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December 19, 2019

VIA E-MAIL (shareholderproposals@sec.gov)

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F. Street, N.E. Washington, D.C. 20549

Re: Kohl's Corporation – Omission of Shareholder Proposal Submitted by Providence Trust, Congregation of Divine Providence, Province of Saint Joseph of the Capuchin Order, Sisters of St. Dominic, School Sisters of St. Francis, Inc., and School Sisters of Notre Dame, Central Pacific Province

Ladies and Gentlemen:

The purpose of this letter is to inform you, pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934, as amended (the "Act"), that Kohl's Corporation ("Kohl's") intends to omit from its proxy statement and form of proxy for the 2020 annual meeting of its shareholders (the "2020 Proxy Materials") the shareholder proposal and supporting statement attached hereto as Exhibit A (the "Shareholder Proposal"), which was submitted by Providence Trust, Congregation of Divine Providence, Province of Saint Joseph of the Capuchin Order, Sisters of St. Dominic, School Sisters of St. Francis, Inc., and School Sisters of Notre Dame, Central Pacific Province (the "Proponents").

Pursuant to Staff Legal Bulletin No. 14D ("SLB 14D"), we are submitting this request for no-action relief under Rule 14a-8 by use of the Securities and Exchange Commission (the "Commission") email address, shareholderproposals@sec.gov (in lieu of providing six additional copies of this letter pursuant to Rule 14a-8(j)), and the undersigned has included her name and telephone number both in this letter and the cover email accompanying this letter.

Kohl's believes that the Shareholder Proposal may be excluded from Kohl's 2020 Proxy Materials pursuant to Rule 14a-8(i)(10) of the Act because it deals with matters that Kohl's has already substantially implemented. We hereby request that the staff of the Division of Corporation Finance (the "Staff") confirm that it will not recommend enforcement action to the Commission if, in reliance on Rule 14a-8(i)(10), Kohl's excludes the Shareholder Proposal from its 2020 Proxy Materials.

In accordance with Rule 14a-8(j), we are:

- submitting this letter not later than 80 days prior to the date on which we intend to file definitive 2020 Proxy Materials; and
- simultaneously providing a copy of this letter and its exhibits to the Proponents, thereby notifying them of our intention to exclude the Shareholder Proposal from our 2020 Proxy Materials.

Rule 14a-8(k) and SLB 14D provide that shareholder proponents are required to send companies a copy of any correspondence that the proponents elect to submit to the Commission or the Staff. Accordingly, we are taking this opportunity to inform the Proponents that if the Proponents elect to submit additional correspondence to the Commission or the Staff with respect to this Shareholder Proposal, a copy of that correspondence should concurrently be furnished to the undersigned on behalf of Kohl's pursuant to Rule 14a-8(k) and SLB 14D.

THE SHAREHOLDER PROPOSAL

The Shareholder Proposal states:

“RESOLVED, that shareholders request the Board of Directors of Kohl's to report, at reasonable cost and omitting proprietary information, on the Company's process for identifying and analyzing potential and actual human rights risks of operations and its supply chain by December 2020.

SUPPORTING STATEMENT: In developing the report, the Company could consider:

Human rights principles used to frame the assessment;

Frequency of assessment;

Methodology used to track and measure performance on forced labor risks; and

How the results of the assessment are incorporated into company policies and decision-making.”

A copy of the Shareholder Proposal, the Proponents' cover letters submitting the Shareholder Proposal, and other correspondence relating to the Shareholder Proposal are attached hereto as Exhibit A.

BASIS FOR EXCLUSION

KOHL'S MAY EXCLUDE THE SHAREHOLDER PROPOSAL FROM KOHL'S 2020 PROXY MATERIALS PURSUANT TO RULE 14a-8(i)(10) BECAUSE KOHL'S HAS SUBSTANTIALLY IMPLEMENTED THE SHAREHOLDER PROPOSAL.

Rule 14a-8(i)(10) allows the omission of a shareholder proposal if “the company has already substantially implemented the proposal.” The “substantially implemented” standard replaced the predecessor rule, which allowed the omission of a proposal that was “moot.” See

Securities Exchange Act Release No. 34-40018 (May 21, 1998) (“1998 Release”). The Commission has made explicitly clear that a shareholder proposal need not be “fully effected” by the company to meet the substantially implemented standard under Rule 14a-8(i)(10). See 1998 Release (confirming the Commission’s position in Securities Exchange Act Release No. 34-20091 (Aug. 16, 1983) (“1983 Release”). In the 1983 Release, the Commission noted that the “previous formalistic application [(i.e., a “fully- implemented” interpretation that required line-by-line compliance by companies)] of [Rule 14a-8(i)(10)] defeated its purpose.” The purpose of Rule 14a-8(i)(10) is to “avoid the possibility of shareholders having to consider matters which have already been favorably acted upon by management.” Securities Exchange Act Release No. 34-12598 (July 7, 1976) (addressing Rule 14a-(c)(10), the predecessor rule to Rule 14a-8(i)(10)).

The Commission recently concurred that it would not recommend an enforcement action if The Wendy’s Company omitted a similar shareholder proposal submitted by some of the same proponents. See The Wendy’s Company (April 10, 2019).

1. Kohl’s Policy for Identifying and Analyzing Potential and Actual Human Rights Risks of Operations and Its Supply Chain

Kohl’s requires its merchandise vendors to abide by terms of engagement, which reflect high standards to protect the human rights of workers who manufacture products procured for Kohl’s stores, and such terms of engagement are publicly available on Kohl’s website (the “Terms of Engagement”).¹ The policy embodied in the Terms of Engagement aligns with internationally recognized human rights principles developed by the United Nations, International Labour Organization core labour standards and other respected international organizations to promote and maintain fair business practices, and put ethics and safety at the forefront of Kohl’s business decisions. The Terms of Engagement delineate Kohl’s expectations and requirements for merchandise vendors, including, without limitation, the following:

- (1) *Wages and Benefits*: Vendors must pay workers wages and legally mandated benefits that comply with the higher of (a) any applicable law, or (b) the prevailing local manufacturing or industry practices. Workers are required to be compensated for overtime hours at such premium rates as are legally required, or in those countries where such laws do not exist, at least equal to their regular hourly wage rate.
- (2) *Working Hours*: Except in extraordinary circumstances, vendors are required to limit the number of hours that workers may work on a regularly scheduled basis to the legal limit on regular and overtime hours established by local laws and regulations in the jurisdiction in which they manufacture. The Terms of Engagement also encourage regular rest periods, and no less than one day off in every seven day period.
- (3) *Child Labor*: Use of child labor is strictly prohibited.
- (4) *Prison Labor/Forced Labor*: Vendors may not use or permit the use of bonded labor, indentured labor, prison labor or forced labor in the manufacturing or finishing of

¹ Terms of Engagement, <https://corporate.kohls.com/content/dam/kohlscorp/company/suppliers/Terms%20of%20Engagement%20August%202016.pdf>

products ordered by Kohl's. Kohl's does not knowingly purchase materials from a vendor utilizing bonded labor, indentured labor, prison labor or forced labor.

- (5) *Discrimination*: Kohl's does not utilize vendors who discriminate against workers on the basis of gender, age, disability, sexual orientation, racial characteristics, cultural or religious beliefs or similar factors.
- (6) *Free Association*: Workers must be free to join organizations of their own choice. Vendors are required to recognize and respect the rights of workers to freedom of association and collective bargaining.
- (7) *Disciplinary Practices*: All vendors must treat all workers with respect and dignity. Kohl's does not utilize vendors who use, or permit the use of corporal punishment, physical, sexual, psychological or verbal harassment or other forms of mental or physical coercion, abuse or intimidation.
- (8) *Women's Rights*: Vendors must ensure that workers who are women receive equal treatment in all aspects of employment.
- (9) *Health and Safety*: Kohl's only utilizes vendors who provide workers with a clean, safe and healthful work environment designated to prevent accidents and injuries arising out of or occurring while in the course of work or as a result of the operation of a vendor's facility.

Kohl's provides training for its vendors that produce private and/or exclusive merchandise regarding Kohl's expectations and requirements of the Terms of Engagement. In connection with any allegations of violations of the above described Terms of Engagement, vendors must ensure procedures are in place by which workers, alleging violations of the Terms of Engagement, may do so without fear of negative repercussions.

If a vendor is in violation of Kohl's Terms of Engagement, Kohl's will work with the vendor to remediate the violation if at all possible. If this effort is unsuccessful or not possible, Kohl's shall reevaluate its business relationship with the vendor and shall take appropriate corrective action.

Kohl's has several other policies and initiatives for identifying and analyzing potential and actual human rights risks, including, without limitation, the following:

- (1) *Code of Ethics*: Kohl's maintains its Code of Ethics to guide ethical decision-making. Kohl's Code of Ethics is publicly available on its website.²
- (2) *Kohl's Participation in Better Work Programs*: Kohl's participates in the International Labour Organization's Better Work Vietnam, Better Work Nicaragua, and Better Work Indonesia programs that cooperate with factories to improve human rights performance and strengthen labor standards in export garment industries. Better Work assesses factories and provides advisory services to improve

² Code of Ethics,
<https://corporate.kohls.com/content/dam/kohlscorp/investors/ethics/Kohl's%20Code%20of%20Ethics%20-%20June%202019.pdf>

compliance with International Labour Organization's core labor standards and national laws regarding compensation, contracts, occupational health and safety, and working hours.

- (3) *Alliance for Bangladesh Worker Safety*: Kohl's was a founding member of the Alliance for Bangladesh Worker Safety in 2013, which works to create safer, healthier conditions in Bangladesh garment factories, including creating common safety standards. On January 1, 2019, the alliance transitioned to an independent entity named Nirapon, of which Kohl's is an original member.
- (4) *Conflict Minerals*: Kohl's expects all vendors to ensure that merchandise sold to Kohl's is free of any conflict minerals. Kohl's Policy on Conflict Minerals and its Conflict Minerals Report is publicly available on its website.³
- (5) *Policy on Uzbekistan Cotton*: Kohl's has set forth a publicly available policy providing that until it is convinced that forced child labor is not being used to produce cotton in Uzbekistan, Kohl's specifically prohibits the use of Uzbekistan cotton in the manufacture of merchandise intended for sale in stores.⁴

2. Kohl's Actively Enforces Its Terms of Engagement and Discloses the Results of Its Enforcement

Kohl's recognizes that the Terms of Engagement are only one part of achieving compliance and that active enforcement of policies is required. Kohl's completes factory audits for its vendors that produce private and/or exclusive merchandise, which include meetings with management, confidential interviews with randomly selected workers in the local language, testing of payroll, and review of age verification documentation for selected workers. Kohl's relies on professional, independent, third-party firms to perform these audits. Completion of the full audit program requires a two-day visit, and follow-up audits are completed in one day.

During each facility visit, Kohl's independent monitoring firm documents all deficiencies. At the conclusion of a facility audit, the monitor summarizes and discusses each deficiency with factory management to facilitate immediate corrective action. The audit report is sent to Kohl's compliance team for review, and Kohl's works with vendors to implement corrective actions. Third party follow-up audits are performed, as needed, to monitor the deficiency remediation process. A Corrective Action Plan is established that is available online for the factory, vendor, agent (if applicable), and Kohl's to update as corrective actions are implemented. Kohl's tracks the collaborative efforts of the parties and works with vendors to ensure that corrective actions occur without delay.

Factory audit results have shown progress with significant declines in the number of

³ Policy on Conflict Minerals, <https://corporate.kohls.com/content/dam/kohlscorp/investors/corporate-governance/2017%20Conflict%20Minerals%20Report%20for%20Website%2005%2031%2018.pdf>; Conflict Minerals Report, <https://corporate.kohls.com/content/dam/kohlscorp/investors/corporate-governance/2018%20Conflict%20Minerals%20Report.pdf>

⁴ Policy on Uzbekistan Cotton, https://corporate.kohls.com/content/dam/kohlscorp/non-press-release-pdfs/2015/Statement_on_Uzbekistan_Cotton1.pdf

factories that have been deemed not authorized to produce for Kohl's. Kohl's program, including vendor education, facility monitoring, remediation efforts and training, has resulted in improved social compliance at facilities producing proprietary products. For example, the number of noncompliant facilities decreased from 177 facilities in the 2014 audit to 28 facilities in the 2018 audit.

Kohl's Corporate Social Responsibility Report, which is publicly available on Kohl's website, sets forth these efforts to monitor and assess compliance.⁵ In addition to describing the process, the Corporate Social Responsibility Report includes data on the number of compliant and noncompliant facilities with year-to-year comparisons. It provides further data on the number of inactive facilities, facilities still being monitored, facilities visited, monitoring visits, and factory visits not announced.

In addition to completing audits, Kohl's actively enforces compliance through verification efforts, as further described in the Corporate Social Responsibility Report. These verification efforts include requiring vendors to certify that each facility used to produce merchandise sold to Kohl's will operate in compliance with the policy and all applicable laws. Vendors must also maintain documentation necessary to demonstrate compliance. There is also a review and approval of all subcontractors that a vendor desires to use in the manufacturing process of Kohl's proprietary goods.

In addition to audits and verification, Kohl's employs dedicated compliance personnel and ensures proper oversight, as further described in its Corporate Social Responsibility Report. Kohl's human rights policy commitments are approved and communicated at the Board of Directors level, and the Audit Committee has oversight of these policies. The Chief Risk and Compliance Officer, who reports to the Chief Executive Officer, has oversight of global trade compliance and implementation of human rights commitments. Kohl's Global Trade Compliance team reports to the Chief Risk and Compliance Officer, which includes a Director of Global Trade Compliance and a Manager of Factory Compliance, who leads a dedicated team of highly experienced compliance associates responsible for the day-to-day administration of the social compliance program. This team is independent of the product development and merchandising departments. Therefore, day-to-day decisions regarding the social compliance status of facilities used to produce our proprietary brand merchandise are made by associates not involved in purchase negotiation to prevent potential conflicts of interest.

Kohl's Social Responsibility Committee guides the direction, assessment, and continued improvement of the social compliance program. The committee is comprised of executives including our Chief Executive Officer, Chief Merchandising Officer, and senior leadership from departments with responsibility for business operations including Merchants, Product Development, Legal, Risk and Compliance, and Global Trade Compliance. The Social Responsibility Committee gathers biannually to discuss governance and strategic initiatives with updates given quarterly.

3. The Shareholder Proposal Deals With Matters That Kohl's Has Substantially Implemented

⁵ Corporate Social Responsibility Report, https://corporate.kohls.com/content/dam/kohlscorp/corporate-responsibility/landing-page/FINAL_2018_KohlsCSR.pdf

Kohl's processes, policies, and disclosures meet the essential objectives of the Proponents' proposal. Kohl's has set forth a policy in its Terms of Engagement, amongst other policies discussed herein, articulating its respect for human rights. Further, Kohl's carries out due diligence to enable the company to identify, assess, prevent, mitigate, and remediate human rights impacts throughout its operations and value chain. The policies set forth the expectations and requirements for vendors. To ensure compliance and active enforcement with policies, Kohl's completes factory audits, verification efforts, and has structured its personnel to provide for internal accountability. The processes and data related to the audits and efforts are discussed in Kohl's Corporate Social Responsibility Report.

In addition to identifying and analyzing potential and actual human rights risks, Kohl's policies and disclosures specifically detail information related to each of the four items listed in the Proponents' supporting statement, which Proponents proposes be disclosed:

- (1) *Human Rights Principles Used to Frame the Assessment:* The Terms of Engagement, the Corporate Social Responsibility Report, as well as the additional policies referenced herein, set forth the human rights principles used to frame Kohl's assessment of its partnerships with merchandise vendors.
- (2) *Frequency of the assessment:* Factories producing private and/or exclusive goods for Kohl's are inspected for compliance on an annual basis. They undergo follow-up monitoring visits and training when issues are noted. Kohl's reserves the right to review all vendor facilities and conduct unannounced on-site inspections of manufacturing facilities. Once deemed compliant, factories are monitored periodically based on their risk level. Kohl's publishes its Corporate Social Responsibility Report yearly.
- (3) *Methodology Used to Track and Measure Performance:* The Corporate Social Responsibility Report outlines the methodology used to track and measure performance, including confidential worker interviews.
- (4) *How the Results of the Assessment are Incorporated into Company Policies and Decision-Making:* The Corporate Social Responsibility Report sets forth how the results of the assessment are incorporated into company policies and decision-making. If a vendor is in violation of Kohl's Terms of Engagement, Kohl's will work with the vendor to remediate the violation if at all possible. If this effort is unsuccessful or not possible, Kohl's reevaluates its business relationship with the vendor and takes appropriate corrective action. The Corporate Social Responsibility Report sets forth several examples of corrective action, including working with the vendor to ensure that adequate steps are taken to address deficiencies, canceling affected orders or even terminating the business relationship. Whenever possible, Kohl's works toward improvement and attempts to bring noncompliant facilities into compliance rather than terminating the business relationship. As noted, Kohl's Social Responsibility Committee gathers biannually to discuss governance and strategic initiatives.

When a company has already acted favorably on an issue addressed in a shareholder proposal, Rule 14a-8(i)(10) provides that the company is not required to ask its shareholders to

vote on that same issue. Accordingly, the Shareholder Proposal may be excluded from the Kohl's 2020 Proxy Materials under Rule 14a-8(i)(10) as substantially implemented.

CONCLUSION

Based upon the foregoing analysis, Kohl's respectfully requests that the Staff agree that Kohl's may omit the Shareholder Proposal from Kohl's 2020 Proxy Materials.

If you have any questions or would like any additional information, please feel free to call me. Thank you for your prompt attention to this request.

Sincerely,



Lizzy McCright
SVP, Deputy General Counsel

Encls.

cc (via e-mail):

Providence Trust (c/o Christopher Cox by e-mail: cox.christopher1970@gmail.com)

Congregation of Divine Providence (c/o Christopher Cox by e-mail: cox.christopher1970@gmail.com)

Province of Saint Joseph of the Capuchin Order (c/o Timothy Dewane by e-mail: tdewane@ssndcp.org)

Sisters of St. Dominic (c/o Sharon Geertsen by e-mail: sgeertsen@racinedominicans.org)

School Sisters of St. Francis, Inc. (c/o Timothy Dewane by e-mail: tdewane@ssndcp.org)

School Sisters of Notre Dame, Central Pacific Province (c/o Timothy Dewane by e-mail: tdewane@ssndcp.org)

Exhibit A

CONGREGATION OF DIVINE PROVIDENCE
SAN ANTONIO, TEXAS

November 22, 2019

Jason J. Kelroy
Executive Vice President, General Counsel & Corporate Secretary
Kohl's Corporation
N56 W17000 Ridgewood Drive
Menomonee Falls, WI 53051

Email: jason.kelroy@kohls.com

Dear Mr. Kelroy:

I am writing you on behalf Congregation of Divine Providence to co-file the stockholder resolution on Recruitment and Forced Labor Proposal. In brief, the proposal states: **RESOLVED**, that shareholders request the Board of Directors of Kohl's to report, at reasonable cost and omitting proprietary information, on the Company's process for identifying and analyzing potential and actual human rights risks of operations and its supply chain by December 2020.

I am hereby authorized to notify you of our intention to co-file this shareholder proposal with Seventh Generation Interfaith Coalition for Responsible Investment. I submit it for inclusion in the 2020 proxy statement for consideration and action by the shareholders at the 2020 annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. We are the beneficial owner, as defined in Rule 13d-3 of the Securities Exchange Act of 1934, of \$2,000 worth of the shares.

We have been a continuous shareholder for one year of \$2,000 in market value of Kohl's Corporation stock and will continue to hold at least \$2,000 of Kohl's Corporation stock through the next annual meeting. Verification of our ownership position will be sent by our custodian. A representative of the filers will attend the stockholders' meeting to move the resolution as required by SEC rules.

We truly hope that the company will be willing to dialogue with the filers about this proposal. We consider Seventh Generation Interfaith Coalition for Responsible Investment the lead filer of this resolution. As such, Seventh Generation Interfaith Coalition for Responsible Investment, serving as the primary filer, is authorized to act on our behalf in all aspects of the resolution, including negotiation and deputize them to withdraw the resolution on our behalf if an agreement is reached. Please note that the contact person for this resolution/proposal will be Christopher Cox, of Seventh Generation Interfaith Coalition for Responsible Investment who may be reached by phone 708-315-0571 or by email: cox.christopher1970@gmail.com.

As a co-filer, however, we respectfully request direct communication from the company and to be listed in the proxy.

Sincerely,



Sister Patricia Regan
General Treasurer

2020 Kohl's Corporation Recruitment and Forced Labor Proposal

WHEREAS, recent global estimates found that conditions of forced labor trap 24.9 million people in extended private sector supply chains, generating over \$150 billion in profits for illegal labor recruiters and employers through underpayment of wages. Of these workers, over 70% are in debt bondage. Migrant workers globally are prime targets for exploitation, including discrimination, retaliation, debt bondage, illegal deductions from wages and confiscated or restricted access to personal documents, limiting workers' freedom of movement leading to forced labor and human trafficking.

Corporations have a responsibility to respect human rights within company-owned operations and through business relationships. This expectation is delineated in the United Nations Guiding Principles on Business and Human Rights and the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector. Societal expectations have increased requiring companies to conduct human rights due diligence, informed by the core international human rights instruments, to assess, identify, prevent, and mitigate adverse human rights impacts. Regulatory requirements in the State of California, the United Kingdom, Australia and France require companies to report on their actions to eradicate human trafficking and slavery. Any company directly or indirectly employing migrant workers must have a policy that assesses if workers are being recruited into debt bondage, forced labor and, ultimately, slavery.

Pursuant to US federal law, on October 2019, the Customs and Border Protection issued Withhold Release Orders detaining imports of products into the United States from five countries, including apparel produced in a factory in Xinjiang, China due to forced labor.[1]

The 2019 Corporate Human Rights Benchmark gives Kohl's, Inc. (Kohl's) an overall score of 10.5 out of 100. This compares poorly with scores from peer companies Marks & Spencer (73), Gap (59), and Hennes & Mauritz (51). Kohl's Terms of Engagement do prohibit the use of forced labor, slavery and human trafficking in the company's supply chain and the company has posted a report on its website in accordance with the California Transparency Supply Chains Act (SB 657). However, Kohl's has no formal human rights policy articulating its respect for human rights by adopting internal policies and carrying out human rights due diligence to enable the company to identify, assess, prevent, mitigate, and remediate human rights impacts throughout its operations and value chain.

Given the company's lack of risk mitigation and disclosure, investors have insufficient information to gauge how well the company is addressing forced labor risks to the company and to workers.

RESOLVED, that shareholders request the Board of Directors of Kohl's to report, at reasonable cost and omitting proprietary information, on the Company's process for identifying and analyzing potential and actual human rights risks of operations and its supply chain by December 2020.

SUPPORTING STATEMENT: In developing the report, the Company could consider:

Human rights principles used to frame the assessment;

Frequency of assessment;

Methodology used to track and measure performance on forced labor risks; and

How the results of the assessment are incorporated into company policies and decision-making.

[1] <https://www.cbp.gov/trade/programs-administration/forced-labor/withhold-release-orders-and-findings>

PROVIDENCE TRUST

SAN ANTONIO, TEXAS

November 22, 2019

Jason J. Kelroy
Executive Vice President, General Counsel & Corporate Secretary
Kohl's Corporation
N56 W17000 Ridgewood Drive
Menomonee Falls, WI 53051

Email: jason.kelroy@kohls.com

Dear Mr. Kelroy:

I am writing you on behalf of Providence Trust to co-file the stockholder resolution on Recruitment and Forced Labor Proposal. In brief, the proposal states: **RESOLVED**, that shareholders request the Board of Directors of Kohl's to report, at reasonable cost and omitting proprietary information, on the Company's process for identifying and analyzing potential and actual human rights risks of operations and its supply chain by December 2020.

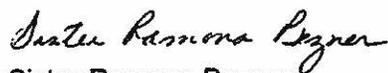
I am hereby authorized to notify you of our intention to co-file this shareholder proposal with Seventh Generation Interfaith Coalition for Responsible Investment. I submit it for inclusion in the 2020 proxy statement for consideration and action by the shareholders at the 2020 annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. We are the beneficial owner, as defined in Rule 13d-3 of the Securities Exchange Act of 1934, of \$2,000 worth of the shares.

We have been a continuous shareholder for one year of \$2,000 in market value of Kohl's Corporation stock and will continue to hold at least \$2,000 of Kohl's Corporation stock through the next annual meeting. Verification of our ownership position will be sent by our custodian. A representative of the filers will attend the stockholders' meeting to move the resolution as required by SEC rules.

We truly hope that the company will be willing to dialogue with the filers about this proposal. We consider Seventh Generation Interfaith Coalition for Responsible Investment the lead filer of this resolution. As such, Seventh Generation Interfaith Coalition for Responsible Investment, serving as the primary filer, is authorized to act on our behalf in all aspects of the resolution, including negotiation and deputize them to withdraw the resolution on our behalf if an agreement is reached. Please note that the contact person for this resolution/proposal will be Christopher Cox, of Seventh Generation Interfaith Coalition for Responsible Investment who may be reached by phone 708-315-0571 or by email: cox.christopher1970@gmail.com.

As a co-filer, however, we respectfully request direct communication from the company and to be listed in the proxy.

Sincerely,



Sister Ramona Bezner

Trustee

2020 Kohl's Corporation Recruitment and Forced Labor Proposal

WHEREAS, recent global estimates found that conditions of forced labor trap 24.9 million people in extended private sector supply chains, generating over \$150 billion in profits for illegal labor recruiters and employers through underpayment of wages. Of these workers, over 70% are in debt bondage. Migrant workers globally are prime targets for exploitation, including discrimination, retaliation, debt bondage, illegal deductions from wages and confiscated or restricted access to personal documents, limiting workers' freedom of movement leading to forced labor and human trafficking.

Corporations have a responsibility to respect human rights within company-owned operations and through business relationships. This expectation is delineated in the United Nations Guiding Principles on Business and Human Rights and the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector. Societal expectations have increased requiring companies to conduct human rights due diligence, informed by the core international human rights instruments, to assess, identify, prevent, and mitigate adverse human rights impacts. Regulatory requirements in the State of California, the United Kingdom, Australia and France require companies to report on their actions to eradicate human trafficking and slavery. Any company directly or indirectly employing migrant workers must have a policy that assesses if workers are being recruited into debt bondage, forced labor and, ultimately, slavery.

Pursuant to US federal law, on October 2019, the Customs and Border Protection issued Withhold Release Orders detaining imports of products into the United States from five countries, including apparel produced in a factory in Xinjiang, China due to forced labor.[1]

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Given the company's lack of risk mitigation and disclosure, investors have insufficient information to gauge how well the company is addressing forced labor risks to the company and to workers.

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How the results of the assessment are incorporated into company policies and decision-making.

[1] <https://www.cbp.gov/trade/programs-administration/forced-labor/withhold-release-orders-and-findings>



School Sisters of Notre Dame, Central Pacific Province
Office of Shalom – Justice, Peace, and Integrity of Creation
13105 Watertown Plank Road
Elm Grove, WI. 53122-2291
Phone: (262) 787-1023 Fax: 262-784-9788 tdewane@ssndcp.org

November 20, 2019

Mr. Jason Kelroy
Corporate Secretary
Attention: Legal
Kohl's Corporation
N56 W17000 Ridgewood Drive
Menomonee Falls, WI 53051

RECEIVED
NOV 22 2019

BY:

Re: Shareholder Proposal Concerning Recruitment and Forced Labor

Dear Mr. Kelroy:

The School Sisters of Notre Dame, Central Pacific Province are a long-term shareholder of Kohl's Corporation ('Company'). Members of the Interfaith Center for Corporate Responsibility, who are also shareholders, have been in dialogue with Company management for almost twenty years on various topics concerning human rights risks in the Company's operations and its supply chain.

While Kohl's commits to general principles in its Vendor & Supplier Code of Conduct, adoption of principles is only the first step in effectively managing human rights risks. Kohl's does not comprehensively report on implementation or monitoring efforts, does not describe a risk assessment process or grievance mechanism at the factory level, and provides only general information about audits of its suppliers. Given the Company's lack of risk mitigation and disclosure, investors have insufficient information to gauge how well the company is addressing this serious risk to the Company and to workers. It is for these reasons, in accordance with 14a-8 of the general rules and regulations of the Security & Exchange Act of 1934, that I respectfully submit the attached proposal for inclusion in the proxy statement for consideration and action by the shareholders the next annual meeting of the Company.

The School Sisters of Notre Dame are the owners of 100 shares of Kohl's Corporation stock and have continuously held shares in Kohl's (with a market value in excess of \$2,000) continuously for more than one year. Verification of ownership of the shares is attached. We intend to hold the stock at least through the date of the annual meeting, which I plan to attend in person or by proxy. I am authorized, as Corporate Responsibility Agent of the School Sisters of Notre Dame, Central Pacific Province, to file the attached proposal.

We continue to be open to dialogue with the Company's representatives in the hope we might come to a mutual agreement concerning this issue that would convince us to withdraw the attached resolution.

Sincerely,

Timothy A. Dewane
Shalom/JPIC Office Director
School Sisters of Notre Dame – Central Pacific Province

TRANSFORMING THE WORLD THROUGH EDUCATION

Kohl's Corporation, Inc.
2020 Recruitment and Forced Labor Proposal

WHEREAS, recent global estimates found that conditions of forced labor trap 24.9 million people in extended private sector supply chains, generating over \$150 billion in profits for illegal labor recruiters and employers through underpayment of wages. Of these workers, over 70% are in debt bondage. Migrant workers globally are prime targets for exploitation, including discrimination, retaliation, debt bondage, illegal deductions from wages and confiscated or restricted access to personal documents, limiting workers' freedom of movement leading to forced labor and human trafficking.

Corporations have a responsibility to respect human rights within company-owned operations and through business relationships. This expectation is delineated in the United Nations Guiding Principles on Business and Human Rights and the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector. Societal expectations have increased requiring companies to conduct human rights due diligence, informed by the core international human rights instruments, to assess, identify, prevent, and mitigate adverse human rights impacts. Regulatory requirements in the State of California, the United Kingdom, Australia and France require companies to report on their actions to eradicate human trafficking and slavery. Any company directly or indirectly employing migrant workers must have a policy that assesses if workers are being recruited into debt bondage, forced labor and, ultimately, slavery.

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The 2019 Corporate Human Rights Benchmark gives Kohl's, Inc. (Kohl's) an overall score of 10.5 out of 100. This compares poorly with scores from peer companies Marks & Spencer (73), Gap (59), and Hennes & Mauritz (51). Kohl's Terms of Engagement do prohibit the use of forced labor, slavery and human trafficking in the company's supply chain and the company has posted a report on its website in accordance with the California Transparency Supply Chains Act (SB 657). However, Kohl's has no formal human rights policy articulating its respect for human rights by adopting internal policies and carrying out human rights due diligence to enable the company to identify, assess, prevent, mitigate, and remediate human rights impacts throughout its operations and value chain.

Given the company's lack of risk mitigation and disclosure, investors have insufficient information to gauge how well the company is addressing forced labor risks to the company and to workers.

RESOLVED, that shareholders request the Board of Directors of Kohl's to report, at reasonable cost and omitting proprietary information, on the Company's process for identifying and analyzing potential and actual human rights risks of operations and its supply chain by December 2020.

¹ <https://www.cbp.gov/trade/programs-administration/forced-labor/withhold-release-orders-and-findings>

SUPPORTING STATEMENT: In developing the report, the Company could consider:

Human rights principles used to frame the assessment;

Frequency of assessment;

Methodology used to track and measure performance on forced labor risks; and

How the results of the assessment are incorporated into company policies and decision-making.



Commerce Trust Company

Wealth | Investments | Planning

Dan Rice
314-746-3304

November 20, 2019

School Sisters of Notre Dame
Central Pacific Province
13105 Watertown Plank Road
Elm Grove, WI 53122

Re: School Sister of Notre Dame Central Pacific Province Restricted
Account ***

Dear Mr. Dewane:

<u>Security</u>	<u>Shares</u>	<u>Acquisition Date</u>
Kohls Corp.	100	Held continuously for at least one year

To the best of my knowledge, the Sisters intend to hold this security in this account at least through the date of the next annual meeting. Commerce Trust Company is a member of the Depository Trust and Clearing Company.

If you should have any questions, please call me.

Sincerely,

Dan Rice
Institutional Trust Administrator

DER/bg

November 20, 2019

NOV 22 2019

Mr. Jason Kelroy, Corporate Secretary
Attention: Legal
Kohl's Corporation
N56 W17000 Ridgewood Drive
Menomonee Falls, WI 53051

BY:

Dear Mr. Kelroy:

We are co-filing the enclosed resolution with the School Sisters of Notre Dame, Central Pacific Province. Please address all correspondence to its representative, Mr. Tim Dewane. The School Sisters of St. Francis, a Catholic religious congregation of women, dedicated to "our mission to witness to the Good News of Jesus and the presence of the reign of God as we enter into the lives and needs of people, especially the poor." In the interest of not singling out Kohl's Corporation, we will be going to its retail peers as well, along with other members of the Interfaith Center on Corporate Responsibility.

The School Sisters of St. Francis, Inc. has owned at least \$2,000 worth of common stock of Kohl's Corporation since 1998 and will be holding this through the annual meeting. We also enclosed the confirmation from our broker as verification of ownership.

I am authorized, as Director of Financial Services of the School Sisters of St. Francis to co-file the enclosed resolution for inclusion in the proxy statement for the next annual meeting of Kohl's Corporation's shareholders. I do this in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934 and for the consideration and action by the shareholders at the next annual meeting.

Hopefully we can have a constructive conversation on this issue and share ideas on how to lessen human rights risk to the Company and to workers. We look forward to this and hope it will lead us to withdrawing the resolution. Mr. Tim Dewane can be contacted at 262-787-1023 or tdewane@ssndcp.org.

Sincerely,



Daniel G. Tretow
Director of Financial Services, School Sisters of St. Francis, Inc.
Cc: Sr. Mary Diez, President, School Sisters of St. Francis, Inc.
Enc.

Kohl's Corporation, Inc.
2020 Recruitment and Forced Labor Proposal

WHEREAS, recent global estimates found that conditions of forced labor trap 24.9 million people in extended private sector supply chains, generating over \$150 billion in profits for illegal labor recruiters and employers through underpayment of wages. Of these workers, over 70% are in debt bondage. Migrant workers globally are prime targets for exploitation, including discrimination, retaliation, debt bondage, illegal deductions from wages and confiscated or restricted access to personal documents, limiting workers' freedom of movement leading to forced labor and human trafficking.

Corporations have a responsibility to respect human rights within company-owned operations and through business relationships. This expectation is delineated in the United Nations Guiding Principles on Business and Human Rights and the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector. Societal expectations have increased requiring companies to conduct human rights due diligence, informed by the core international human rights instruments, to assess, identify, prevent, and mitigate adverse human rights impacts. Regulatory requirements in the State of California, the United Kingdom, Australia and France require companies to report on their actions to eradicate human trafficking and slavery. Any company directly or indirectly employing migrant workers must have a policy that assesses if workers are being recruited into debt bondage, forced labor and, ultimately, slavery.

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SUPPORTING STATEMENT: In developing the report, the Company could consider:

Human rights principles used to frame the assessment;

Frequency of assessment;

Methodology used to track and measure performance on forced labor risks; and

How the results of the assessment are incorporated into company policies and decision-making.

November 20, 2018

Jason Kelroy
Corporate Secretary
Kohls Corporation
N56W17000 Ridgewood Dr.
Menomonee Falls, WI 53051

Dear Mr. Kelroy:

This letter is to verify that School Sisters of St. Francis, Inc., 1501 S. Layton Blvd., Milwaukee, WI 53215 holds at least \$2,000.00 worth of Kohl's Corp, Inc. common stock. School Sisters of St. Francis, Inc. has continuously owned the required value of securities for more than one year and will continue to hold them through the time of the company's next annual meeting.

The securities are held by Robert W. Baird & Co., Inc. who serves as custodian for School Sisters of St. Francis, Inc.

The shares are registered in our nominee name at Depository Trust Company.

Sincerely,



Carol Slater
Client Specialist
Baird
(414) 765-3609

Sisters of St. Dominic

5635 Erie Street
Racine, WI 53402-1900
www.racinedominicans.org
(262) 639-4100
(262) 639-9702 (fax)

RECEIVED
NOV 22 2019
BY: _____

November 21, 2019

Mr. Jason Kelroy
Corporate Secretary
Attention: Legal
Kohl's Corporation
N56 W17000 Ridgewood Drive
Menomonee Falls, WI 53051

Dear Mr. Kelroy:

The Sisters of St. Dominic have co-filed the enclosed resolution in support of the School Sisters of Notre Dame, Seventh Generation Interfaith Coalition for Responsible Investments ("SGI"), and Interfaith Center for Corporate Responsibility ("ICCR").

The Sisters of St. Dominic is a long-term shareholder of Kohl's Corporation ("Company"). We are also a member of SGI and ICCR. A group of faith based investors from SGI and ICCR have been in dialogue with management for several years on various topics concerning sustainability. One of those concerns are the human rights risks created by the Company's operations and its supply chain.

While the Company commits to general principles in its Vendor & Supplier Code of Conduct, adoption of principles is only the first step in effectively managing human rights risks. The Company does not comprehensively report on implementation or monitoring efforts, does not describe a risk assessment process or grievance mechanism at the factory level, and provides only general information about audits of its suppliers. Given the Company's lack of risk mitigation and disclosure, investors have insufficient information to gauge how well the company is addressing this serious risk to the Company and to workers. It is for these reasons, in accordance with 14a-8 of the general rules and regulations of the Security & Exchange Act of 1934, that we respectfully co-file the attached proposal for inclusion.

The Sisters of St. Dominic has owned at least \$2,000 worth of the Company's common stock continuously for over one year. I am authorized, as the CFO of Sisters of St. Dominic, to co-file the attached proposal. You will be receiving verification, under separate cover, of our ownership of this stock from our custodian, Wells Fargo Advisors, dated November 21, 2019.

We continue to support open dialogue with the Company's representatives in the hope that we might come to a mutual agreement that would enable us to withdraw the attached resolution.

Sincerely,



Sharon A. Geertsen
CFO

Enclosure.

Kohl's Corporation, Inc.
2020 Recruitment and Forced Labor Proposal

WHEREAS, recent global estimates found that conditions of forced labor trap 24.9 million people in extended private sector supply chains, generating over \$150 billion in profits for illegal labor recruiters and employers through underpayment of wages. Of these workers, over 70% are in debt bondage. Migrant workers globally are prime targets for exploitation, including discrimination, retaliation, debt bondage, illegal deductions from wages and confiscated or restricted access to personal documents, limiting workers' freedom of movement leading to forced labor and human trafficking.

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Human rights principles used to frame the assessment;

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Methodology used to track and measure performance on forced labor risks; and

How the results of the assessment are incorporated into company policies and decision-making.

RECEIVED
NOV 22 2019



BY: _____

*The Province of St. Joseph of the Capuchin Order
Office of Corporate Responsibility*

21 November 2019

Mr. Jason Kelroy, Corporate Secretary
Attention: Legal
Kohl's Corporation
N56 W17000 Ridgewood Drive
Menomonee Falls, WI 53051

Dear Mr. Kelroy:

The Province of Saint Joseph of the Capuchin Order is a long-term shareholder of Kohl's Corporation ('Company'). Members of the Interfaith Center for Corporate Responsibility, who are also shareholders, have been in dialogue with Company management for almost twenty years on various topics concerning human rights risks in the Company's operations and its supply chain.

While Kohl's commits to general principles in its Vendor & Supplier Code of Conduct, adoption of principles is only the first step in effectively managing human rights risks. Kohl's does not comprehensively report on implementation or monitoring efforts, does not describe a risk assessment process or grievance mechanism at the factory level, and provides only general information about audits of its suppliers. Given the Company's lack of risk mitigation and disclosure, investors have insufficient information to gauge how well the company is addressing this serious risk to the Company and to workers. It is for these reasons, in accordance with 14a-8 of the general rules and regulations of the Security & Exchange Act of 1934, that I respectfully submit the attached proposal for inclusion in the proxy statement for consideration and action by the shareholders the next annual meeting of the Company.

The Province of Saint Joseph has owned at least \$2,000 worth of Kohl's Corporation common stock for over one year and will be holding this through next year's annual meeting, which I plan to attend in person or by proxy. The School Sisters of Notre Dame, Central Pacific Province, will act as primary filer of this resolution, and the primary contact will be Tim Dewane (tdewane@ssndcp.org, (262) 787-1023). We hereby deputize the School Sisters of Notre Dame, Central Pacific Province, to act on our behalf. I am authorized, as Corporate Responsibility agent for the province, to file the attached proposal. You will be receiving verification of our ownership of this stock from our custodian under separate cover, dated November 21, 2019.

We continue to be open to dialogue with the Company's representatives in the hope we might come to a mutual agreement concerning this issue that would convince us to withdraw the attached resolution.

Sincerely,

you brother Robert Wotypka, OFM Cap.

Robert Wotypka, OFM Cap.

Corporate Responsibility agent – The Province of Saint Joseph of the Capuchin Order

cc: Christopher Cox, Associate Director – Seventh Generation Interfaith Coalition for Responsible Investing
Paul Wartman – RBC Wealth Management, Brookfield WI

*The Province of Saint Joseph * 930 West State Street * Milwaukee WI 53233 * 414 509 8460 * Fax 414 933 0395*

Kohl's Corporation, Inc.
2020 Recruitment and Forced Labor Proposal

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