath, Prang, Mayor Pro
Tempore Heilman, and Mayor Land.

NOES: Councilmember: None.

ABSENT: Councilmember: None.

ABSTAIN: Councilmember: None.



ABBE LAND, MAYOR

ATTEST:

THOMAS R. WEST, CITY CLERK

Clean Yield Asset Management | Employee Handbook

Equal Employment Opportunity and Non-Discrimination

CYAM is fully committed to providing equal opportunities in all employment-related activities, including but not limited to: recruiting, hiring, advancement, compensation, training, benefits, transfers, terms of employment, and physical access to facilities within the financial resources of CYAM. CYAM will provide equal opportunities to all employees and applicants for employment.

It is the established policy of CYAM not to discriminate against any individual employee, group of employees, prospective employee or member or prospective member because of race, color, religion, national origin, sex, age, ancestry, marital status, physical or mental disability, or unfavorable discharge from military service. CYAM will make reasonable accommodations to facilitate any physical or mental disability that interferes with an employee's ability to perform the essential functions of his/her job to the extent CYAM is aware of those disabilities.

To achieve equal opportunity employment in the filling of a staff position, CYAM announces positions available at organizations in the community or field including minority groups and women's organizations. CYAM complies with Title 8 United States Code, Section 1324 A, which requires employers to verify employment eligibility of individuals on Form I-9.

Sexual Harassment

The Equal Employment Opportunity Commission (EEOC) has issued guidelines setting forth the Commission's interpretation regarding sexual harassment as a violation of Title VII of the Civil Rights Acts of 1964. These guidelines are consistent with CYAM's long-standing policy that conduct creating an intimidating, hostile or offensive working environment will not be tolerated and those violating this practice may be subject to disciplinary action up to and including discharge. Any employee, who feels that he or she is being subjected to sexual or racial harassment, is urged to immediately contact the Managing Director, who will immediately address the issue with the firm's Partners to determine the appropriate cause of action. If the Managing Director's actions are in question, the staff person is authorized to contact Rian Fried directly for resolution.

In general Employees are encouraged to grasp opportunities for personal development that are offered to them. We strongly believe employees should have the right to make their own choices in matters that concern and control their life. Remember it is up to us as employees to help create the healthful, pleasant and safe working conditions we strive for at Clean Yield. The dignity of each employee as well as that of our clients is important. CYAM needs each employee's help in making every working day enjoyable and rewarding.

Communispace Corporation | Equal Employment Opportunity Policy

Equal Employment Opportunity Policy

At Communispace, we recognize that our success as a growing company depends largely on the collective strengths of our team. Developing the right mix of skills, ideas, and individuals requires an unwavering commitment to Equal Employment Opportunity (EEO). Accordingly, it is the policy of Communispace Corporation to recruit, hire, train and promote the most qualified candidates regardless of race, color, sex/gender (including pregnancy), gender identity/expression, sexual orientation, age, religion, national origin, ancestry, disability, genetic traits, familial or veteran status, or any other characteristic protected by law.

Communispace will do its best to make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship or a direct threat to the safety of our employee or others. This policy governs all aspects of employment including hiring, job assignment, compensation, discipline, terminations, and access to benefits and training.

All employment and advancement decisions are based on merit and made in a manner consistent with Communispace's equal employment opportunity policy. Employees are encouraged to bring any perceived violation of this policy, no matter how small, to the attention of Human Resources, or the Company's Chief Financial Officer (CFO). Employees can raise concerns without fear of reprisal or retaliation, and any report will be kept confidential - disclosed only on a need-to-know basis or if required by law.

Employees and managers are responsible for ensuring that their actions related to all personnel decisions do not violate EEO Laws. In addition, employees and managers are responsible for treating everyone as part of the team. This means speaking and acting in ways that are respectful to others, coaching others to do the same, and valuing the diversity that both internal and external customers bring to our business.

We value our employees, relying on their diversity and wealth of experiences to make our company a success. By incorporating the principles of this law into our business, we can develop a productive, positive and dynamic work environment where every individual is valued for his or her contribution. Each employee at Communispace has an obligation to support the intent and the spirit of this law. Anyone found to be engaging in any type of unlawful discrimination – including any unlawful retaliatory conduct under this policy - will be subject to disciplinary action, up to and including termination of employment.

Eastern Bank Corporation | Statement of Diversity and Inclusion

Statement of Diversity and Inclusion

Eastern Bank Corporation is a dynamic organization that cares about our employees, our customers and the communities we serve. We embrace diversity in our workplace because it makes us a better employer and a better provider of service to our customers. Our diverse workforce helps us truly understand the challenges facing our communities and better positions us to be able to target resources to build and maintain the fabric of our communities.

Eastern believes there are significant benefits in providing a culturally open work environment for all employees, without regard to their race, color, religion, national origin, ancestry, genetic information, gender, marital or family status, age, sexual orientation, gender identity, citizenship, membership in the United States Uniformed Services, veteran status, disability or any other characteristic protected by law. An example of this is the fact that women comprise 72% of our total workforce, including 48% of the Bank's officer corps; while minorities comprise 17% of the total population of employees and 49 languages and dialects are spoken here.

Eastern's commitment to inclusion is to approach business challenges by involving all relevant partners, enabling unique perspectives, and fostering effective communication. We know that the strength behind our company is the diverse background and perspectives of our people. We believe that a team of people with different perspectives can have a richer discussion, consider more and different ideas, and have greater success at solving complex problems than a group of people who all come from the same perspective.

Creating an inclusive environment—learning and applying the best from our differences and our similarities—improves our ability to be innovative, enhances our ability to serve a broader group of customers, supports efforts in building strong ties to our communities and builds strength within our company.

Most recently revised June 2011

eBay Inc. | Mission Statement On Diversity In The Workplace

Diversity In The Workplace

eBay Inc. firmly believes that a high-quality, diverse workforce is critical to its success. eBay Inc. strives for a creative and diverse workplace in which each employee is treated with dignity, courtesy, and respect for his/her unique experience and cultural background. eBay Inc. is committed to hiring, promoting, and compensating employees based on their qualifications and demonstrated ability to perform job responsibilities. As an equal opportunity employer, eBay Inc. promotes equal employment opportunity to all employees and applicants, without regard to age, race, color, national origin, physical or mental disability, gender, religion, sexual orientation, gender identity, marital or veteran status, condition of pregnancy, genetic information, or any other legally protected characteristic. eBay Inc. is committed to providing a work environment free of unlawful discrimination.

Edwards Wildman Palmer LLP | Diversity

Diversity

At Edwards Wildman, our goal is to continue to increase the diversity of our workforce by actively hiring, developing, retaining and advancing the best lawyers and staff from a wide range of backgrounds. We believe that we can only provide our clients with the best possible representation if we reflect the diversity of the clients and communities we serve.

We know that diversity in the Firm makes us better lawyers by enabling us to bring a wide range of perspectives and life experiences to the work we do. It enhances our ability to recruit the best possible candidates for our summer program and each new class of entering associates, as well as lateral associates and partners, and it contributes directly to the strength of our Firm.

The Firm is exceptionally proud of our Partner and Chief Diversity Officer, Paulette Brown, who received the prestigious Margaret Brent Women Lawyers of Achievement Award in 2011 conferred each year to just five lawyers in the United States from the American Bar Association's Commission on Women in the Profession as well as the American Bar Association's Spirit of Excellence Award in 2007. The Spirit of Excellence Award was established by the ABA Commission of Ethnic & Racial Diversity to celebrate the efforts and accomplishments of lawyers who work to promote a more racially and ethnically diverse legal profession. Awards are presented to lawyers who excel in their professional settings; who personify excellence on the national, state, or local level; and who have demonstrated a commitment to racial and ethnic diversity in the legal profession.

<http://www.edwardswildman.com/ourfirm/diversity/>

07/04/2012

Electronic Arts Inc. | Equal Employment Opportunity

Equal Employment Opportunity

Our values embrace the notion of diversity and equal employment opportunity. Because Electronic Arts values equality and meritocracy, we are committed to an employment environment that is free from all aspects of illegal discrimination. We always employ, retain, promote, terminate and otherwise treat all employees and job applicants based on merit, qualifications, competence and talent. We apply this policy without regard to any individual's gender, race, color, religion, national origin, ancestry, pregnancy, age, sexual orientation, gender identity, marital or family status, veteran status, medical condition, disability or political belief.

Exelon Corporation | Diversity & Inclusion

Valuing a diverse and inclusive workforce

Exelon operates in a world rich in diversity—in race, ethnicity, gender, sexual orientation, experience and thought. To achieve our vision to be the best, we value diversity by:

- Ensuring that we respect one another and that each of our employees has the opportunity to grow and succeed
- Attracting and retaining employees who will best serve and represent our customers and communities
- Treating diversity as a business imperative, core value and moral obligation

Because our commitment to Diversity & Inclusion is straightforward:

- Our employees will be more engaged, productive and committed
- The communities and the people we serve will grow and flourish
- Our customers, regulators and elected officials will be more responsive and supportive
- Our business decisions will be better informed and considered
- Our company will be positioned for continued growth
- Our shareholders will benefit

Diversity and Inclusion Goals

Diverse & Inclusive Workforce - To attract, develop, and retain talent of all backgrounds that reflects the realities of our marketplace, our communities, and the relevant labor market

Inclusive Workplace - To create a culture of inclusion through consistent and sustained execution of the Exelon Diversity & Inclusion Strategy, including progress measurement and accountability for results

Diverse Suppliers - Achieve a diverse range of suppliers, vendors, and service providers

Community Relationships - Ensure that Exelon leadership has a significant reach and visible presence in a strategic core group of diverse, community-based organizations (CBOs)

Leader in Diversity & Inclusion - To position Exelon to be recognized as a diversity and inclusion leader by its employees; by local, regional, and national thought leaders; and by the communities it serves

“Living the commitment to diversity and inclusion is our individual and collective responsibility – to each other, to our customers and to our communities – to embrace the thoughts, experiences and values of our colleagues because of, not in spite of, their own unique backgrounds. We view diversity and inclusion as business imperatives, core values and moral obligations.”

- Ruth Ann M. Gillis Executive Vice President and Chief Diversity Officer, Exelon, and President, Exelon Business Services Company

Employee Network Groups - Another Dimension of Diversity and Inclusion

Exelon's Employee Network Groups (ENGs) support diversity and inclusion, bring insight to Exelon's strategies and goals, and serve as a resource to the corporation and its employees. The groups are self-initiated, voluntary, corporate-wide and inclusive. Current ENGs represent various communities including:

- African Americans
- Latinos
- Gay, Lesbian, Bisexual and Transgendered Individuals
- Women
- Military/Veterans
- Asian American

Employee Network Groups are an integral part of Exelon's diversity and inclusion strategy, as they strengthen employee links, raise awareness, share knowledge, provide perspectives, improve recruitment, promote personal growth and serve as a forum for education, communication and professional development. Externally, they work to strengthen corporate citizenship, alert Exelon to new market opportunities and build ties to the communities in which the organization operates.

<http://www.exeloncorp.com/peopleandculture/diversityandinclusion/Pages/overview.aspx>
7/4/2012

Fitcorp Healthcare Centers, Inc. | Equal Employment Opportunity

Fitcorp's Equal Employment Opportunity Statement

It is our policy to provide equal employment opportunity to all individuals. We are committed to a diverse workforce. We value all employees' talents and support an environment that is inclusive and respectful. We are strongly committed to this policy, and believe in the concept and spirit of the law.

We are committed to assuring that:

All recruiting, hiring, training, promotion, compensation, and other employment-related programs are provided fairly to all persons on an equal opportunity basis;

Employment decisions are based on the principles of equal opportunity. All personnel actions such as compensation, benefits, transfers, training, and participation in social and recreational programs are administered without regard to age, race, color, religion, national origin, ancestry, sex, marital status, disability, sexual orientation, participation in discrimination complaint-related activities, genetic information, veteran or military status, or any other characteristic protected by federal, state, or local law; and

Employees and applicants will not be subjected to harassment, intimidation, threats, retaliation, coercion or discrimination because they have exercised any right protected by law.

We believe in and practice equal opportunity. All employees are responsible for supporting the concept of equal opportunity and diversity and assisting Fitcorp in meeting its objectives.

Foley Hoag LLP | Commitment to Diversity

Commitment to Diversity

Foley Hoag's commitment to diversity traces its roots to the founding of the firm in 1943. Henry Foley and Garrett Hoag were determined to hire the very best lawyers, based entirely on individual merit and without exclusion -- an attitude that set them very much apart from others in the Boston legal community of that era. Those twin traditions of excellence and inclusiveness have remained guiding forces in the firm's culture. We have brought together at the firm lawyers of different backgrounds, skills and experiences, because we recognize that those individuals bring with them a diversity of thought and perspective that enriches the firm's culture and enhances the quality of our work. We are committed to fostering an environment in which diversity of every type can flourish and in which every lawyer is positioned to thrive.

Gap Inc. | Diversity and Inclusion

Diversity and Inclusion

As a global company, we know that appreciating and understanding the diversity of our customers, employees and partners around the world helps make us successful. We value the diversity of thought, experience and perspectives of our customers.

Embracing diversity and inclusion stimulates innovation in our products and helps us improve our store experience. That enables us to create an inviting and inclusive place to work and to shop.

We maintain our commitment to diversity and inclusion with workplace policies that ensure we do what's right, and treat our customers – and each other – with integrity and respect.

Our Policies

Our commitment to diversity and inclusion is reinforced by workplace policies that are essential to how we do business.

Equal Opportunity Employer

We're an equal opportunity employer. All employment decisions are made without regard to race, color, age, gender, gender identity, sexual orientation, religion, marital status, pregnancy, national origin/ancestry, citizenship, physical/mental disabilities, military status or any other basis prohibited by law. Every employee is responsible for helping prevent discrimination and harassment in the workplace.

Zero Means Zero

At Gap Inc., we work hard to make sure that we treat our customers — and each other — with integrity and respect, regardless of appearance, skin color, gender, or any other such distinction. We have zero tolerance for discrimination of any kind.

Goodwin Procter LLP | Diversity

Diversity

A broader perspective offers a better view.

Diversity is more than an idea or a policy at Goodwin Procter. We are committed to promoting diversity in our law firm and in the legal profession. Every attorney and staff member deserves a supportive, merit-driven environment in which people of all backgrounds are given the opportunity to excel and thrive. Promoting diversity affirms our core values and better serves our clients and the broader communities in which we work and live.

It's also a matter of justice. We have a lengthy track record of providing equal access to the legal system through our extraordinary pro bono efforts and our non-discrimination policies. Goodwin Procter is an equal opportunity employer. We hire, train, and promote without regard to race, sex, age, gender, gender identity or expression, religion, national origin, disability, marital status, sexual orientation, veteran status or other legally protected status. If you want to know more about how we support diversity within our firm, please contact Scott Westfahl, Director of Professional Development.

Google Inc. | Diversity in our culture and workplace – Diversity and Inclusion

Equal Opportunity

At Google, we are committed to a supportive work environment, where employees have the opportunity to reach their fullest potential. Each Googler is expected to do his or her utmost to create a respectful workplace culture that is free of harassment, intimidation, bias and unlawful discrimination of any kind.

Equal Opportunity Employment Statement

Employment here is based solely upon individual merit and qualifications directly related to professional competence. We strictly prohibit unlawful discrimination or harassment of any kind, including discrimination or harassment on the basis of race, color, religion, veteran status, national origin, ancestry, pregnancy status, sex, gender identity or expression, age, marital status, mental or physical disability, medical condition, sexual orientation or any other characteristics protected by law. We also make all reasonable accommodations to meet our obligations under laws protecting the rights of the disabled.

Goulston & Storrs, P.C. | Commitment to Diversity

Commitment to Diversity

We value diversity for the dynamic, vibrant spirit it brings to our organization and lives. We recognize that our own diversity helps us appreciate alternative points of view as we serve an increasingly diverse clientele. Greater than forty percent of our colleagues are women, people of color or openly gay. Diversity is not a long-range goal at Goulston & Storrs; it is our reality.

Women, racial and ethnic minorities, and gay and lesbian lawyers have served on virtually all committees within the firm. Our Diversity Committee meets regularly to address relevant issues regarding the firm's recruitment, retention, development and advancement of a diverse workforce.

While very proud of our progress in building diversity, we set our sights ever higher. The firm takes many steps to ensure that lawyers from diverse backgrounds receive excellent work, mentoring and training opportunities, and continually seeks to increase diversity awareness in the hiring process. In addition, we maintain an active speakers program to raise consciousness regarding the many ways that diversity enriches us personally and strengthens our organization.

Greater Boston Chamber of Commerce | Welcome to the Chamber

SECTION 1 – WELCOME TO THE CHAMBER

1.1

Introduction

As a member of the Chamber team, you have the opportunity to actively participate in keeping our region's economy strong and in making our community one of the world's great metropolitan regions.

This section of the handbook provides important information about working at the Chamber, including compensation, benefits, personnel policies, and guidelines regarding your role as a Chamber employee.

Please take the time to read and understand the entire section. You are encouraged to ask questions or seek further clarification about current policies and procedures from your immediate manager or the vice president of finance & administration.

1.2 Equal Opportunity

Employment

The Greater Boston Chamber of Commerce is an equal opportunity employer and will not discriminate on the basis of sex, race, religion, creed, ancestry, color, national origin, age, physical or mental handicap, veteran's status, or sexual orientation. It is the goal of the Chamber to provide a work environment conducive to ensuring respect for each individual and freedom from all forms of harassment.

1.3 Employee Orientation

Guidelines

Welcoming, orientating, and providing new employees with the information and direction they need to effectively perform their duties is the responsibility of the entire Chamber staff. All staff members are asked to take time to welcome and assist new employees as they learn about their role within the Chamber. The following guidelines will assist in this process:

Prior To Start Date:

Manager will forward a memo or email to staff providing information regarding the new employee including start date and a brief biography.

First Day of Employment

Department:

- Introduce new employee to Chamber staff members.
- Acclimate employee to the office and surroundings.
- Provide employee with an overview of the department, its vision, and goals.

Finance & Administration

- Summarize and provide information regarding benefit plans.
- Review Staff Resource Guide with employee.
- Instruct employee about voicemail and telephone features.

Chamber Staff

- Welcome new employee and assist in helping the person become familiar with his/her new environment.

First Week of Employment:

Department:

- Explain employee's current goals with an emphasis on the importance to the department and the Chamber as a whole.

Integrated Archive Systems, Inc. | Our Personality

Our Personality

Integrated Archive Systems (IAS) is proud to be a privately held, woman owned business founded by Amy Rao in 1994.

IAS is certified by the Women's Business Enterprise National Council (WBENC) and the State of California as a Women Owned Business Supplier

Founding principles

Amy founded IAS based on the following principles, which have shaped our personality and culture:

- Our customers always come first.
- We always try to do the right thing.
- Our employees should look forward to coming to work and enjoy what they are doing.
- Our solutions are green in nature and have a positive affect on the environment.
- We consider the challenges faced all around the world and are actively engaged in addressing them.

It's the people!

At IAS, our culture is our priority. Our vision is not simply of a healthy, vibrant work culture, but encompasses the happiness and well being of our customers and partners as well. We see ourselves helping to weave together these different communities into a healthy eco-system based on a genuine desire to enrich the broader whole. To this end, we venture into many avenues outside of our day-to-day work of building strong IT infrastructure, locking arms with our customers and partners to affect the wider community and environment in a meaningful way. We're actively engaged in the community, and take this work seriously. We operate out of the belief that if we get up each day, do work that we love, and always strive to do right by our customers and partners, then our customers will be there for us tomorrow.

It is our talented employees with their creative ideas and steadfast dedication to "always try and do the right thing" that drives our company and our success.

Jazz Pharmaceutical Inc. | Employee Handbook

Jazz Pharmaceuticals plc US Subsidiaries
Employee Handbook
Edition Date: January 2012

Equal Employment Opportunity

In order to provide equal employment and advancement opportunities to all individuals, employment decisions at the Company will be based on merit, qualifications, and abilities. The Company does not discriminate in employment opportunities or practices on the basis of race, color, creed, religion, marital status, registered domestic partner status, age, sex, pregnancy, sexual orientation, national origin, ancestry, gender identity, physical or mental disability, medical condition (including genetic characteristics), veteran status, or any other characteristic protected by federal, state, or local laws. The Company also prohibits discrimination based on the perception that anyone has any of those characteristics or is associated with a person who has or is perceived as having any of those characteristics. This policy governs all aspects of employment, including but not limited to recruitment, selection, job assignment, compensation, discipline, promotion, termination, and access to benefits and training.

The Company also will make reasonable accommodations for all qualified employees or applicants with known disabilities, provided that the employee or applicant requests such accommodations and that such accommodation will not impose an undue hardship on the Company.

Any employee who has any questions regarding the Company's Equal Employment Opportunity Policy, who feels that the policy has been violated, or who feels that he or she has been discriminated against, harassed, retaliated against, or otherwise treated unfairly as a result of being a member of any of the categories specified above, is encouraged and expected to immediately bring the matter directly to the attention of his or her manager, any other manager at the Company, HR, or the General Counsel. Appropriate disciplinary action, up to and including termination, may be taken against any employee who violates this policy.

The Company's Affirmative Action Plan is available for review in HR.

Kimpton Hotels & Restaurants Group, LLC | Diversity & Inclusion

Diversity and Inclusion

Differences make a difference

We are committed to creating a culture that reflects the diversity of our hotel and restaurant guests. With that goal in mind, we encourage each of our employees to understand, accept, and celebrate differences among people. That includes different personalities, lifestyles, workstyles, education, and experience. We also welcome and embrace people of all races, ethnicities, ages, religions, physical abilities, sexual identities, gender identities and genders.

Our programs are imaginative and involving. We encourage diversity and inclusion in our hiring practices and employee programs. Here are some of the approaches in effect throughout our organization:

- Our Diversity Board focuses on recruiting minority candidates, creating a minority mentor program and developing employee resource groups
- We have many fun activities, such as poster, song, and photo contests, that increase awareness
- We have established corporate guidelines that encourage diversity in our suppliers
- We have regional advisory boards across the country
- Senior Kimpton leaders are required to offer diversity training
- We have established a KGLLEN (Kimpton Gay and Lesbian Employee Network) employee resource group
- We work with Dress for Success to raise funds and increase exposure for women entering or re-entering the workforce
- Domestic partners benefits have been added to our medical benefit plan
- Since Kimpton was founded in 1981, we have included women and minorities in senior executive positions

Kramer, Levin, Naftalis & Frankel, LLP | Diversity

The Diversity Imperative

We have long understood that our future as a top law firm depends on developing world-class attorneys with a wide range of perspectives. We therefore regard it as imperative that we maintain an environment where people from diverse backgrounds can flourish, both as lawyers and as individuals.

Accordingly, we cast the widest possible net to attract such people, and we make a serious investment in their long-term development. We do this proactively, operating the entire firm in an inclusive manner that represents the full range of human differences.

At Kramer Levin, no career will be limited in any way by race, color, ethnicity, gender, sexual orientation, gender identity and expression, religion, nationality, age, disability, or marital and parental status.

To assure this, our attorneys receive mandatory diversity training every year. We are a signatory to the New York City Bar's "Statement of Diversity Principles," which expresses our commitment to facilitating diversity in the hiring, retention and promotion of attorneys. And we support a number of legal organizations aimed at increasing diversity, including AALDEF, AABANY, Asian American Law Fund, KALAGNY, LeGal, Lambda Legal and the New York City Bar.

Our diversity program been recognized by many of the organizations that monitor such efforts, including *Multicultural Law Magazine*, *Vault*, *The Empire State Pride Agenda*, and *Corporate Equality Index*.

The Diversity Committee

At the heart of our program is the Diversity Committee, a proactive body charged with promoting diversity within the firm, within the legal profession in general, and in society at large. The Committee—made up of partners, associates, and senior administrative staff—has a mandate to encourage free and open dialogue on diversity issues, and to oversee the recruitment, assimilation, and ongoing development of law students and laterals from minority backgrounds.

<http://www.kramerlevin.com/diversity/overview/>

7/4/2012

Lafayette & Kumagai LLP | Equal Employment Opportunity

Equal Employment Opportunity Commitment

Lafayette & Kumagai LLP is committed to a policy of equal employment opportunity for applicants and employees. We recruit, hire, train, evaluate and promote employees without regard to sex, age, color, race, religion, national origin, citizenship, physical or mental disability, sexual orientation, marital status, or any other characteristic protected by state, federal or local laws. This policy applies to all terms and conditions of employment including, but not limited to, hiring, placement, promotion, termination, layoff, recall, transfer, leaves of absence, compensation and training.

Levi Strauss & Co. | Diversity/Equality In Workplace

Levi Strauss & Co.'s Position Statements on Diversity / Equality in Workplace

Supporting marriage equality is consistent with Levi Strauss & Co.'s (LS&Co.) commitment to workplace diversity, our long-standing nondiscrimination policies and our strong corporate values. Our company values – empathy, originality, integrity and courage – play an important role in shaping our business strategies, corporate policies and community outreach activities. Guided by these values, LS&Co. became the first Fortune 500 company to extend full medical benefits to domestic partners of its employees. While controversial at the time, such benefits are now in place in the majority of Fortune 500 companies and at many public agencies.

As a company with a long history of standing up for equality, civil rights and social justice on behalf of our employees and other stakeholders, we take a leadership role in advancing public policy initiatives in support of nondiscrimination and diversity in the workplace. We recently led efforts to support same-sex marriage in California and continue to advocate for passage of the Employment Non-Discrimination Act and the Tax Equity for Domestic Partner and Health Plan Beneficiaries Act at the federal level.

Lieff Cabraser Heimann & Bernstein, LLP | Commitment to Diversity

Our Commitment to Diversity

Lieff Cabraser is committed to diversity and inclusion in our professional work, through our firm values, and across our people. This commitment is embedded in the firm's culture and reflected in our long-standing support of charitable groups and bar association programs advancing diversity and ensuring equal opportunities for all.

Furthermore, we participate extensively in the diversity initiatives and programs of the Bar Association of San Francisco, including its *2010 Goals and Timetables and Recommendations for Minority Hiring and Advancement* and the *No Glass Ceiling* Initiative, each of which commit the firm to voluntary benchmarks for the hiring and promotion of diverse lawyers.

Support of Bar Organizations Promoting Diversity

Lieff Cabraser sponsors, participates in, and serves in leadership roles for bar organizations and non-profit groups that promote diversity and seek to eliminate barriers to the hiring, advancement, and retention of diverse persons (including racial and ethnic minorities; women; lesbians, gay men, bisexuals, and transgender persons; and persons with disabilities) in the legal profession and the broader community.

Loring, Wolcott & Coolidge Trust, LLC. | Equal Employment Opportunity

EQUAL EMPLOYMENT OPPORTUNITY

Loring, Wolcott & Coolidge Trust, LLC., is committed to a policy of equal employment opportunity. Employment decisions regarding personnel matters such as recruiting, hiring, training, compensation, overtime; promotions, assignments, benefits, education, social programs, terminations, and re-employment are made totally on a nondiscriminatory basis.

Loring, Wolcott & Coolidge Trust, LLC., complies with applicable laws and regulations regarding employment and is committed to providing a workplace that is free from discrimination against any employee or applicant for employment on grounds of race, color, religion, gender, sexual orientation, national origin, age, disability, ancestry, veteran's status, pregnancy, transgender status, or any other legally prohibited basis.

The McGraw-Hill Companies, Inc. | Diversity Overview

Message from CEO

"Diversity is a core value of The McGraw-Hill Companies, and our commitment to a diverse work environment spans generations. Today, our reputation for integrity, quality and innovation depends on our ability to transform the diverse experiences, perspectives and ideas of our employees into outstanding information services and analysis that meet the financial, education and business needs of our customers worldwide.

I believe that we are at our best when the men and women of The McGraw-Hill Companies work and thrive in a dynamic environment where inclusion is encouraged, differences are respected, and diversity is of paramount importance."

Harold McGraw III
Chairman, President and CEO

Our Commitment

For The McGraw-Hill Companies, diversity is a core value reflected in our leadership's commitment to an inclusive workplace that values each individual and their contributions and enables them to reach their full potential.

As global competition increases, our commitment to a diverse and inclusive work environment becomes ever more critical to our future success. In an increasingly global marketplace, the diverse characteristics, perspectives, ideas and backgrounds that our employees bring to the table give us a vital competitive edge in anticipating and exceeding our customers' needs.

[Back to Top](#)

Microsoft Corporation | A Vision and Strategy for the Future

A Vision and Strategy for the Future

Diversity and inclusion are integral to Microsoft's vision, strategy and business success. We recognize that leadership in today's global marketplace requires that we create a corporate culture and an inclusive business environment where the best and brightest diverse minds—employees with varied perspectives, skills, and experiences--work together to meet global consumer demands. The collaboration of cultures, ideas, and different perspectives is an organizational asset and brings forth greater creativity and innovation.

Learn about our commitment to global diversity and inclusion, including our vision, strategy, and plans for the future. Understand why at Microsoft, global diversity and inclusion is a long term business-critical principle that is linked to the current and future success of our company.

Microsoft is on an accelerated path of growth. We recognize that in order to achieve our aggressive leadership goals we must leverage the intellectual power and harness the creative energy of top, highly trained individuals from all regions of the world, and those from a wide range of diverse backgrounds.

We actively seek to foster greater levels of diversity in our workforce by partnering with our outreach partners which include academic institutions, professional organizations, and national advocacy groups, offering scholarships and youth programs to encourage the study of technology and science and work with our senior executive leadership team to ensure that diversity and inclusive best practices are deeply embedded throughout our work environment. We know that these goals provide a solid foundation to creating a highly engaged workforce with a shared purpose of achieving Microsoft's mission.

The Business Case for Global Diversity & Inclusion

At Microsoft we recognize that the U.S. and global diverse markets represent tremendous sources of value in the workplace and marketplace. The growth of diverse populations worldwide and the potential of these segments make them important targets as prospective employees. By the year 2050, 85% of the entrants into the U.S. workforce will be people of color and women. Moreover, developing regions, such as China, Brazil, India, and Africa, make up an increasing share of the world population. They will account for approximately 88% of the global population by 2050, and increase in absolute size from 1.6 billion persons in 1950 to nearly 7.5 billion persons by 2050.

Economically, the diverse markets represent a growing source of market consumption and buying power. They are an important customer group for Microsoft. Worldwide, diverse populations account for 44% of World GDP. Within the U.S., diverse populations generate over \$9 Trillion dollars in buying power. By increasing the diversity of our workforce we will create a team that effortlessly designs products with the needs of these growing customers in mind.

Enterprise-Wide Support for Global Diversity & Inclusion

Microsoft recognizes that success for global diversity and inclusion is best achieved when it is integrated into the daily operations of business. The Company does not isolate diversity as a separate initiative; rather, we seek to continuously incorporate diversity and inclusion into all business efforts to drive enterprise-wide impact.

Leveraging CEO Commitment

GD&I is a long-term business principle that is linked to the current and future success of Microsoft. “By providing access to technology, Microsoft strives to help all people realize their potential. This means that diversity and inclusion are not just words on paper for us; they are core values and business imperatives. We promote diversity at every level within our organization and strive for inclusiveness in everything we do. We believe that employing the world’s top talent from all groups within our communities—from many backgrounds and with varied experiences—helps us to better serve our customers and gives us a competitive advantage in the global marketplace.”

Steven A. Ballmer, CEO

Our Global Diversity & Inclusion Mission Statement

Microsoft’s global diversity and inclusion mission is to be the world’s #1 provider of innovative technology solutions that help realize the full potential of its diverse customers and partners around the world.

Our Global Diversity & Inclusion Vision Statement

To be led by a globally diverse workforce that consistently delivers outstanding business results, understands the various cultural demands of a global marketplace, is passionate about technology and the promise it holds to tap human potential, and thrives in a corporate culture where inclusive behaviors are valued.

Key Growth Strategies

Microsoft's Global Diversity & Inclusion (GD&I) strategy is a fundamental link in our business priorities. We work with senior executives from various business groups and corporate functions across the company to drive our goal of market leadership through diversity excellence.

The pillars of our global diversity and inclusion strategy are:

- **Representation: Building a Pipeline of Future Leaders**

Microsoft focuses on building our employee pipeline, while actively recruiting and hiring the world’s top talent from all groups within society.

Microsoft achieves diversity recruiting by leveraging relationships with schools and professional organizations. These organizations include the National Society of Hispanic MBAs, Society of Women Engineers, National Black MBAs, the American Indian Science and Engineer Society, the American Association of People with Disabilities, the Gay, Lesbian and Straight Education Network – and more.

Microsoft also offers several programs that provide students in grades K–12 with opportunities to interact with today’s technology and learn about careers in this industry. One such program is the worldwide Microsoft DigiGirlz which provides high school girls with opportunities to learn about careers in technology, talk with Microsoft employees about their life experiences, and enjoy hands-on computer and technology workshops

- **Inclusion: Creating Engagement in the Work Environment**

Microsoft recognizes that diversity gains will not be sustained if the work environment does not promote behaviors that encourage new ways of problem-solving and reward diversity of thought.

We provide Microsoft’s leaders with cultural competency training and GD&I best practice management strategies and offer employees ample opportunities to network and build key stakeholder relationships, thereby fostering a culture of inclusive behaviors.

Microsoft also supports Employee Resource Groups (**ERGs**) and Employee Networks (**ENs**) which provide cultural awareness and social networking, and are linked to the overall business goals of the organization. Members voluntarily work together and serve as internal resources to ensure that diverse perspectives are included in business operations, marketing and product development activities. These organizations provide career development, support, networking opportunities, mentoring, community participation, product input, and assistance in activities that promote cultural awareness. Their programs include speaker series, scholarship programs, community service, development conferences, and heritage celebrations.

- **Innovation: Driving Market Excellence**

Microsoft believes that building the best software means incorporating the talents of our varied workforce into our products, and recognizing the needs and priorities of our diverse customer, supplier and partner base. We are committed to supplier diversity, which includes working with certified and highly trained minority, women, veteran-owned businesses, and businesses owned by persons with disabilities, as well as with small businesses seeking to purchase competitively priced quality goods and services from Microsoft. In fiscal year 2009, Microsoft spent more than US \$1 billion dollars working with over 1,255 suppliers that are woman- owned, minority-owned, and veteran-owned businesses. This spend has increased by more than 250% in the last few years.

The National Fire Protection Association, Inc. | Public Mission Statement

Public Mission Statement

The NFPA was established in 1896. It is an independent, voluntary membership nonprofit organization incorporated in 1930 under the laws of the Commonwealth of Massachusetts. NFPA's mission is to reduce the worldwide burden of fire and other hazards on the quality of life by providing and advocating consensus codes and standards, research, training, and education. In order to fulfill its role as an advocate and educator for fire, electric, building and life safety, the NFPA must have a work force that reflects and understands the broad and diverse constituencies that it serves. NFPA, therefore, is pledged to provide equal employment opportunity for all employees and qualified applicants for employment without regard to race, color, religion, sex, sexual orientation, national origin, ancestry, age or disability. This policy applies to all personnel practices, including but not limited to, recruitment, employment, promotion, demotion, transfer, benefits and salary compensation, layoff, and termination. With respect to sexual orientation, the NFPA strives to hire and retain qualified gay and lesbian employees, and to treat them with utmost fairness. To that end, the NFPA began in 1998 to offer full health and dental benefits to the same sex spousal equivalents of NFPA's gay and lesbian employees.

Nixon Peabody LLP | Diversity

Diversity

An open, inclusive workplace

A diverse environment is a rich environment, and an open, inclusive atmosphere benefits everyone who works within it. We recognize that having an open work culture not only makes the firm more interesting and stimulating, it also enables us to respond with greater agility to the challenges faced by our clients in a diverse, multicultural world.

We are sharply aware that inclusion is important, and for that reason we aspire to become a national leader in workplace diversity. To achieve our goals, we must continually make real our mission: to attract, retain, and promote individuals of exceptional ability and talent from all genders and a broad range of racial, ethnic, social, economic, religious, and personal backgrounds.

The Ogilvy Group, Inc. | Diversity and Inclusion

DIVERSITY AND INCLUSION

Diversity has always been and will always be a part of Ogilvy's DNA, our core values and our culture. Our founder David Ogilvy was an early advocate for diversity in the workplace and as Chairman of the United Negro College Fund in 1968, he set the agenda for the agency's pursuit of inclusion in the workplace.

Ogilvy's commitment to diversity starts with our most valued asset – our employees. Ogilvy employees are encouraged to bring their ideas, experiences and perspectives, gleaned from their varied backgrounds, to the workplace.

We strive to create an environment in which all employees can contribute to their fullest potential without regard to their race, color, creed, religion, sex, national origin, veteran status, disability, domestic violence victim status, age, citizenship, marital or domestic/civil partnership status, sexual orientation, gender identity or expression.

Diversity is the lifeblood of effective marketing communications, and Ogilvy has seen the benefits that a diverse workforce can generate. Depth of consumer understanding is critical to effective advertising. It is our belief that our diverse workforce makes for richer consumer insights and understanding.

Onyx Pharmaceuticals, Inc. | Overview

Careers

At Onyx, our success begins with our employees. The progress we have made as a company reflects the talents of the individuals who have come together to develop possible new therapeutics for treating cancer.

We are proud of the dedication and accomplishments of all our employees, and we demonstrate our commitment to fostering a working environment that is collaborative, respectful, encourages accountability, expects integrity, rewards performance, and promotes personal fulfillment and satisfaction.

Onyx is seeking talented and dedicated individuals of the highest caliber who are passionate about the pharmaceutical industry and driven to change the way cancer is treated. We are proud to be an equal opportunity employer who respects individual differences and recognizes each employee as an integral member of our company. Our culture is one where everyone can learn and develop personally and professionally.

If you have an interest in becoming a member of our team, please review our open positions and submit your resume/CV for a position.

Out & Equal Workplace Advocates | Diversity

Diversity Overview

Our shared LGBT identity brings together a much broader and bigger community of diversity. Whether you identify as bisexual or are a Federal employee, Out & Equal strives to provide resources and content to our diverse constituencies.

Communities in Common: Columns from Out & Equal supporters on their diverse backgrounds

- Bisexual Community
- Transgender Community
- People of Color Community
- International Community
- Federal Community

The Parthenon Group, LLC | Diversity

Diversity

Our Mission

Parthenon pursues diversity as a value that not only includes **race, ethnicity, religion, sexual orientation, disabilities, age and gender**, but also many other aspects that make people unique: **backgrounds, opinions, experiences, perspectives and life situations**.

Parthenon's Commitment to Excellence

Parthenon seeks to recruit, retain and develop the highest caliber talent from across the globe – the diversity of our workforce is a cornerstone of our commitment to excellence, to both our clients and our employees. Together, we produce superior business results for our clients and provide the best career opportunities for all members of our team.

Global Inclusion

Parthenon prides itself on an inclusive culture that values diversity of backgrounds, experiences and beliefs. Our offices around the globe foster an environment that promotes mutual respect, values diverse perspectives, and encourages individual growth and achievement. Client and internal experiences around the globe are personally and professionally enriching, allowing all individuals to reach their full potential for success.

Support for Diversity

Support for diversity at Parthenon exists through formal and informal initiatives across the firm, including networking groups such as Parthenon Women in Business, the Latino Community at Parthenon (La CoPa), and the Parthenon Gay/Straight Alliance.

Partners HealthCare System, Inc. | Diversity

Diversity

Partners HealthCare provides a welcoming environment to employees, patients, and families of diverse cultures, ethnic backgrounds, ages, lifestyles and physical abilities.

<http://partners.org/Careers/Corporate-Careers/Working-At-Partners/Diversity.aspx> 7/4/2012

Ropes & Gray LLP | Diversity

Commitment to Diversity

Ropes & Gray has always worked hard to create an inclusive environment for lawyers, technical advisors and staff from a variety of racial, religious, gender, sexual orientation, family structure and other backgrounds. We have strived to create a community where we all find sufficient similarities to feel connected, yet are aware and appreciative of those things that make us all different. Since its early days, the firm's reputation has been built by individuals from different backgrounds, perspectives and life experiences. In fact, we have a long-standing reputation for being at the forefront of social advances as evidenced by its hiring of its first female associates in 1942.

Our commitment to diversity is guided by the Diversity Committee, which develops programs and events, addresses policy and personnel issues, and sets strategy to promote the recruitment, retention and advancement of people from diverse backgrounds. The firm also features attorney forums, such as the Women's Forum, Attorneys of Color Group, and its Gay/Lesbian/Bisexual/Transgender Lawyers Forum. These forums also offer mentoring programs and educational and support activities that reach out to all members of the firm. Each year, Ropes & Gray recognizes an attorney or staff member for his or her outstanding contributions to the firm's diversity efforts.

Seyfarth Shaw LLP | Diversity

We believe that diversity—in terms of people, perspectives and experiences—creates more innovative solutions and leads to greater contributions from everyone.

Our firm’s goals in diversity are:

- To continuously strengthen a culture of inclusion and help people of all identities and backgrounds thrive, succeed and lead.
- To actively lead and influence efforts to build a more diverse and inclusive legal profession.

Our firm’s diversity network

Diversity efforts at Seyfarth are led by our firm’s managing partner and two additional national co-chairs. Our extensive network of national and local Diversity Action Teams includes attorneys and staff members from all offices. The national team is responsible for overall planning, progress and integration of our efforts. Each local team develops customized plans, activities and local outreach. Overall progress is reviewed each quarter by the firm’s Executive Committee.

Attorney affinity groups at Seyfarth serve as voluntary support networks, designed to create a more inclusive culture and work environment, and to help identify solutions and strategies that support our diversity efforts.

Our efforts focus on recruiting, mentoring and promotion, community support, business development, and communications/engagement.

Affinity groups

Attorney affinity groups at Seyfarth Shaw serve as voluntary support networks, designed to create a more inclusive culture and work environment, and to help identify solutions and strategies that support the Firm’s diversity efforts. Groups have been formed for African-American, Asian-American, Hispanic, LGBT and women’s interests.

Starbucks Corporation | Diversity at Starbucks

Diversity at Starbucks

Aside from extraordinary coffee, Starbucks has made a business out of human connections, community involvement and the celebration of cultures. We're committed to upholding a culture where diversity is valued and respected. So it's only natural that as a guiding principle, diversity is integral to everything we do.

At Starbucks we define Diversity in the form of an equation.

Diversity = Inclusion + Equity + Accessibility

Inclusion: human connection & engagement

Equity: fairness & justice

Accessibility: ease of use & barrier free

Our company-wide diversity strategy focuses on four areas: partners, customers, suppliers and communities.

- **Partners (our employees)** - We seek out and engage partners who are as diverse as the communities we serve. Focusing on partner development by educating and engaging our partners.
- **Customers** - We extend the *Starbucks Experience* to all customers, recognizing and responding to their unique preferences and needs. Ensuring an exceptional customer experience by connecting with our customers in a culturally relevant way.
- **Communities** - We support and invest in local neighborhoods and global communities through strategic partnerships and economic development opportunities that deepen our ties with the communities we serve.
- **Suppliers** - We are a trusted and welcoming company for suppliers through our supplier diversity program that works to increase our pipeline of minority and women owned suppliers.

Starbucks is dedicated to creating a workplace that values and respects people from diverse backgrounds, and enables its employees to do their best work. We honor the unique combination of talents, experiences and perspectives of each partner, making Starbucks success possible.

As such we expect our partners to act with a spirit of kinship, tolerance and humanity toward all customers making our brand welcoming to everyone.

<http://www.starbucks.com/about-us/company-information/diversity-at-starbucks> 7/4/2012

State Street Bank and Trust Company | Equal Employment Opportunity

Equal Employment Opportunity and Affirmative Action

United States

Effective Date

December 3, 2008, updated July 12, 2011

Policy Statement

State Street Corporation (the "Company") provides equal employment opportunity to all employees and applicants for employment in accordance with all applicable Equal Employment Opportunity laws, directives and regulations of federal, state and local governing bodies.

Coverage

This policy applies to all employees.

Policy Details

In recognition of its responsibility to the community, its employees and clients, and in accordance with applicable law, the Company does not and will not discriminate against employees and prospective employees, and will make all employment decisions in accordance with applicable federal, state and local laws prohibiting discrimination. It is State Street's policy to afford equal opportunity regardless of race, color, religion, creed, national origin, ancestry, ethnicity, age, disability, genetic information, sex, sexual orientation, gender, gender identity, citizenship, marital status, domestic partnership or civil union status, familial status, military and veteran status and other characteristics protected by applicable law. This policy applies to all aspects of the application process and employment relationship including, but not limited to hiring, promotion, transfer, demotion, termination, discipline, benefits and other terms and conditions of employment. In addition, and in compliance with applicable federal laws and regulations, State Street maintains an Affirmative Action Program, including written Affirmative Action Plans.

State Street prohibits the harassment of any employee or job applicant on the basis of any protected characteristic. Any employee of the company who does not comply with State Street's Equal Employment Opportunity, Discrimination and Harassment policies and procedures will be subject to disciplinary action, up to and including termination.

It is the policy of the Company to promptly and fully investigate all complaints of discrimination or harassment and to take any steps necessary to remedy the situation. Any employee or applicant for employment who believes he/she has been discriminated against or harassed should report the incident promptly to his or her manager or Human Resources Business Partner or to the Executive Vice President of HR.

State Street asks your continued assistance and support in maintaining an environment that reflects the Company's commitment to Equal Employment Opportunity.

Sun Life Financial (U.S.) Services Company, Inc. | Diversity Statement

Diversity Statement

At Sun Life Financial, we believe a diverse and talented workforce is our greatest asset.

Trillium Asset Management Corp. | Our Approach To Sustainable & Responsible Investing

OUR APPROACH TO SUSTAINABLE & RESPONSIBLE INVESTING

For nearly three decades, Trillium Asset Management Corporation (“Trillium”) has been a pioneer in creating innovative, change-making approaches to sustainable and responsible investing. Our overarching goal has been to provide competitive financial returns for clients, while helping them leverage the power of their assets to create concrete positive social change. We achieve this through an integrated approach that includes **screening**, **shareholder advocacy**, **proxy voting**, opportunities for **community investing**, and **public policy involvement**.

We particularly pride ourselves on our record of proactively engaging with corporate America to create change. Most companies (like most people) have a mixed record of strengths and weaknesses, and many of them prove open to socially motivated overtures from concerned shareholders.

We devote a great deal of research and resources to engage in dialogue and advocacy with a broad range of major companies on issues covering the three prongs of sustainability (environment, equity, and economy), represented by the tri-petaled trillium flower that gives us our name and logo. We have found that one of the most powerful levers for social change in the corporate arena is the power of ownership in companies. Our **Shareholder Engagement Highlights** (*downloadable PDF file*) provides the most up-to-date highlights of the full range of our advocacy efforts.

Valdez Noor Todd & Doyle LLP | Diversity Statement

Diversity Statement

Valdez Noor Todd & Doyle LLP is committed to promoting diversity and equal opportunity in the workplace. Our goal is to create a diverse culture within our law firm that reflects the diversity of our clients and the broader community. The Firm is an equal opportunity employer and makes employment decisions on the basis of merit and business needs.

Viacom Inc. | Valuing Diversity and Inclusion

Valuing Diversity and Inclusion

Viacom embraces global diversity in all its forms and seeks to maintain an inclusive workforce and a culture that values all perspectives and backgrounds. This reflects the rich diversity of our audiences, our partners, and our employees.

We promote equal treatment of all employees, and require that all employment decisions are based on individual merit and business needs, irrespective of race, religion, color, sexual orientation, nationality, gender, ethnic origin, disability, age, sex, gender expression, gender identity, veteran status, marital status or any other personal characteristic protected by applicable law.

This commitment extends to every aspect of our business and operations, including recruiting and hiring, compensation, promotions, benefits, transfers, training, education, terminations and social and recreational programs. Leaders are accountable for creating, developing, promoting and championing a diverse, multicultural workforce and to lead by example in the way they practice and champion the principles of diversity and inclusion throughout Viacom.

W/S Development Associates LLC | About Us: Company Information

Company Information

With more than 17 million square feet of existing retail space, and an additional three million under development, WS Development is one of the largest privately owned retail development firms in the country.

S.R. Weiner & Associates was founded in 1981 and WS Development was founded in 1990. Today WS Development is listed among the International Council of Shopping Centers' (ICSC) Top 50 shopping center owners.

WS Development develops, owns, manages and leases an extensive portfolio of over 80 properties including lifestyle centers, power centers, community centers, and mixed-use developments. At each one, we build to own and commit to long-term investments by forging relationships with communities built on trust, respect, and teamwork.

We understand that our business is about much more than just building shopping centers and mixed-use developments. It's about collaborating with residents, communities and retailers to create enriching environments that exceed our customers' expectations.

At each of our locations, we strive to become a positive member of the community. This takes on many forms. Over the years we've taken an active role in local civic organizations and have sponsored charitable events. We've helped fund children's programs and concerts for seniors. We've organized holiday events and contributed to a variety of charitable organizations. Our goal is to be a community partner.

Today, our staff has grown to over 100 corporate employees, our property portfolio has blossomed and the communities we serve have flourished. But one thing has remained the same: our constant commitment to traditional values that allow us to develop and manage a portfolio of progressive properties.

Xerox Corporation | Diversity

Diversity: It's more than a commitment. It's at our core.

Diversity goes beyond race and gender. It celebrates and values differences in age, outlook, cultural background, lifestyle, physical ability and sexual orientation.

"The power of our people development model is that it recognizes the value of diversity from entry-level positions to the top seats. When you have been at it as long as we have, the bench gets pretty strong for next generation leaders who represent the real world. What they all have in common is strong skills, a solid work ethic, commitment and a will to win."

– Ursula Burns, Xerox chief executive officer

More than a part of Xerox

It is Xerox. Diversity is essential to our business. Our environment. Our teams. Our products. Our history. We operate in 160 countries and employ professionals from every corner of the globe. Every day, we bring together people from different disciplines and backgrounds to make our products and services even better. Our commitment to diversity is real, and it can be felt throughout Xerox. In fact, we're proud to say that women and minorities make up 52% of our workforce.

A few accolades

For the last three years, Xerox has been named one of the Top 50 Companies for Diversity by Diversity Inc. In 2011, we also made the NAFE Best Company list for female executives and were ranked in Black Enterprise magazine's 40 Best Companies for Diversity. Additionally, we scored 100% on the Human Rights Campaign's index of Best Companies to Work Award for GBLT employees and were recognized by Diversity MBA and Latina Style Magazine's Top 50 Companies for Diverse Managers and Latinos respectively. Our commitment to diversity has also been honored by FORTUNE and Forbes magazines.

Supplier Diversity

The Xerox Supplier Diversity Program continues to help us achieve our overall corporate diversity goals. We've found that Minority- and Women-owned Business Enterprises (MWBES) meet and surpass corporate supply standards, and have established business partnerships with a variety of diverse companies.

This program has won many awards, such as the 2009 Poder Enterprise magazine and The U.S. Hispanic Chamber of Commerce Top 50 Supplier Diversity Programs for Hispanic-American owned businesses.

<http://www.xeroxcareers.com/working-xerox/diversity.aspx>

7/9/2012

ZipCar, Inc. | Employee Handbook

Equal Employment Opportunity

Zipcar is an equal opportunity employer and follows a policy of administering all employment decisions and personnel actions without regard to actual or perceived race, color, religion, creed, sex, pregnancy, national origin, ancestry, sexual or affectional orientation, gender identity or expression, age, physical or mental disability, medical condition, genetic disposition or carrier status, marital status, veteran or military status, personal appearance, family responsibilities, matriculation or political affiliation, childbirth or related medical conditions or any other category protected under applicable federal, state or local law.

Consistent with the obligations of state and federal law, Zipcar will make reasonable accommodations for qualified individuals with disabilities. Any employee who needs a reasonable accommodation should contact Human Resources/his or her supervisor/or a member of management.

Anti-Harassment Policy

It is the policy of Zipcar that all employees should be able to enjoy a work environment free of discrimination and harassment. This requires that each employee be treated with courtesy and respect, and each individual with whom the employee has contact in the course of the employee's employment be treated the same. Zipcar strictly forbids discrimination or harassment of any kind, including discrimination or harassment based on race, color, religion, creed, sex, pregnancy, national origin, ancestry, sexual or affectional orientation, gender identity or expression, age, physical or mental disability, medical condition, genetic disposition or carrier status, marital status, veteran or military status, personal appearance, family responsibilities, matriculation or political affiliation, childbirth or related medical conditions or any other category protected under applicable federal, state or local law. This policy extends to each and every level of our operation. Accordingly, any form of harassment, whether by a fellow employee, manager, supervisor, or by a third party, will not be tolerated.

Zynga Inc. | Equal Employment Opportunity Policy

Equal Employment Opportunity

Employment decisions at Zynga are made without regard to race, color, creed, marital status, religion, gender, sexual orientation, national origin or ancestry, age, physical or mental disability, medical condition including genetic characteristics, pregnancy, veteran status, or any other status protected by law.

Zynga is committed to complying with all applicable laws providing equal employment opportunities. This commitment applies to all persons involved in the operations of the Company and prohibits unlawful discrimination by any employee of the Company, including supervisors and co workers. Human Resources is responsible for the implementation of this policy. Any questions or concerns regarding this policy should be directed to Human Resources.