



HUMAN
RIGHTS
CAMPAIGN
FOUNDATION™

THE STATE OF THE WORKPLACE

FOR LESBIAN, GAY, BISEXUAL AND TRANSGENDER AMERICANS

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▲ When surveyed, 16 to 68 percent of lesbian, gay, bisexual and transgender people report experiencing employment discrimination.

Cover statistic according to research by The Williams Institute at UCLA School of Law:

“Bias in the Workplace: Consistent Evidence of Sexual Orientation and Gender Identity Discrimination,” June 2007.

Available at: <http://www.law.ucla.edu/williamsinstitute/publications/Bias%20in%20the%20Workplace.pdf>

The **Human Rights Campaign Foundation** believes that all Americans should have the opportunity to care for their families, earn a living, serve their country and live open, honest and safe lives at home, their places of worship, at work and in their community.

Through pioneering research, advocacy and education, the Human Rights Campaign Foundation pursues practices and policies that support and protect lesbian, gay, bisexual and transgender individuals and their families in education, healthcare, corporate, public and private organizations across the country.

The Human Rights Campaign Foundation also provides accurate, timely research and information vital to the LGBT community, straight allies and policymakers on a wide range of issues, including: family law: senior health and housing, youth outreach, parenting, schools, workplace policies and law, religion, civil unions, marriage, adoption, financial planning and healthcare.

Our programs, which include the Workplace Project, Religion and Faith Program, the Coming Out Project, the Family Project, Youth and Campus Outreach and the Center for the Study of Equality, are possible through the generous gifts of individual donors and corporate and private philanthropic foundations. Contributions to the HRC Foundation are tax-deductible to the fullest extent of the law. See www.hrc.org for more.

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ISBN:

978-1-934765-07-4

1-934765-07-4



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THE STATE OF THE WORKPLACE FOR LESBIAN, GAY, BISEXUAL AND TRANSGENDER AMERICANS 2007-2008

A Human Rights Campaign Foundation Report
February 2009 (Revised Feb. 20, 2009)

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EXECUTIVE SUMMARY

This ninth installment of The State of the Workplace report shows that job protections and benefits for lesbian, gay, bisexual and transgender employees have surged in recent years, at large businesses and other private employers such as law firms and universities. In particular, protections against employment discrimination on the basis of gender identity have expanded rapidly. Today, the more successful a business (as defined by the annual Fortune 500 ranking of gross revenue) the more likely it is to include protections for LGBT employees:

- **Thirty-five percent — a total of 176 — of the Fortune 500 businesses have protections based on gender identity**, compared to just 3 of the Fortune 500 businesses in 2000. **Of the top 100 Fortune-ranked businesses, 61 include protections based on gender identity.**
- **Eighty-five percent of the Fortune 500 businesses now have protections based on sexual orientation**, compared to 51 percent in 2000. **Of the Fortune 100, 94 include sexual orientation protections.**

In addition, more employers have improved benefits to ensure fair treatment of LGBT employees and their families. Since 2006, a majority of Fortune 500 companies have offered benefits to same-sex partners of employees, and the HRC Foundation was aware of few that had removed discriminatory exclusions for medically necessary, transgender-specific treatment. Today:

- **Fifty-seven percent — a total of 286 — of the Fortune 500 businesses offer domestic partner benefits.** Employers have also moved quickly in extending equal COBRA, FMLA and retirement benefits to LGBT employees and their families.
- **Eighteen of the Fortune 100 now provide transgender-inclusive health insurance**, compared to just one in 2001, showing a rapidly-emerging standard for employers.

Although federal law has not yet caught up, individual cities, counties and states across the United States prohibit employment discrimination based on both gender identity and sexual orientation in their jurisdictions.

- **Twelve states and the District of Columbia and, for the first time, more than 100 cities and counties now prohibit employment discrimination based on both gender identity and sexual orientation.**
- Eight additional states and 80 cities and counties prohibit discrimination based on sexual orientation alone.

“I cannot tell you how meaningless life feels when an event like this happens. I didn’t know where to turn or what future I had. I was humiliated. I was fired. After 20 years of service, I received no severance pay nor was I allowed to collect unemployment. I have had to tell future potential employers I was dismissed; it has made finding new employment impossible... What is even more troubling is that I anticipated the possibility of my job loss and worked furiously to avoid it. I reached out to my management, my coworkers, HR... I even applied internally for jobs with my employer at different work locations, but there was no help from any level. Four years later, after submitting what seems like hundreds of applications, I have not been able to find a new position in the space program, which is not only the field I love, but is one of the few industries in my area where an engineer like me could find a job.”

— Sabrina Marcus Taraboletti, in testimony to the U.S. House of Representatives to support adding gender identity to employment non-discrimination law¹

Furthermore, businesses are increasingly outspoken in their support of equality for their LGBT employees under the law. Businesses stepped forward with substantial support for marriage equality in California, and continue to support federal legislation banning discrimination based on gender identity and sexual orientation as well as other legislation.

EMPLOYMENT DISCRIMINATION

Under the patchwork of state and local employment law that prohibits employment discrimination based on gender identity and sexual orientation, all told, 172 million of the 281 million citizens in the U.S. — more than three of every five citizens — live in jurisdictions that do not provide such protections.²

According to research by The Williams Institute, when surveyed, 16 to 68 percent of lesbian, gay, bisexual and transgender people report experiencing employment discrimination.³ In states where discrimination based on sexual orientation is prohibited under state employment law, five out of every 10,000 lesbian, gay and bisexual workers file complaints — the same rate as sex discrimination complaints, and less than race discrimination complaints. At the same time, the average annual number of sexual orientation complaints for all states is just over 1,200 — compared with race and sex complaints at 11,500 and 13,800, respectively.⁴

Furthermore, gay men earn 10 percent less than their straight male counterparts, not including the lost benefits when employer-provided health insurance covers spouses but not partners.⁵

“I got an early lesson on how police officers like me are punished on the job, so I did everything in my power to be ‘one of the boys’ and hide... Can you imagine going to work every day and avoiding any conversations about with whom you had a date, or a great weekend, or an argument — basically not sharing any part of your personal life for fear of reprisal or being ostracized? I did this in a career that prides itself on integrity, honesty and professionalism — and where a bond with one’s colleagues and partner is critical in dangerous and potentially deadly situations.”

— Michael P. Carney, in testimony to the U.S. House of Representatives to support adding gender identity and sexual orientation to employment non-discrimination law⁶

FEDERAL NON-DISCRIMINATION LAWS

Federal law mandates that employers not discriminate on the basis of race, color, religion, sex (including pregnancy), national origin, age or disability, but is largely silent on discrimination based on gender identity or expression and sexual orientation. As in some states, federal law barring discrimination based on sex has been argued as an avenue for protection for some transgender workers, but the outcome of these efforts has been mixed. Although Title VII of the Civil Rights Act of 1964 prohibits workplace sex discrimination, federal courts of appeal have repeatedly held that Congress did not intend that the term “sex” include sexual orientation.

The federal Employment Non-Discrimination Act would add both gender identity and sexual orientation to federal employment non-discrimination law. See “*Employment Non-Discrimination Act*” on page 14 for more information.



Federal Equal Employment Opportunity Laws

<http://www.hrc.org/issues/8752.htm>

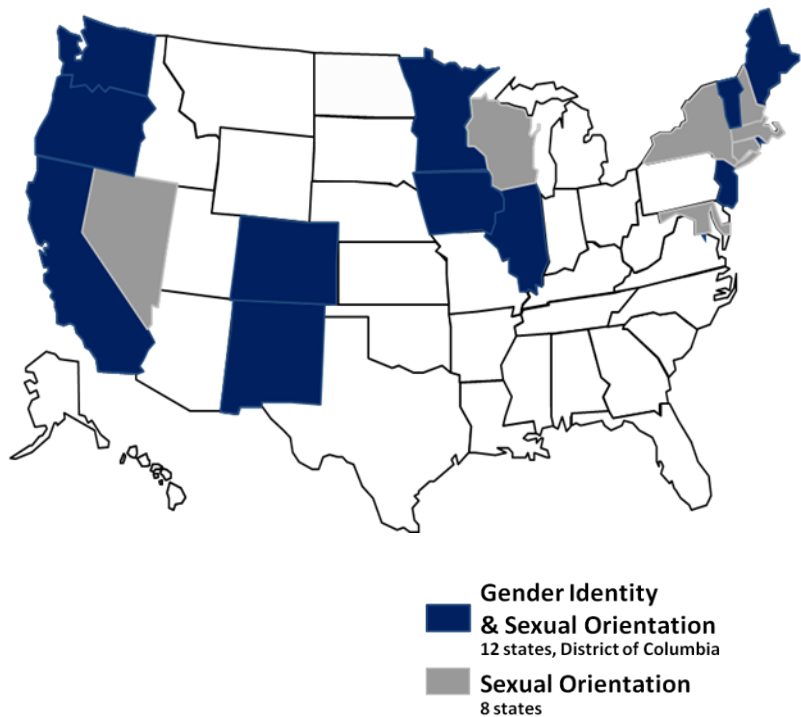
STATE NON-DISCRIMINATION LAWS

The majority of states do not have laws protecting employees from discrimination based on real or perceived gender identity or sexual orientation. Twelve states and the District of Columbia have outlawed employment discrimination based on gender identity and sexual orientation, and eight states have outlawed employment discrimination based on sexual orientation alone.

In 2007, legislation passed in Colorado, Iowa and Oregon added both gender identity and sexual orientation to existing employment non-discrimination law, and legislation in Vermont added gender identity to existing law — all states' laws were effective by 2008.

Table 1 and Figure 1. States that Prohibit Employment Discrimination Based on Gender Identity and Sexual Orientation in Public and Private Employment and Year Laws Became Effective.

State	Gender Identity	Sexual Orientation
California	2003	1992
Colorado	2007	2007
Connecticut	–	1991
Dist. of Columbia	2006	1973
Hawaii	†	1991
Illinois	2005	2005
Iowa	2007	2007
Maine	2005	2005
Maryland	–	2001
Massachusetts	–	1989
Minnesota	1993	1993
Nevada	–	1999
New Hampshire	–	1998
New Jersey	2006	1992
New Mexico	2003	2003
New York	–	2003
Oregon	2008	2008
Rhode Island	2001	1995
Vermont	2007	1992
Washington	2006	2006
Wisconsin	–	1982
Total	12 + DC	20 + DC



† Hawaii prohibits discrimination based on gender identity in public accommodations and housing, but not employment.



Maps of State Laws and Policies

http://www.hrc.org/about_us/state_laws.asp

Laws in your state

http://www.hrc.org/laws_and_elections/state.asp

CITY AND COUNTY NON-DISCRIMINATION ORDINANCES

One hundred cities and counties have outlawed employment discrimination based on both gender identity and sexual orientation, and an additional 81 cities and counties have outlawed discrimination based on sexual orientation alone.

Fifteen cities and counties added gender identity since 2007. However, in November 2008, voters in Hamtramck, Mich., voted to repeal that city's inclusive ordinance, reducing the total number to 14. A referendum petition to repeal a 2007 ordinance in Montgomery County, Md., was blocked by Maryland's highest court in September 2008.

All but one of the 14 cities and counties that added and kept such protections were in states without statewide employment discrimination protections based on gender identity.

Table 2. Cities and Counties that Added Gender Identity to their Non-Discrimination Laws Since 2007*

State	Jurisdiction	Year
FL	Broward, County of	2008
FL	Gainesville, City of	2008
FL	Oakland Park, City of	2007
FL	West Palm Beach, City of	2007
IA	Council Bluffs, City of	2008
MD	Montgomery, County of	2007
MI	Detroit, City of	2008
MI	Saugatuck, City of	2007
MI	Saugatuck Township	2007
MO	Kansas City, City of	2008
OH	Columbus, City of	2008
OH	Dayton, City of	2007
WI	Milwaukee, City of	2007
WV	Charleston, City of	2007

Table 3. Number of Cities and Counties with Non-Discrimination Ordinances that Include LGBT Workers*

	Gender identity	Sexual Orientation
2008 Total	103	181
2003 Total	61	152

* See "Methodology" on page 29 for more information about these numbers.



Cities and Counties with Non-Discrimination Ordinances that Include Gender Identity
<http://www.hrc.org/issues/9602.htm>

EMPLOYER NON-DISCRIMINATION POLICIES

Employers are able to make their non-discrimination policies more comprehensive than federal, state or local law, but most typically reflect federal employment law. Irrespective of applicable law, lesbian, gay, bisexual and transgender job applicants should always check an employer's non-discrimination or equal employment opportunity policy — as posted on the employer's website or in job announcements — to ensure that the employer does not tolerate discrimination or harassment based on gender identity or sexual orientation and will provide appropriate support for its LGBT employees as necessary.

Although having an inclusive policy does not guarantee that all workers and managers will be familiar with the terminology and its implications, having the broader organization acknowledge the diversity among its employees and applicants is an important first step, particularly if the business operates in jurisdictions that do not have inclusive employment non-discrimination laws. Employers that do not acknowledge gender identity and sexual orientation in their non-discrimination policy, even if the employer operates in jurisdictions with inclusive employment laws, are generally less likely to have set expectations for supervisors or human resource staff on discrimination and harassment of LGBT workers and applicants.

In short, an employer's non-discrimination policy sets the standard and helps ensure compliance with applicable local, state or federal employment non-discrimination law.

Although protections for gender identity are not as prevalent as protections for sexual orientation, employers and lawmakers addressing equality for LGBT workers for the first time should address both gender identity or expression and sexual orientation simultaneously.



About Workplace Discrimination and Harassment Policies

http://www.hrc.org/issues/about_equal_opportunity.asp

FORTUNE 1000 AND FORTUNE 500 BUSINESSES

Among the largest employers in the United States, the most successful and competitive employers are the most likely to have added protections based on gender identity and sexual orientation. Protections based on gender identity or expression have grown tremendously over the past decade. Sixty-one percent of Fortune 100 businesses and 21 percent of Fortune 1000 businesses now include protections from discrimination based on gender identity. In 2000, only three Fortune 500 businesses had such protections. At the same time, protections based on sexual orientation are becoming commonplace among the most competitive businesses: 85 percent of Fortune 500 businesses prohibit discrimination based on sexual orientation. In 2000, 51 percent of Fortune 500 businesses had such protections.

“I flash my ID every day without concern. It’s not questioned because I have had the luxury of personally paying to transition to male and aligning my IDs and myself. But I have friends whose licenses’ and passports’ gender don’t match their identity, so they are disclosed as transgender the minute they show an ID, including when they try to get a job. I face these burdens when recruiting firms ask for my former names as part of their due diligence. It closes doors for me, and it limits the lives of my friends.”

— Diego Miguel Sanchez, in testimony to the U.S. House of Representatives to support adding gender identity to employment non-discrimination law⁷

Table 4. Number and Percentage of Employers with Non-Discrimination Policies that Include Gender Identity or Expression*

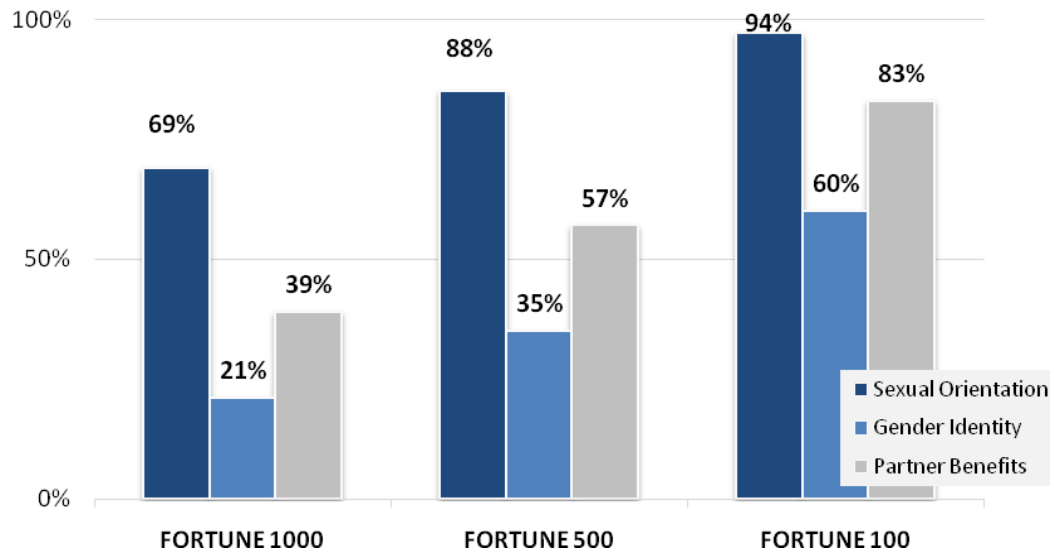
	Fortune 100		Fortune 500		Fortune 1000		AmLaw 200		U.S. News 130		Cities & Counties		States & D.C.		Raw Totals	
2008 Total	61	61%	176	35%	215	22%	89	45%	58	45%	107	–	17	33%	701	–
2003 Total	11	11%	26	5%	–	–	–	–	–	–	–	–	–	–	79	–

Table 5. Number and Percentage of Employers with Non-Discrimination Policies that Include Sexual Orientation*

	Fortune 100		Fortune 500		Fortune 1000		AmLaw 200		U.S. News 130		Cities & Counties		States & D.C.		Raw Totals	
2008 Total	97	97%	423	85%	689	69%	150	75%	116	89%	294	–	27	53%	3,221	–
2003 Total	96	96%	360	72%	–	–	–	–	–	–	–	–	–	–	2,253	–

* See “Methodology” on page 29 for more information about these numbers.

Figure 2. Percent of Fortune-Ranked Businesses that Prohibit Discrimination Based on Gender Identity and Sexual Orientation and Provide Partner Benefits.



Graphic available for download at: <http://www.hrc.org/StateOfWorkplace>

COMPARISON OF STATE AND LOCAL LAW WITH EMPLOYER POLICIES

Table 6 on the following page shows which states have laws prohibiting discrimination based on gender identity and/or sexual orientation and the corresponding numbers of:

- Cities and counties in each state that have ordinances prohibiting discrimination based on gender identity and sexual orientation, as well as
- Fortune 1000 companies headquartered in each state with inclusive non-discrimination policies that establish consistent expectations for workplace behavior for all employees, regardless of where they work.

States Where Employment Discrimination Based on Gender Identity and/or Sexual Orientation is Illegal

Twelve states and the District of Columbia prohibit discrimination based on gender identity and sexual orientation, and an additional eight states prohibit discrimination based on sexual orientation alone.

Table 6 shows that, in these states, some private employers have not yet amended their non-discrimination policies accordingly. This may be due to the fact that some employers model their policies to reflect the non-inclusive federal non-discrimination laws. While employees within these states are protected under state non-discrimination law, many of these businesses have employees that work in other states that, as a result, have no protection either through state law or through the employer's policies.

States Where Employment Discrimination Based on Gender Identity and/or Sexual Orientation is Legal

Thirty-eight states do not prohibit employment discrimination based on gender identity. Table 6 shows that:

- 63 cities and counties in 16 of these states have passed ordinances that prohibit private employers from discriminating based on gender identity.
- On average, 82 percent of all Fortune 1000 companies headquartered in these 38 states still do not prohibit discrimination based on gender identity.

Thirty states do not prohibit employment discrimination based on sexual orientation. Table 6 shows that:

- 75 cities and counties in 16 of these states have passed ordinances that prohibit private employers from discriminating based on sexual orientation.
- On average, 34 percent of all Fortune 1000 companies headquartered in these 30 states still do not prohibit discrimination based on sexual orientation.

Table 6. Number of Cities and Counties with Non-Discrimination Laws by State; Number of Fortune 1000-ranked Businesses with Non-Discrimination Policies by Headquarters' State*

State	Gender Identity			Sexual Orientation			Total Fortune 1000
	State (Year)	Cities & Counties	Fortune	State (Year)	Cities & Counties	Fortune	
Alabama			–			3	5
Alaska			–			–	–
Arizona		1	1		2	7	12
Arkansas			1			6	9
California	✓ (2003)	8	33	✓ (1992)	17	82	103
Colorado	✓ (2007)	2	1	✓ (2007)	7	9	15
Connecticut			6	✓ (1991)	3	20	28
Delaware			1		1	1	2
District of Columbia	✓ (2006)	1	1	✓ (1973)	1	4	6
Florida		7	3		14	19	32
Georgia		2	6		3	16	26
Hawaii			–	✓ (1991)		2	2
Idaho			–			2	2
Illinois	✓ (2005)	11	19	✓ (2005)	10	47	62
Indiana		2	3		4	10	14
Iowa	✓ (2007)	2	1	✓ (2007)	7	5	6
Kansas			1		1	4	7
Kentucky		4	1		4	8	8
Louisiana		1	1		1	3	4
Maine	✓ (2005)		–	✓ (2005)	10	2	2
Maryland		2	3	✓ (2001)	5	10	12
Massachusetts		3	6	✓ (1989)	7	18	23
Michigan		10	8		12	20	33
Minnesota†	✓ (1993)	2	13	✓ (1993)	4	26	33
Mississippi			–			–	–
Missouri		2	3		5	17	29
Montana			–			–	–
Nebraska			1			6	10
Nevada			2	✓ (1999)		6	10
New Hampshire			–	✓ (1998)		–	1
New Jersey	✓ (2006)		11	✓ (1992)		33	42
New Mexico	✓ (2003)		1	✓ (2003)		1	1
New York		7	32	✓ (2003)	12	74	93
North Carolina			3			15	26
North Dakota			–			–	1
Ohio		4	11		7	37	59
Oklahoma			1			4	7
Oregon	✓ (2008)	9	1	✓ (2008)	12	4	6
Pennsylvania		11	7		12	33	49
Rhode Island	✓ (2001)		1	✓ (1995)	1	3	5
South Carolina			–			3	4
South Dakota			–			–	–
Tennessee			2			13	21
Texas		3	16		4	58	113
Utah			–		1	–	4
Vermont	✓ (2007)		–	✓ (1992)		–	1
Virginia			6		3	23	32
Washington*	✓ (2006)	5	6	✓ (2006)	6	14	15
West Virginia		1	–		1	–	–
Wisconsin		3	1	✓ (1982)	3	20	24
Wyoming			–			–	–

* See “Methodology” on page 29 for more information about these numbers.

† In Minnesota and Washington, the statutory definition of “sexual orientation” includes “gender identity.” As such, some employers in these states have claimed they do not need to add “gender identity” to their non-discrimination policy.

EMPLOYER BENEFITS

According to the Kaiser Family Foundation, employers are the primary source of health insurance in the United States, providing health benefits to 158 million people under 65.⁸ Employer-provided health insurance constitutes, on average, roughly one-fifth of an employee's total compensation, including wages and salary. For those LGBT employees with partners and children not eligible for those benefits, or for transgender workers and workers with transgender dependents who have discriminatory insurance coverage, the resulting disparity in compensation and perceived value is profound.

For employees that do receive partner benefits, disparities in federal law typically result in higher individual income taxes — as well as higher employer payroll taxes — unless the partner qualifies as a tax dependent of the worker. At the same time, the majority of health insurance plans in the United States pointedly deny coverage for transgender-specific medical care.

Nonetheless, the vast majority of employers that implement partner benefits experience a total benefits cost increase of less than 1 percent, and employers that have implemented transgender-inclusive benefits have been able to do so without increasing overall benefits premiums charged to employees.

PARTNER BENEFITS

In continually growing numbers, both public and private employers across the country recognize partner benefits as an inexpensive option to attract and retain the best employees and to promote fairness and equality in the workplace.

Over the last decade, the number and percentage of employers with partner benefits has increased dramatically. Whereas a 1997 survey from the Society for Human Resource Management found that 7 percent of employers overall provided partner benefits, 2008 surveys from SHRM and the Kaiser Family Foundation found that at least one out of every three employers⁹ and 50 percent of employers with 5,000 or more workers¹⁰ now provide benefits to same-sex partners of employees. The most competitive businesses are likely to offer partner benefits, including four of every five Fortune 100 businesses and three of every four top law firms.

Table 7. Number and Percentage of Employers with Partner Benefits*

	Fortune 100		Fortune 500		Fortune 1000		AmLaw 200		U.S. News 130		Cities & Counties		States & D.C.		Raw Totals	
2008 Total	83	83%	286	57%	390	39%	149	75%	74	57%	151	—	15	29%	9,375	—
2003 Total	64	64%	200	40%	—	—	—	—	—	—	—	—	10	20%	6,753	—

* See "Methodology" on page 29 for more information about these numbers.

SAME-SEX SPOUSES

The legal definition of “spouse” as used in many employment and benefits contexts has changed considerably since the establishment of marriage for same-sex couples in Massachusetts in 2004, followed by Californiaⁱ and, most recently, Connecticut. As a result, employers across the country must reassess their employee benefits with respect to same-sex spouses.

Ultimately, employers that prohibit discrimination based on sexual orientation and/or marital status can and should:

- Modify the definition of “spouse” in benefits programs throughout all U.S. operations to include same-sex spouses, rather than requiring employees with same-sex spouses to participate in a separate partner benefits program with separate requirements for eligibility;
- Maintain partner benefits programs in states that recognize same-sex spouses to accommodate employees who choose not to marry due to the inconsistencies among state laws and federal laws;
- Modify enrollment requirements to ensure that any necessary documentation asked of same-sex spouses does not exceed that of opposite-sex spouses: if a marriage license is not required to enroll an opposite-sex spouse, it should also not be required for a same-sex spouse; and
- Amend plan documents and other benefits communications to align with these changes.



Marriage for Same-Sex Couples: Considerations for Employers

<http://www.hrc.org/issues/10982.htm>

SAME-SEX AND DIFFERENT-SEX PARTNERS

A 2005 Hewitt Associates survey found that 58 percent of employers offer benefits to same- and different-sex partners of their employees. Our data generally supports this — at least 210 of the 390 Fortune 1000 businesses (54 percent) and at least 94 of the 149 AmLaw 200 firms (63 percent) that offer partner benefits provide them to both same- and different-sex partners of employees. However, the thousands of employers that are subject to equal benefits ordinances are required to offer partner benefits to both same- and different-sex partners of employees.

COST AND UTILIZATION OF PARTNER BENEFITS

The 2005 Hewitt survey also found that 64 percent of employers experience a total financial impact of less than 1 percent of total benefits costs, while 88 percent of employers experience a total impact of less than 2 percent. The same survey found that enrollment in partner benefits is, on average, 1 percent of benefits-eligible employees.



Domestic Partner Benefits

http://www.hrc.org/issues/domestic_partner_benefits.htm

Prevalence Among Private Employers

<http://www.hrc.org/issues/11612.htm>

Defining Domestic Partners and Dependents

<http://www.hrc.org/issues/4826.htm>

Cost of Partner Benefits

<http://www.hrc.org/issues/4827.htm>

ⁱ Despite the passage of Proposition 8 in November 2008 to amend California’s constitution to define marriage as between a man and a woman, same-sex spouses married prior to its passage continue to be recognized by the state as legal spouses. Legal challenges to the status of these spouses, as well as Proposition 8 itself, remain unresolved as of Feb. 1, 2008.

TAXATION OF BENEFITS

Workers who have inclusive coverage may nonetheless face unfair tax burdens. When an employer provides health insurance for the spouse or dependents of an employee, federal tax law allows the value of the health insurance coverage to be excluded from the employee’s gross income. But when an employer provides the same health insurance coverage for the domestic partner or the dependents of the domestic partner of an employee, federal tax law considers the fair market value of that coverage, including the employee’s pre-tax contributions, as “imputed income” to the employee, unless the partner is a qualifying tax dependent of the employee as defined by the IRS. Eight states and the District of Columbia recognize some state-defined same-sex relationships for the purpose of state income taxes; in these cases, employers must only account for imputed income for federal tax purposes.

According to a December 2007 report by the Center for American Progress and the Williams Institute, employees with partner health benefits now pay on average \$1,069 more in taxes per year than would a married employee with the same coverage. The only exception is when a domestic partner qualifies as a dependent of the employee under IRS definitions.

A coalition of businesses has formed to support legislative efforts to end this unfair taxation of health insurance benefits and treat them the same as health benefits for federally recognized spouses and dependents (see “*Tax Equity for Domestic Partners and Health Plan Beneficiaries Act*” on page 15).



Taxation of Domestic Partner Benefits

<http://www.hrc.org/issues/4820.htm>

COBRA- AND FMLA-EQUIVALENT BENEFITS

Enacted by Congress in 1995, the Consolidated Omnibus Budget Reconciliation Act requires certain employers to offer employees the opportunity to pay for their own continued health coverage for themselves, their spouses or former spouses and dependents in the event that their coverage ends due to events such as divorce or termination. Today, 70 percent of the Fortune 100 provide a COBRA-equivalent benefit for domestic partners of employees.

Under the Family and Medical Leave Act, enacted by Congress in 1993, certain employers must grant employees up to 12 work weeks of unpaid leave during any 12-month period to care for parents (except in-laws), children or spouses in the event of a serious health condition, or for the birth or adoption of a child. Today, 61 percent of Fortune 100 businesses provide a FMLA-equivalent benefit in the event a serious health condition of a partner.

Table 8. Number of Employers with COBRA- and FMLA-Equivalent Partner Benefits*

	Fortune 100	Fortune 500	Fortune 1000	AmLaw 200	Raw Totals
COBRA	70	217	259	103	505
FMLA	61	182	212	110	461

* See “*Methodology*” on page 29 for more information about these numbers.



COBRA-Equivalent Benefit

http://www.hrc.org/issues/cobra_benefit.htm

FMLA-Equivalent Benefit

http://www.hrc.org/issues/fmla_benefit.htm

RETIREMENT BENEFITS

The Pension Protection Act of 2006 changed the way that retirement plan benefits may be paid after a participant passes away. The PPA allowed non-spouse beneficiaries, including employees' partners, to roll their inherited retirement benefits directly to an individual retirement account or annuity, if the plan allows it. The Worker, Retiree and Employer Recovery Act of 2008 revised the PPA and requires all qualifying retirement plans to implement the non-spouse rollover provision as of Jan. 1, 2010.

The PPA also allows participants to access retirement savings to help with a financial hardship, such as unreimbursed medical expenses, incurred by the participant's beneficiaries, if the plan allows it. The WRERA did not make this withdrawal option mandatory for qualifying plans.

Table 9. Number of Employers that Have Implemented the Rollover and Hardship Withdrawal Options of the PPA, as of Jan. 1, 2009*

	Fortune 100	Fortune 500	Fortune 1000	AmLaw 200	Raw Totals
Rollover	45	123	135	69	268
Hardship withdrawal	17	58	67	27	134

* See "Methodology" on page 29 for more information about these numbers.



Rollover Provision for Retirement Plans

<http://www.hrc.org/issues/8606.htm>

Hardship Withdrawal Option for Retirement Plans

<http://www.hrc.org/issues/8611.htm>

DEFINED BENEFIT PLANS

Defined benefit pension plans are generally on the decline — according to Watson Wyatt, 90 of the Fortune 100 offered defined benefits as of 1985, but only 54 did as of 2007.¹¹ Nonetheless, employers that continue to offer defined benefits should ensure that LGBT workers and their families are not excluded. Generally, the Employee Retirement Income Security Act mandates that defined pension benefits are distributed in certain forms upon the death of an employee. Surviving spouses of deceased employees must receive an annuity for the duration of their lives, referred to as either a qualified joint and survivor annuity (QJSA) or a qualified pre-retirement survivor annuity (QPSA) if the employee dies before retirement. ERISA makes no mention of partners, but employers are nonetheless free to provide partners with qualified joint and pre-retirement survivor annuities.

Table 10. Number of Employers that Have Defined Benefit Pension Plans that Include LGBT Workers*

	Fortune 100	Fortune 500	Fortune 1000	AmLaw 200	Raw Totals
QJSA	44	122	138	44	258
QPSA	33	77	84	37	161

* See "Methodology" on page 29 for more information about these numbers.



Pension Survivor Annuities

<http://www.hrc.org/issues/8813.htm>

TRANSGENDER-INCLUSIVE BENEFITS

While partner benefits have been offered by Fortune 500 businesses since 1990, transgender-inclusive health insurance was not offered by a Fortune 500 business until 2001. Nonetheless, at least 52 major employers have implemented transgender-inclusive health insurance to date, including the City and County of San Francisco and 49 businesses that participate in the 2009 HRC Corporate Equality Index.

Due to the way that most health insurance contracts are written, transgender people can be denied health insurance coverage for specific treatments, even though these treatments are medically necessary and follow internationally accepted Standards of Care developed by the World Professional Association for Transgender Health. Exclusions are generally found in a benefits summary plan description (SPD) that is available to all employees and applicants.

The American Medical Association recently joined the movement to end discrimination in health insurance for transgender people by passing the following resolution at their annual meeting in June 2008:

“RESOLVED, That our American Medical Association support public and private health insurance coverage for treatment of gender identity disorder as recommended by a physician.”

An example of categorical exclusions and insurance plan language that should be removed:

“For all Medical Benefits shown in the Schedule of Benefits, a charge for the following is not covered: ... Care, services or treatment for transsexualism or sexual reassignment or change, including medications, implants, hormone therapy, surgery, medical or psychiatric treatment.”

Employers should work with their insurance providers to modify insurance contracts to remove coverage exclusions and recognize the WPATH Standards of Care, and also include the changes in a revised SPD or summary of material modifications that is provided to plan participants.

Evidence from employers that have implemented the benefit so far indicates that transgender-inclusive health insurance has minimal impact on total benefits costs due to relatively inexpensive treatment and utilization.

Table 11. Number and Percentage of Employers with Transgender-Inclusive Health Insurance Benefits *

	Fortune 100		Fortune 500		Fortune 1000		AmLaw 200		Raw Totals
2008 Total	18	18%	28	6%	29	0%	8	4%	52

* See “Methodology” on page 29 for more information about these numbers. HRC did not comprehensively track transgender-inclusive health benefits in 2003.



Transgender-Inclusive Benefits

http://www.hrc.org/issues/transgender_inclusive_benefits.htm

WPATH Standards of Care

http://www.wpath.org/publications_standards.cfm

BUSINESSES SUPPORT LGBT EQUALITY

Across the United States, businesses have stepped forward to support basic protections at the local, state and national levels for LGBT workers and their families.

EMPLOYMENT NON-DISCRIMINATION ACT

Although the legislation has not yet been introduced in the 111th Congress, the Employment Non-Discrimination Act would add gender identity and sexual orientation to existing non-discrimination law. President Obama and Vice President Biden have committed to passing the Employment Non-Discrimination Act and, as of January 2009, more than 50 major businesses had joined HRC's Business Coalition for Workplace Fairness in support of legislation that would add both gender identity and sexual orientation to existing classes protected under federal employment law.

Table 12. Members of the Business Coalition for Workplace Fairness

Accenture Ltd.	New York, NY	Google Inc.	Mountain View, CA
Alberto-Culver Co.	Melrose Park, IL	Harrah's Entertainment Inc.	Las Vegas, NV
AMR Corp. (American Airlines)	Fort Worth, TX	Herman Miller Inc.	Zeeland, MI
Bank of America Corp.	Charlotte, NC	Hewlett-Packard Co.	Palo Alto, CA
Bausch & Lomb Inc.	Rochester, NY	Hospira Inc.	Lake Forest, IL
Boehringer Ingelheim Pharmaceuticals Inc.	Ridgefield, CT	HSBC – North America	Prospect Heights, IL
BP America Inc.	Warrenville, IL	Integrity Staffing Solutions Inc.	Wilmington, DE
Bristol-Myers Squibb Co.	New York, NY	J.P. Morgan Chase & Co.	New York, NY
Capital One Financial Corp.	McLean, VA	Kaiser Permanente	Oakland, CA
Charles Schwab & Co.	San Francisco, CA	KPMG LLP	New York, NY
Chevron Corp.	San Ramon, CA	Levi Strauss & Co.	San Francisco, CA
Chubb Corp.	Warren, NJ	Marriott International Inc.	Bethesda, MD
Cisco Systems Inc.	San Jose, CA	Merck & Co. Inc.	Whitehouse Station, NJ
Citigroup	New York, NY	Merrill Lynch & Co. Inc.	New York, NY
Clear Channel Communications Inc.	San Antonio, TX	Microsoft Corp.	Redmond, WA
The Coca-Cola Co.	Atlanta, GA	Morgan Stanley	New York, NY
Coors Brewing Co.	Golden, CO	Nationwide	Columbus, OH
Corning Inc.	Corning, NY	NCR Corp.	Dayton, OH
Deutsche Bank	New York, NY	Nike Inc.	Beaverton, OR
Diageo North America	Norwalk, CT	Pfizer Inc.	New York, NY
Dow Chemical Co.	Midland, MI	QUALCOMM Inc.	San Diego, CA
Eastman Kodak Co.	Rochester, NY	RBC Dain Rauscher Inc.	Minneapolis, MN
Electronic Arts Inc.	Redwood City, CA	Replacements Ltd.	McLeansville, NC
EMC Corp.	Hopkinton, MA	Robins, Kaplan, Miller & Ciresi LLP	Minneapolis, MN
Ernst & Young LLP	New York, NY	Sun Microsystems Inc.	Santa Clara, CA
Gap Inc.	San Francisco, CA	Time Warner Inc.	New York, NY
General Mills Inc.	Minneapolis, MN	Travelers Companies Inc.	St. Paul, MN
General Motors Corp.	Detroit, MI	Washington Mutual Inc.	Seattle, WA
GlaxoSmithKline	Philadelphia, PA	Xerox Corp.	Stamford, CT
Goldman Sachs Group Inc.	New York, NY	Yahoo! Inc.	Sunnyvale, CA



Business Coalition for Workplace Fairness, Members

<http://www.hrc.org/issues/6869.htm>

President Obama's Commitment to passing ENDA

http://www.whitehouse.gov/agenda/civil_rights/

TAX EQUITY FOR DOMESTIC PARTNERS AND HEALTH PLAN BENEFICIARIES ACT

Although the legislation has not yet been introduced in the 111th Congress, the Tax Equity for Domestic Partners and Health Plan Beneficiaries Act would exempt from employee income tax and employer payroll tax the health benefits provided to domestic partners. As of January 2009, more than 50 major businesses had joined the Business Coalition for Benefits Tax Equity.

Table 13. Members of the Business Coalition for Benefits Tax Equity

Aetna	Hartford, CT	HSBC North America	Prospect Heights, IL
A.H. Wilder Foundation	St. Paul, MN	IBM Corp.	Armonk, NY
Alcoa Inc.	Pittsburgh, PA	ICMA Retirement Corp.	Washington, DC
American Benefits Council	Washington, DC	Intel Corp.	Santa Clara, CA
Ameriprise Financial Inc.	Minneapolis, MN	J.P. Morgan Chase & Co.	New York, NY
Bausch & Lomb Inc.	Rochester, NY	KPMG LLP	New York, NY
Best Buy Co. Inc.	Richfield, MN	Levi Strauss & Co.	San Francisco, CA
Bingham McCutcheon LLP	Boston, MA	Marriott International Inc.	Bethesda, MD
BlueCross BlueShield of MN	Eagan, MN	Medtronic Inc.	Minneapolis, MN
Boehringer Ingelheim USA Corp.	Ridgefield, CT	Merck & Co. Inc.	New York, NY
Capital One Financial Corp.	Falls Church, VA	MetLife Inc.	New York, NY
Carlson Companies	Minneapolis, MN	Microsoft Corp.	Redmond, WA
Charles Schwab & Co. Inc.	San Francisco, CA	Miller-Coors Brewing Co.	Golden, CO
The Chubb Corp.	Warren, NJ	Motorola	Schaumburg, IL
Citigroup Inc.	New York, NY	Nike Inc.	Beaverton, OR
CNA Insurance	Chicago, IL	PG&E Corp.	San Francisco, CA
College & University Professional Association	Knoxville, TN	PricewaterhouseCoopers	New York, NY
Corning Inc.	Corning, NY	Project for Pride in Living	Minneapolis, MN
Cullen Weston Pines & Bach LLP	Madison, WI	Prudential Financial	Newark, NJ
Day One	South Portland, ME	Quorum Review Inc.	Seattle, WA
The Dow Chemical Co.	Midland, MI	Replacements Ltd.	Greensboro, NC
Eastman Kodak Co.	Rochester, NY	Russell Investment Group	Tacoma, WA
Ernst & Young	New York, NY	Texas Instruments	Dallas, TX
General Mills Inc.	Minneapolis, MN	TIAA-CREF	New York, NY
Herman Miller Inc.	Zeeland, MI	Time Warner Inc.	New York, NY
Hewlett-Packard Co.	Palo Alto, CA	Verizon Communications Inc.	New York, NY
		Xerox Corp.	Rochester, NY



Business Coalition for Benefits Tax Equity

<http://www.hrc.org/issues/6879.htm>

NO ON PROPOSITION 8

Levi Strauss & Co. made history in September 2007 when, along with San Francisco-based Out & Equal Workplace Advocates, it joined an amicus curiae brief in support of the court case that challenged California's marriage exclusion for same-sex couples, which ultimately led to the June 2008 marriages for same-sex couples.

“Ending marriage discrimination will improve businesses’ ability to attract the best and the brightest to California and enhance California’s reputation as a diverse, inclusive and innovative community, both of which are key factors to continued economic growth and prosperity in this state...”

— Levi Strauss & Co.

Levi Strauss & Co. and several other businesses came together to oppose Proposition 8 — the voter referendum to amend California's constitution to ban marriage for same-sex couples — including **PG&E Corp., Google Inc., Amgen Inc., Apple Inc., Clear Channel Communications Inc. and Salesforce.com Inc.**, as well as local and state chambers of commerce.¹²

“[W]hile there are many objections to this proposition — further government encroachment on personal lives, ambiguously written text — it is the chilling and discriminatory effect of the proposition on many of our employees that brings Google to publicly oppose Proposition 8. While we respect the strongly-held beliefs that people have on both sides of this argument, we see this fundamentally as an issue of equality. We hope that California voters will vote no on Proposition 8 — we should not eliminate anyone’s fundamental rights, whatever their sexuality, to marry the person they love.”

— Sergey Brin, Co-founder & President, Technology, Google Inc. September 2008

“Apple is publicly opposing Proposition 8 and making a donation of \$100,000 to the No on 8 campaign. Apple was among the first California companies to offer equal rights and benefits to our employees’ same-sex partners, and we strongly believe that a person’s fundamental rights — including the right to marry — should not be affected by their sexual orientation. Apple views this as a civil rights issue, rather than just a political issue, and is therefore speaking out publicly against Proposition 8.”

— Apple Inc.



Businesses Support Same-Sex Relationship Recognition

<http://www.hrc.org/issues/4773.htm>

APPENDIX: POLICIES AND BENEFITS AT THE FORTUNE 500

This appendix lists Fortune 500 companies by rank, including those companies ranked in 2008, and whether they have implemented inclusive policies and benefits for lesbian, gay, bisexual and transgender workers.

Key to Appendix

Gender identity:	Gender identity in non-discrimination policy
Sexual orientation:	Sexual orientation in non-discrimination policy
Partner benefits:	Provide health insurance benefits to same-sex partners of benefits-eligible employees
Transgender-inclusive benefits:	have removed discriminatory exclusions from health insurance for transgender-specific care

COMPANY NAME	2008 RANK	CITY	STATE	2009 CEI	GENDER IDENTITY	SEXUAL ORIENTATION	PARTNER BENEFITS	TRANSGENDER INCLUSIVE BENEFITS
3M Co.	100	St. Paul	MN	100	✓	✓	✓	✓
Abbott Laboratories	96	Abbott Park	IL	80		✓	✓	
Advance Auto Parts (Advance Holding)	476	Roanoke	VA		✓	✓		
Advanced Micro Devices Inc.	406	Sunnyvale	CA	80	✓	✓	✓	
AES Corp., The	183	Arlington	VA			✓		
Aetna Inc.	85	Hartford	CT	100	✓	✓	✓	
Affiliated Computer Services	423	Dallas	TX	60		✓	✓	
AFLAC Inc.	165	Columbus	GA		✓	✓		
Agco	359	Duluth	GA			✓		
Agilent Technologies Inc.	443	Santa Clara	CA	100	✓	✓	✓	
Air Products & Chemicals Inc.	258	Allentown	PA	75	✓	✓		
AK Steel Holding Corp.	351	West Chester	OH					
Alcoa Inc.	80	New York	NY	85	(2009)	✓	✓	
Aleris International Inc.	376	Beachwood	OH					
Allegheny Technologies Inc	441	Pittsburgh	PA					
Allied Waste Industries	400	Phoenix	AZ			✓		
Allstate Corp., The	64	Northbrook	IL	100	✓	✓	✓	
ALLTEL Corp.	300	Little Rock	AR	80	✓	✓		
Altria Group, Inc.	61	Richmond	VA			✓	✓	
Amazon.com Inc.	171	Seattle	WA	80		✓	✓	
Ameren Corp.	329	St. Louis	MO	45		✓		
American Electric Power Co. Inc.	196	Columbus	OH			✓		
American Express Co.	75	New York	NY	100	✓	✓	✓	✓
American Family Insurance Group	352	Madison	WI	95	✓	✓	✓	
American International Group Inc.	13	New York	NY	85		✓	✓	
American Standard Companies Inc.	241	Piscataway	NJ			✓		
Ameriprise Financial Inc.	296	Minneapolis	MN	100	✓	✓	✓	✓
AmerisourceBergen Corp.	28	Chesterbrook	PA			✓	✓	

COMPANY NAME	2008 RANK	CITY	STATE	2009 CEI	GENDER IDENTITY	SEXUAL ORIENTATION	PARTNER BENEFITS	TRANSGENDER INCLUSIVE BENEFITS
Amgen Inc.	173	Thousand Oaks	CA	70		✓	✓	
AMR Corp. (American Airlines)	109	Fort Worth	TX	100	✓	✓	✓	
Anadarko Petroleum	159	The Woodlands	TX					
Anheuser-Busch Companies Inc.	149	St. Louis	MO	100	✓	✓	✓	
Anixter International Inc.	418	Glenview	IL					
Aon Corp.	263	Chicago	IL	100	✓	✓	✓	
Apache Corp.	262	Houston	TX		✓	✓		
Apple Inc.	103	Cupertino	CA	100	✓	✓	✓	
Applied Materials Inc.	270	Santa Clara	CA	88	✓	✓	✓	
Aramark Corp.	216	Philadelphia	PA	75		✓	✓	
Archer Daniels Midland Co.	52	Decatur	IL	15		✓	✓	
Arrow Electronics	158	Melville	NY			✓		
ArvinMeritor Inc.	301	Troy	MI			✓	✓	
Asbury Automotive Group	421	New York	NY			✓		
Ashland Inc.	322	Covington	KY			✓	✓	
Assurant	309	New York	NY					
AT&T Inc.	10	San Antonio	TX	100	✓	✓	✓	✓
Atmos Energy	416	Dallas	TX					
Autoliv Inc.	363	Auburn Hills	MI					
Automatic Data Processing Inc.	281	Roseland	NJ	95	✓	✓	✓	
AutoNation Inc.	138	Fort Lauderdale	FL			✓		
Auto-Owners Insurance	465	Lansing	MI					
AutoZone Inc.	394	Memphis	TN	25		✓		
Avery Dennison	382	Pasadena	CA			✓		
Avis Budget Group Inc.	411	Parsippany	NJ	80		✓	✓	
Avnet Inc.	163	Phoenix	AZ	30		✓	✓	
Avon Products Inc.	265	New York	NY	60	✓	✓	✓	
B J's Wholesale Club	291	Natick	MA			✓		
Baker Hughes Inc.	252	Houston	TX			✓		
Ball Corp.	336	Broomfield	CO	58		✓	✓	
Bank of America Corp.	9	Charlotte	NC	100	✓	✓	✓	
Bank of New York Co.	172	New York	NY	85		✓	✓	
Barnes & Noble Inc.	446	New York	NY	100	✓	✓	✓	
Baxter International Inc.	236	Deerfield	IL	80		✓	✓	
BB&T Corp.	250	Winston-Salem	NC	48		✓	✓	
Bear Stearns Companies Inc., The	156	New York	NY	100	✓	✓	✓	
Becton, Dickinson and Co.	380	Franklin Lakes	NJ			✓	✓	
Bed Bath & Beyond Inc.	368	Union	NJ			✓		
Berkshire Hathaway Inc.	11	Omaha	NE			✓		
Best Buy Co. Inc.	66	Richfield	MN	100	✓	✓	✓	
Big Lots	493	Columbus	OH			✓		
BJ Services Company	482	Houston	TX					
Black & Decker Corp., The	372	Towson	MD	55		✓	✓	
BlackRock	475	New York	NY					

COMPANY NAME	2008 RANK	CITY	STATE	2009 CEI	GENDER IDENTITY	SEXUAL ORIENTATION	PARTNER BENEFITS	TRANSGENDER INCLUSIVE BENEFITS
Blockbuster Inc.	434	Dallas	TX	45		✓	✓	
BNSF Railway Co.	160	Fort Worth	TX	30		✓		
Boeing Co.	27	Chicago	IL	100	✓	✓	✓	
Boise Cascade Holdings LLC	445	Boise	ID			✓		
BorgWarner, Inc.	451	Auburn Hills	MI					
Boston Scientific Corp.	310	Natick	MA			✓	✓	
Bristol-Myers Squibb Co.	125	New York	NY	100	✓	✓	✓	
Brunswick Corp.	424	Lake Forest	IL			✓		
C. H. Robinson Worldwide	341	Eden Prairie	MN			✓		
Cablevision Systems Corp.	374	Bethpage	NY			✓	✓	
Calpine Corp.	318	San Jose	CA	48		✓	✓	
Cameron International Corp.	490	Houston	TX					
Campbell Soup Co.	320	Camden	NJ	100	✓	✓	✓	✓
Capital One Financial Corp.	130	McLean	VA	100	✓	✓	✓	
Cardinal Health	19	Dublin	OH	100	✓	✓	✓	
Carmax Inc.	333	Richmond	VA	100	✓	✓	✓	
Caterpillar Inc.	50	Peoria	IL	55	✓	✓		
CB Richard Ellis Group Inc.	404	Los Angeles	CA			✓	✓	
CBS Corp.	181	New York	NY		✓	✓	✓	
Celanese Corp.	367	Dallas	TX			✓		
CenterPoint Energy Inc.	271	Houston	TX			✓		
Centex Corp.	177	Dallas	TX			✓		
Charles Schwab Corp., The	402	San Francisco	CA	100	✓	✓	✓	
Charter Communications	409	St. Louis	MO			✓		
Chesapeake Energy Corp.	324	Oklahoma City	OK					
Chevron Corp.	3	San Ramon	CA	100	✓	✓	✓	
Chiquita Brands International, Inc.	491	Cincinnati	OH			✓		
CHS Inc.	145	Inver Grove Heights	MN					
Chubb Corp.	180	Warren	NJ	100	✓	✓	✓	
CIGNA Corp.	141	Philadelphia	PA	95	✓	✓	✓	
Circuit City Stores Inc.	215	Richmond	VA	55		✓	✓	
Cisco Systems Inc.	71	San Jose	CA	100	✓	✓	✓	✓
CIT Group Inc.	306	New York	NY			✓	✓	
Citigroup Inc.	8	New York	NY	100	✓	✓	✓	
Clear Channel Communications Inc.	339	San Antonio	TX	100	✓	✓	✓	
Clorox Co.	474	Oakland	CA	100	✓	✓	✓	
CMS Energy Services	366	Jackson	MI			✓		
Coca-Cola Co., The	83	Atlanta	GA	100	✓	✓	✓	✓
Coca-Cola Enterprises Inc.	118	Atlanta	GA	100	✓	✓	✓	
Colgate-Palmolive Co.	186	New York	NY	73	✓	✓	✓	
Comcast Corp.	79	Philadelphia	PA	80		✓	✓	
Commercial Metals	303	Irving	TX					
Community Health Systems, Inc.	330	Franklin	TN					
Computer Sciences Corp.	170	Falls Church	VA			✓		

COMPANY NAME	2008 RANK	CITY	STATE	2009 CEI	GENDER IDENTITY	SEXUAL ORIENTATION	PARTNER BENEFITS	TRANSGENDER INCLUSIVE BENEFITS
ConAgra Foods Inc.	210	Omaha	NE	90	✓	✓	✓	
ConocoPhillips	5	Houston	TX	60		✓	✓	
Consolidated Edison Co.	195	New York	NY	95	✓	✓	✓	
Constellation Brands, Inc.	459	Fairport	NY					
Constellation Energy Group Inc.	117	Baltimore	MD	100	✓	✓	✓	
Continental Airlines Inc.	178	Houston	TX	100	✓	✓	✓	
Coors Brewing Co.	392	Denver	CO	100	✓	✓	✓	
Corning Inc.	417	Corning	NY	100	✓	✓	✓	
Costco Wholesale Corp.	29	Issaquah	WA	93	✓	✓	✓	
Countrywide Financial Corp.	104	Calabasas	CA	100	✓	✓	✓	
Coventry Health Care	266	Bethesda	MD			✓		
Crown Holdings	325	Philadelphia	PA			✓		
CSX Corp.	261	Jacksonville	FL	75		✓	✓	
Cummins Inc.	206	Columbus	IN	100	✓	✓	✓	
CVS Corp.	24	Woonsocket	RI	90	✓	✓	✓	
Dana Holding Corp.	283	Toledo	OH	20		✓		
Danaher Corp.	239	Washington	DC					
Darden Restaurants	415	Orlando	FL	80		✓	✓	
DaVita Inc.	454	El Segundo	CA			✓	✓	
Dean Foods Co.	224	Dallas	TX	73		✓	✓	
Deere & Co.	102	Moline	IL	33		✓		
Dell Inc.	34	Round Rock	TX	100	✓	✓	✓	
Delphi Corp.	92	Troy	MI	45		✓	✓	
Delta Air Lines Inc.	129	Atlanta	GA	85		✓	✓	
Devon Energy	221	Oklahoma City	OK					
Dillard's Inc.	338	Little Rock	AR			✓		
DIRECTV Group, Inc., The	143	El Segundo	CA			✓		
Dole Food Co. Inc.	354	Westlake Village	CA	45		✓	✓	
Dollar General Corp.	274	Goodlettsville	TN					
Dominion Resources Inc.	161	Richmond	VA	90	✓	✓	✓	
Dover Corp.	331	New York	NY			✓		
Dow Chemical Co.	42	Midland	MI	100	✓	✓	✓	
DR Horton Inc	235	Fort Worth	TX					
DTE Energy Co.	273	Detroit	MI	75		✓	✓	
Duke Energy Corp.	204	Charlotte	NC	75		✓	✓	
DuPont (E.I. du Pont de Nemours)	81	Wilmington	DE	100	✓	✓	✓	✓
Eastman Chemical Co.	337	Kingsport	TN					
Eastman Kodak Co.	238	Rochester	NY	100	✓	✓	✓	✓
Eaton Corp.	207	Cleveland	OH			✓	✓	
eBay Inc.	326	San Jose	CA	100	✓	✓	✓	
EchoStar Communications Corp.	240	Englewood	CO					
Ecolab Inc.	438	St. Paul	MN			✓	✓	
Edison International	205	Rosemead	CA	35		✓	✓	
El Paso Corp	486	Houston	TX			✓	✓	

COMPANY NAME	2008 RANK	CITY	STATE	2009 CEI	GENDER IDENTITY	SEXUAL ORIENTATION	PARTNER BENEFITS	TRANSGENDER INCLUSIVE BENEFITS
Electronic Data Systems Corp.	115	Plano	TX	95	✓	✓	✓	
Eli Lilly & Co.	133	Indianapolis	IN	100	✓	✓	✓	
Embarq Corp.	381	Overland Park	KS		✓	✓		
EMC Corp.	201	Hopkinton	MA	95	✓	✓	✓	
EMCOR Group Inc	407	Norwalk	CT			✓	✓	
Emerson Electric Co.	111	St. Louis	MO	45		✓		
Enbridge Energy Partners	343	Houston	TX			✓		
Energy East Corp.	463	New Gloucester	ME			✓		
Energy Future Holdings Corp	317	Dallas	TX			✓		
Energy Transfer Partners, L.P.	361	Dallas	TX					
Entergy Corp.	231	New Orleans	LA	95	✓	✓	✓	
Enterprise GP Holdings L.P.	90	Houston	TX			✓		
Erie Insurance Group	488	Erie	PA				✓	
Estee Lauder Companies	349	New York	NY	100	✓	✓	✓	✓
Exelon Corp.	131	Chicago	IL	95	✓	✓	✓	✓
Expeditors International of Washington, Inc.	458	Seattle	WA					
Express Scripts Inc.	135	St. Louis	MO			✓	✓	
Exxon Mobil Corp.	2	Irving	TX	0				
Family Dollar Stores	358	Matthews	NC					
Fannie Mae	53	Washington	DC	100	✓	✓	✓	
Federal-Mogul Corp.	355	Southfield	MI			✓		
FedEx Corp.	68	Memphis	TN	55		✓		
Fidelity National Financial Corp.	435	Jacksonville	FL					
Fifth Third Bancorp	307	Cincinnati	OH	75		✓	✓	
First American Corp.	312	Santa Ana	CA			✓		
First Data Corp.	315	Greenwood Village	CO			✓		
FirstEnergy Corp.	209	Akron	OH			✓		
Fiserv Inc.	468	Brookfield	WI			✓		
Fluor Corp	148	Irving	TX			✓		
FMC Technologies	498	Houston	TX					
Foot Locker	442	New York	NY			✓		
Ford Motor Co.	7	Dearborn	MI	100	✓	✓	✓	✓
Fortune Brands Inc.	311	Deerfield	IL			✓		
FPL Group Inc.	168	Juno Beach	FL			✓		
Franklin Resources Inc.	389	San Mateo	CA	50		✓	✓	
Freddie Mac	54	McLean	VA	85		✓	✓	
Freeport-McMoRan Copper & Gold Inc	140	Phoenix	AZ			✓		
Frontier Oil Corp.	462	Houston	TX					
GameStop Corp.	348	Grapevine	TX	100	✓	✓	✓	
Gannett Co. Inc.	332	McLean	VA	65		✓	✓	
Gap Inc.	162	San Francisco	CA	100	✓	✓	✓	
General Dynamics Corp.	87	Falls Church	VA	40	✓	✓		
General Electric Co.	6	Fairfield	CT	80		✓	✓	

COMPANY NAME	2008 RANK	CITY	STATE	2009 CEI	GENDER IDENTITY	SEXUAL ORIENTATION	PARTNER BENEFITS	TRANSGENDER INCLUSIVE BENEFITS
General Mills Inc.	214	Minneapolis	MN	95	✓	✓	✓	
General Motors Corp.	4	Detroit	MI	100	✓	✓	✓	✓
Genuine Parts Co.	243	Atlanta	GA	15		✓		
Genworth Financial, Inc.	233	Richmond	VA					
Global Partners	364	Waltham	MA					
GMAC LLC	78	Detroit	MI					
Goldman Sachs Group Inc., The	20	New York	NY	100	✓	✓	✓	✓
Goodrich Corp.	375	Charlotte	NC			✓	✓	
Goodyear Tire & Rubber Co.	119	Akron	OH			✓		
Google Inc.	150	Mountain View	CA	100	✓	✓	✓	
Graybar Electric Company, Inc.	455	St. Louis	MO				✓	
Group 1 Automotive	379	Houston	TX			✓		
Guardian Life Ins. Co. America	259	New York	NY					
H.J. Heinz Co.	293	Pittsburgh	PA	68	✓	✓	✓	
Halliburton Co.	167	Houston	TX			✓		
Harley-Davidson Inc.	397	Milwaukee	WI			✓		
Harrah's Entertainment Inc.	244	Las Vegas	NV	100	✓	✓	✓	
Hartford Financial Services Co.	95	Hartford	CT	100	✓	✓	✓	
HCA - Hospital Corporation of America	89	Nashville	TN			✓	✓	
Health Net Inc.	179	Woodland Hills	CA	93	✓	✓	✓	
Henry Schein	410	Melville	NY			✓		
Hershey Co., The	471	Hershey	PA	70	✓	✓		
Hertz Global Holdings, Inc.	304	Park Ridge	NJ					
Hess Corp.	77	New York	NY			✓		
Hewlett-Packard Co.	14	Palo Alto	CA	100	✓	✓	✓	
Hexion Specialty Chemicals Inc.	420	Columbus	OH					
Holly Corp.	484	Dallas	TX					
Home Depot Inc.	22	Atlanta	GA	85		✓	✓	
Honeywell International Inc.	73	Morristown	NJ	100	✓	✓	✓	
Hormel Foods Corp.	390	Austin	MN			✓		
Host Hotels & Resorts	440	Bethesda	MD	45		✓	✓	
Hovnanian Enterprises	483	Red Bank	NJ			✓		
Humana Inc.	98	Louisville	KY	45		✓	✓	
Huntsman Corp.	249	Salt Lake City	UT					
Illinois Tool Works Inc.	155	Glenview	IL	68	✓	✓		
Ingram Micro	69	Santa Ana	CA			✓		
Insight Enterprises, Inc.	477	Tempe	AZ					
Integrus Energy Group	254	Chicago	IL					
Intel Corp.	60	Santa Clara	CA	100	✓	✓	✓	
InterActiveCorp	370	New York	NY			✓	✓	
International Business Machines Corp. (IBM)	15	Armonk	NY	100	✓	✓	✓	✓
International Paper Co.	114	Memphis	TN	70		✓	✓	
Interpublic Group of Companies Inc.	373	New York	NY	60		✓	✓	
ITT Industries Inc.	285	White Plains	NY	75		✓	✓	

COMPANY NAME	2008 RANK	CITY	STATE	2009 CEI	GENDER IDENTITY	SEXUAL ORIENTATION	PARTNER BENEFITS	TRANSGENDER INCLUSIVE BENEFITS
J.C. Penney Co. Inc.	126	Plano	TX	100	✓	✓	✓	
J.P. Morgan Chase & Co.	12	New York	NY	100	✓	✓	✓	✓
Jabil Circuit Inc.	219	St. Petersburg	FL			✓		
Jacobs Engineering Group Inc.	308	Pasadena	CA	40			✓	
Jarden Corp.	492	Rye	NY					
Johnson & Johnson	35	New Brunswick	NJ	100	✓	✓	✓	✓
Johnson Controls Inc.	72	Milwaukee	WI			✓	✓	
KB Home	340	Los Angeles	CA	75	✓	✓	✓	
KBR Inc.	284	Houston	TX					
Kellogg Co.	227	Battle Creek	MI	60		✓	✓	
Kelly Services Inc.	428	Troy	MI					
KeyCorp	321	Cleveland	OH	100	✓	✓	✓	
Kimberly-Clark Corp.	136	Irving	TX	100	✓	✓	✓	
Kinder Morgan Energy Partners, L.P.	230	Houston	TX			✓		
Kohl's Corp.	152	Menomonee Falls	WI			✓		
Kraft Foods Inc.	63	Northfield	IL	95	✓	✓	✓	
Kroger Co., The	26	Cincinnati	OH	75		✓	✓	
L-3 Communications Holdings	182	New York	NY					
Land O'Lakes	294	Arden Hills	MN	53		✓	✓	
Lear Corp.	157	Southfield	MI	20		✓		
Leggett & Platt Inc.	456	Carthage	MO					
Lehman Brothers Holdings Inc.	37	New York	NY	100	✓	✓	✓	✓
Lennar Corp	256	Miami	FL			✓		
Lexmark International Inc.	470	Lexington	KY	100	✓	✓	✓	
Liberty Global Inc.	292	Englewood	CO					
Liberty Media Corp.	275	Englewood	CO			✓		
Liberty Mutual Group	94	Boston	MA				✓	
Limited Brands Inc.	257	Columbus	OH	80		✓	✓	
Lincoln National Corp.	246	Radnor	PA	95	✓	✓	✓	
Liz Claiborne Inc.	479	New York	NY	100	✓	✓	✓	
Lockheed Martin Corp.	57	Bethesda	MD	100	✓	✓	✓	
Loews Corp.	139	New York	NY			✓	✓	
Longs Drug Stores Corp.	453	Walnut Creek	CA			✓		
Lowe's Companies, Inc.	48	Mooresville	NC			✓	✓	
Macy's Inc.	91	Cincinnati	OH	100	✓	✓	✓	
Manpower Inc.	120	Milwaukee	WI			✓		
Marathon Oil Corp.	36	Houston	TX			✓		
Marriott International Inc.	197	Bethesda	MD	100	✓	✓	✓	
Marsh & McLennan Companies Inc.	220	New York	NY	100	✓	✓	✓	
Marshall & Ilsley Corp	425	Milwaukee	WI					
Masco Corp.	223	Taylor	MI			✓		
Massachusetts Mutual Life Insurance Co.	99	Springfield	MA	100	✓	✓	✓	
Mattel Inc.	413	El Segundo	CA	93	✓	✓	✓	
McDonald's Corp.	106	Oak Brook	IL	85		✓	✓	

COMPANY NAME	2008 RANK	CITY	STATE	2009 CEI	GENDER IDENTITY	SEXUAL ORIENTATION	PARTNER BENEFITS	TRANSGENDER INCLUSIVE BENEFITS
McGraw-Hill Companies Inc., The	362	New York	NY	80		✓	✓	✓
McKesson Corp.	18	San Francisco	CA	68		✓	✓	
MeadWestvaco Corp.	356	Glen Allen	VA	60		✓	✓	
Medco Health Solutions	51	Franklin Lakes	NJ			✓	✓	
Medtronic Inc.	217	Minneapolis	MN	95	✓	✓	✓	
Merck & Co. Inc.	101	Whitehouse Station	NJ	100	✓	✓	✓	
Merrill Lynch & Co.	30	New York	NY	100	✓	✓	✓	
MetLife Inc.	43	New York	NY	100	✓	✓	✓	
MGM Mirage	323	Las Vegas	NV	85		✓	✓	
Micron Technology Inc.	427	Boise	ID			✓		
Microsoft Corp.	44	Redmond	WA	100	✓	✓	✓	✓
Mohawk Industries Inc.	328	Calhoun	GA	65		✓	✓	
Monsanto Co.	305	St. Louis	MO	85		✓	✓	
Morgan Stanley	21	New York	NY	100	✓	✓	✓	✓
Mosaic Company	422	Plymouth	MN					
Motorola Inc.	65	Schaumburg	IL	100	✓	✓	✓	
Murphy Oil	134	El Dorado	AR					
National City Corp.	226	Cleveland	OH	80		✓	✓	
National Oilwell Varco, Inc.	268	Houston	TX					
Nationwide	108	Columbus	OH	100	✓	✓	✓	
NCR Corp.	391	Dayton	OH	100	✓	✓	✓	
New York Life Insurance Co.	82	New York	NY	100	✓	✓	✓	
Newell Rubbermaid Inc.	378	Atlanta	GA	100	✓	✓	✓	
Newmont Mining Corporation	430	Denver	CO			✓		
News Corp.	84	New York	NY			✓	✓	
Nike Inc.	153	Beaverton	OR	100	✓	✓	✓	✓
NiSource Inc.	319	Merrillville	IN			✓		
Nordstrom Inc.	299	Seattle	WA	100	✓	✓	✓	
Norfolk Southern Corp.	276	Norfolk	VA			✓		
Northeast Utilities	419	Berlin	CT	65		✓	✓	
Northern Trust Corp.	447	Chicago	IL	100	✓	✓	✓	✓
Northrop Grumman Corp.	76	Los Angeles	CA	100	✓	✓	✓	
Northwest Airlines Corp.	213	Eagan	MN	85		✓	✓	
Northwestern Mutual Life Insurance	110	Milwaukee	WI			✓	✓	
NRG Energy Inc.	403	Princeton	NJ			✓		
Nucor Corp.	151	Charlotte	NC			✓		
NVR Inc.	464	Reston	VA			✓		
Occidental Petroleum	123	Los Angeles	CA			✓		
Office Depot Inc.	164	Delray Beach	FL	60		✓	✓	
OfficeMax Inc.	288	Naperville	IL	80	✓	✓	✓	
Omnicare	386	Covington	KY			✓		
Omnicom Group	211	New York	NY	80		✓	✓	
ONEOK Inc	192	Tulsa	OK			✓		
Oracle Corp.	137	Redwood City	CA	100	✓	✓	✓	

COMPANY NAME	2008 RANK	CITY	STATE	2009 CEI	GENDER IDENTITY	SEXUAL ORIENTATION	PARTNER BENEFITS	TRANSGENDER INCLUSIVE BENEFITS
Oshkosh Truck Corporation	383	Oshkosh	WI					
Owens & Minor Inc.	360	Mechanicsville	VA	55		✓	✓	
Owens Corning	431	Toledo	OH	100	✓	✓	✓	
Owens-Illinois Inc.	314	Perrysburg	OH			✓		
Paccar Inc.	169	Bellevue	WA			✓		
Pacific Mutual Holding Co.	452	Newport Beach	CA	65		✓	✓	
Pantry, Inc.	405	Sanford	NC					
Parker Hannifin Corp.	247	Cleveland	OH			✓		
Peabody Energy Corp	432	St. Louis	MO			✓		
Penske Automotive Group	194	Bloomfield Hills	MI			✓		
Pepco Holdings Inc.	279	Washington	DC	65		✓	✓	
Pepsi Bottling Group Inc., The	190	Somers	NY	100	✓	✓	✓	
PepsiCo Inc.	59	Purchase	NY	100	✓	✓	✓	
Performance Food Group Co.	384	Richmond	VA			✓		
Perini Corporation	499	Framingham	MA					
Peter Kiewit Sons' Inc	385	Omaha	NE			✓		
PetSmart Inc.	489	Phoenix	AZ			✓	✓	
Pfizer Inc.	47	New York	NY	100	✓	✓	✓	
PG&E Corp.	200	San Francisco	CA	100	✓	✓	✓	✓
Pilgrim's Pride Corporation	327	Pittsburg	TX					
Pitney Bowes Inc.	399	Stamford	CT	85	✓	✓	✓	
Plains All American Pipeline, L.P.	121	Houston	TX					
PNC Financial Services Group Inc.	264	Pittsburgh	PA	80		✓	✓	
PPG Industries Inc.	218	Pittsburgh	PA	45		✓		
PPL Corp.	346	Allentown	PA	65		✓		
Praxair Inc.	278	Danbury	CT	25		✓		
Precision Castparts Corp	444	Portland	OR			✓		
Principal Financial Group	242	Des Moines	IA	95	✓	✓	✓	
Procter & Gamble Co.	23	Cincinnati	OH	85		✓	✓	
Progress Energy Inc.	248	Raleigh	NC	68		✓	✓	
Progressive Corp., The	175	Mayfield Village	OH	100	✓	✓	✓	
ProLogis	387	Denver	CO					
Prudential Financial Inc.	74	Newark	NJ	100	✓	✓	✓	
Public Service Enterprise Group	198	Newark	NJ			✓	✓	
Publix Super Markets	107	Lakeland	FL			✓		
Pulte Homes Inc.	282	Bloomfield Hills	MI			✓		
QUALCOMM Inc.	297	San Diego	CA	95	✓	✓	✓	
Quest Diagnostics Inc.	365	Madison	NJ	85		✓	✓	
Qwest Communications International Inc.	187	Denver	CO	80		✓	✓	
R.R. Donnelley & Sons Co.	229	Chicago	IL	55		✓		
Raytheon Co.	112	Waltham	MA	100	✓	✓	✓	
Realogy Corp.	414	Parsippany	NJ	80		✓	✓	
Regions Financial	245	Birmingham	AL			✓		
Reliance Steel & Aluminum Co.	345	Los Angeles	CA			✓		

COMPANY NAME	2008 RANK	CITY	STATE	2009 CEI	GENDER IDENTITY	SEXUAL ORIENTATION	PARTNER BENEFITS	TRANSGENDER INCLUSIVE BENEFITS
Reliant Energy Inc.	237	Houston	TX	75		✓	✓	
Reynolds American Inc.	290	Winston-Salem	NC	100	✓	✓	✓	
Rite Aid Corp.	142	Camp Hill	PA	85		✓	✓	
Robert Half International Inc.	497	Menlo Park	CA			✓	✓	
Rockwell Automation Inc.	450	Milwaukee	WI			✓		
Rohm and Haas Co.	295	Philadelphia	PA	80		✓	✓	
Ross Stores	412	Pleasanton	CA			✓		
Ryder System Inc.	371	Miami	FL	93	✓	✓	✓	
SAFECO Corp.	388	Seattle	WA	75		✓	✓	
Safeway Inc.	55	Pleasanton	CA	75	✓	✓		
Sanmina-SCI	255	San Jose	CA			✓		
Sara Lee Corp.	203	Downers Grove	IL	75		✓	✓	
SCANA Corp.	500	Columbia	SC			✓		
Schering-Plough Corp.	212	Kenilworth	NJ	100	✓	✓	✓	
Science Applications International Corp.	289	San Diego	CA			✓	✓	
Sealed Air Corp	494	Elmwood Park	NJ			✓		
Sears Holdings Corp.	45	Hoffman Estates	IL	100	✓	✓	✓	
Sempra Energy	232	San Diego	CA	100	✓	✓	✓	
Sherwin-Williams Co., The	316	Cleveland	OH			✓		
SLM Corp. (Sallie Mae)	286	Reston	VA	60		✓	✓	
Smith International Inc.	302	Houston	TX			✓		
Smithfield Foods Inc.	222	Smithfield	VA			✓		
Smurfit-Stone Container Corp.	334	Chicago	IL			✓	✓	
Sonic Automotive Inc	298	Charlotte	NC			✓		
Southern Co.	166	Atlanta	GA	48		✓		
Southwest Airlines Co.	267	Dallas	TX	90	✓	✓	✓	
Sovereign Bancorp Inc.	469	Philadelphia	PA			✓	✓	
Spectra Energy Corp.	487	Houston	TX					
Sprint Nextel Corp.	58	Overland Park	KS	100	✓	✓	✓	
SPX Corp.	466	Charlotte	NC					
Staples Inc.	128	Framingham	MA	93	✓	✓	✓	
Starbucks Corp.	277	Seattle	WA	100	✓	✓	✓	
Starwood Hotels & Resorts Worldwide	396	White Plains	NY	100	✓	✓	✓	
State Farm Group	32	Bloomington	IL	80	✓	✓		✓
State Street Corp.	225	Boston	MA	100	✓	✓	✓	
Stryker Corp.	401	Kalamazoo	MI			✓		
Sun Microsystems Inc.	184	Santa Clara	CA	100	✓	✓	✓	✓
SunGard Data Systems Inc.	472	Wayne	PA			✓	✓	
Sunoco Inc.	56	Philadelphia	PA			✓		
SunTrust Banks Inc.	193	Atlanta	GA	100	✓	✓	✓	
Supervalu Inc.	62	Eden Prairie	MN	100	✓	✓	✓	
Symantec Corp.	461	Cupertino	CA	100	✓	✓	✓	
SYNNEX Corp.	350	Fremont	CA					
SYSCO Corp.	70	Houston	TX			✓		

COMPANY NAME	2008 RANK	CITY	STATE	2009 CEI	GENDER IDENTITY	SEXUAL ORIENTATION	PARTNER BENEFITS	TRANSGENDER INCLUSIVE BENEFITS
Targa Resources Partners LP	344	Houston	TX					
Target Corp.	31	Minneapolis	MN	100	✓	✓	✓	
Teachers Insurance and Annuity Association - College Retirement Equities Fund	86	New York	NY	78		✓	✓	
Tech Data Corp.	105	Clearwater	FL	100	✓	✓	✓	
Telephone & Data Systems (US Cellular)	478	Chicago	IL			✓		
Tenet Healthcare	280	Dallas	TX	35		✓	✓	
Tenneco Inc.	393	Lake Forest	IL			✓		
Terex Corporation	287	Westport	CT			✓		
Tesoro Corp.	116	San Antonio	TX					
Texas Instruments Inc.	185	Dallas	TX	100	✓	✓	✓	
Textron Inc.	202	Providence	RI			✓	✓	
The Great Atlantic & Pacific Tea Co. Inc.	357	Montvale	NJ					
The Shaw Group Inc.	426	Baton Rouge	LA			✓		
Thermo Fisher Scientific Inc	269	Waltham	MA			✓	✓	
Thrivent Financial for Lutherans	398	Minneapolis	MN			✓		
Time Warner Inc.	49	New York	NY	100	✓	✓	✓	
Timken Co., The	457	Canton	OH					
TJX Companies, Inc., The	132	Framingham	MA	100	✓	✓	✓	
Toll Brothers, Inc.	495	Horsham	PA			✓		
Toys 'R' Us Inc.	189	Wayne	NJ	65	✓	✓	✓	
TravelCenters of America	395	Westlake	OH			✓		
Travelers Companies Inc., The	93	St. Paul	MN	50		✓	✓	
Tribune Co.	467	Chicago	IL			✓	✓	
TRW Automotive Holdings Corp.	174	Livonia	MI			✓	✓	
Tyson Foods, Inc.	88	Springdale	AR			✓		
U.S. Bancorp	122	Minneapolis	MN	100	✓	✓	✓	
UAL Corp. (United Airlines)	124	Chicago	IL	88	✓	✓	✓	
UGI Corporation	437	King of Prussia	PA				✓	
Union Pacific Corp.	154	Omaha	NE	58		✓	✓	
Unisys Corp.	429	Blue Bell	PA	70	✓	✓	✓	
United Parcel Service Inc. (UPS)	46	Atlanta	GA	100	✓	✓	✓	
United Services Automobile Association	176	San Antonio	TX					
United States Steel Corp.	146	Pittsburgh	PA			✓		
United Stationers Inc.	496	Deerfield	IL			✓		
United Technologies Corp.	39	Hartford	CT	65		✓		
UnitedHealth Group Inc.	25	Minnetonka	MN	95	✓	✓	✓	
Universal Health Services	485	King of Prussia	PA			✓		
Unum Group	251	Chattanooga	TN	88	✓	✓	✓	
URS Corp.	449	San Francisco	CA			✓	✓	
US Airways Group Inc.	228	Tempe	AZ	100	✓	✓	✓	
USG Corp	460	Chicago	IL			✓		
Valero Energy Corp.	16	San Antonio	TX			✓	✓	
Verizon Communications Inc.	17	New York	NY	70		✓	✓	

COMPANY NAME	2008 RANK	CITY	STATE	2009 CEI	GENDER IDENTITY	SEXUAL ORIENTATION	PARTNER BENEFITS	TRANSGENDER INCLUSIVE BENEFITS
VF Corp.	335	Greensboro	NC			✓		
Viacom Inc.	191	New York	NY	100	✓	✓	✓	
Virgin Media	313	New York	NY					
Visteon Corp.	234	Van Buren Township	MI	100	✓	✓	✓	
W.R. Berkley	433	Greenwich	CT					
W.W. Grainger	377	Lake Forest	IL			✓		
Wachovia Corp.	38	Charlotte	NC	100	✓	✓	✓	
Walgreen Co.	40	Deerfield	IL	100	✓	✓	✓	
Wal-Mart Stores Inc.	1	Bentonville	AR	40		✓		
Walt Disney Co.	67	Burbank	CA	100	✓	✓	✓	✓
Washington Mutual Inc.	97	Seattle	WA	100	✓	✓	✓	
Waste Management Inc.	199	Houston	TX	85	✓	✓	✓	
WellPoint Inc.	33	Indianapolis	IN	95	✓	✓	✓	
Wells Fargo & Co.	41	San Francisco	CA	100	✓	✓	✓	✓
WESCO International Inc.	408	Pittsburgh	PA		✓	✓		
Western & Southern Financial Group	480	Cincinnati	OH					
Western Digital Corp.	439	Lake Forest	CA			✓	✓	
Western Refining Inc.	342	El Paso	TX					
Western Union	473	Englewood	CO					
Weyerhaeuser Co.	147	Federal Way	WA	75		✓	✓	
Whirlpool Corp.	127	Benton Harbor	MI	100	✓	✓	✓	
Whole Foods Market Inc.	369	Austin	TX	90	✓	✓	✓	
Williams Companies Inc.	208	Tulsa	OK	55		✓		
Winn-Dixie Stores Inc.	347	Jacksonville	FL			✓		
Wm. Wrigley Jr. Co.	448	Chicago	IL			✓	✓	
World Fuel Services	188	Miami	FL					
Wyeth	113	Madison	NJ	80		✓	✓	
Xcel Energy	260	Minneapolis	MN	60	✓	✓	✓	
Xerox Corp.	144	Norwalk	CT	100	✓	✓	✓	
XTO Energy, Inc.	436	Fort Worth	TX			✓		
Yahoo! Inc.	353	Sunnyvale	CA	100	✓	✓	✓	
YRC Worldwide Inc.	272	Overland Park	KS	30		✓		
Yum! Brands Inc.	253	Louisville	KY	65		✓	✓	

METHODOLOGY

At least once each year, HRC conducts a review of non-discrimination policies and benefits information on public documents including websites, shareholder reports and news articles for the following businesses:

- Businesses ranked by *Fortune* magazine (the Fortune 500 since 1997 and the Fortune 1000 since 2006),
- Law firms ranked by *American Lawyer* magazine (the AmLaw 100 since 2006 and the AmLaw 200 since 2007) and
- Colleges and universities ranked by *U.S. News and World Report* magazine (the top 50 since 1997 and the top 125 since 2005).

The most thorough information is generally provided by employers that have participated in the Corporate Equality Index survey. Additional information has been provided by researchers and government agencies across the U.S., as well as HRC members and other visitors to the employer database.



Search our Employer Database

<http://www.hrc.org/employersearch>

Update our Employer Database

http://www.hrc.org/issues/update_employer_database.htm

TABLES AND CHARTS

Raw totals reflected in tables and charts include all employers that the HRC Foundation has identified that provide a specific policy or benefit, and are not limited exclusively to the employers ranked on particular lists. Because it is impossible to know how these numbers relate to businesses overall in the United States, the HRC Foundation does not provide percentages for raw total information.

RANKINGS USED IN THIS REPORT

Fortune 1000 data are based on the 2008 rankings of the 1,000 largest U.S. publicly-traded businesses released April 2008 by *Fortune* magazine. AmLaw 200 data are based on the 2007 rankings of the top 200 revenue grossing law firms released June 2008 by *American Lawyer* magazine. *U.S. News 130* data are based on the 2008 rankings released August 2007 by *U.S. News & World Report* magazine — the list typically includes 125 national colleges and universities, but due to ties included 130 in 2008.

ACKNOWLEDGMENTS

ABOUT THE AUTHOR

Samir Luther, senior manager for the HRC Workplace Project, is a trusted expert on employment non-discrimination policies and benefits for lesbian, gay, bisexual and transgender workers in the United States. In his capacity with the Workplace Project, he works with employers to develop and implement model practices as well as set standards and benchmarks for the project's annual *Corporate Equality Index* report. In addition, he authors several of the project's reports including *The State of the Workplace for Lesbian, Gay, Bisexual and Transgender Americans* and *Transgender Inclusion in the Workplace, 2nd Edition*.

Luther has consulted with dozens of human resources, benefits, and workforce management professionals from major U.S. corporations, as well as state and federal congressional staff. He holds a bachelor's degree in business administration from Washington University in St. Louis, and he joined the Workplace Project of the HRC Foundation in 2004 as research coordinator.

SPECIAL THANKS

Special thanks to Daryl Herrschaft and Eric Bloem for their expert editorial review; to Christopher Edelson for his vigilant work on state, city and county laws and policies; to Deena Fidas for her research and oversight of policy reviews; to Brian K. Moulton for his input regarding federal employment law; to Ché Ruddell-Tabisola for his input regarding evidence of discrimination; to Sarah Streyle for her cover design; to Carolyn Simon for her copyediting input; and to current and former HRC Workplace Project interns Sheila Grant, John Marzabadi; Sarah Turshen and Meredith Laurie for their research contributions.

ABOUT THE HRC WORKPLACE PROJECT

The Human Rights Campaign Foundation's Workplace Project is a national source of information and guidance on lesbian, gay, bisexual and transgender issues in the workplace. The project produces timely and accurate research on issues confronting employers on LGBT diversity initiatives. It provides decision makers with cutting-edge research, expert counsel, online resources, best practices information and on-site training and education. Project staff act as consultants for diversity professionals seeking to position their companies as employers of choice and as trusted allies to hundreds of executives in corporate America. The project also makes available the expertise of the HRC Business Council for trusted peer-to-peer advice.

ABOUT THE HRC BUSINESS COUNCIL

The Human Rights Campaign Business Council was founded in 1997. Members provide expert advice and counsel to the HRC Workplace Project on lesbian, gay, bisexual and transgender workplace issues based on their business experience and knowledge.

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J.P. Morgan Chase & Co.

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Tenet Healthcare

Charles Berardesco
Constellation Energy Group Inc.

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Wes Combs
Witeck-Combs Communications

Troup Coronado
AT&T Inc.

Elaine DeCanio
Shell Oil Co.

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Novations Group Inc.

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ENDNOTES

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ISBN
978-1-934765-07-4
1-934765-07-4