February 24, 2020

Via email: shareholderproposals@sec.gov

Office of Chief Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

RE:  Stockholder Proposal of the National Center for Public Policy Research,
     Securities Exchange Act of 1934 – Rule 14a-8

Dear Sir or Madam,

This correspondence is in response to the letter of Jeffrey D. Karpf on behalf of Alphabet Inc. (the “Company”) dated February 4, 2020, requesting that your office (the “Commission” or “Staff”) take no action if the Company omits our Shareholder Proposal (the “Proposal”) from its 2020 proxy materials for its 2020 annual shareholder meeting.

RESPONSE TO ALPHABET’S CLAIMS

Our Proposal asks the Board of Directors to issue a public report detailing the potential risks associated with omitting “viewpoint” and “ideology” from its written equal employment opportunity (“EEO”) policy. We indicated that the report should be available within a reasonable timeframe, be prepared at reasonable expense, and omit any proprietary information.

Alphabet objected. It sought from the SEC Staff a no-action declaration, on the basis of Rule 14a-8(i)(7), claiming that our Proposal falls within the Company’s ordinary business operations. Specifically, the Company relies on a recent decision by the SEC Staff in Apple, Inc. (issued Dec. 20, 2019), which, it claims, effectively controls in this case. Moreover, it argues that our Proposal seeks to affect the day-to-day management of the Company and seeks to micromanage the company without presenting a sufficiently significant policy issue to justify our Proposal’s avoiding a no-action determination. We of course demur.
As an initial matter, we agree with Alphabet that this matter presents issues essentially the same as those raised in Apple, Inc., though we think that the evidence of actual viewpoint discrimination at Google is much stronger even than the very significant evidence of discrimination and the perception of discrimination at Apple. We believe that Apple, Inc. was wrongly decided, as we explained at length in our request for reconsideration in that matter. See Apple, Inc. (reconsid. denied, issued Jan. 17, 2020), and have further addressed in this report. The Staff denied our request for reconsideration in that case not on substantive grounds, but on the grounds that Apple had asserted that it had begun printing its proxy materials two days before we filed our request, and began mailing those materials the day after we submitted our request. We now put all parties on notice that should this matter proceed as Apple, Inc. did, and should the Staff grant the Company’s no-action request on grounds similar to and as little explained as those in Apple, Inc., we intend to file a request for consideration by the SEC Commission. It would therefore be unwarranted for the Company to rely on such a Staff decision in this case as a basis on which to design, print or mail proxy materials or otherwise expend resources in the expectation that the SEC has conclusively agreed to its no-action request. Rather, the Company must await full resolution of that reconsideration request, should it prove necessary, and cannot be permitted to foreclose the reconsideration process by ignoring this warning and proceeding before the reconsideration process is properly concluded.

I. Background

The ordinary-business exception appears in the Rule at 14a-8(i)(7). It, in its entirety, permits exclusion of a proposal “[i]f the proposal deals with a matter relating to the company’s ordinary business operations.”

The initial Rule does not flesh out this provision at all. It has, though, been amended. One of those amendments, made in 1998, was restated and explained in a Staff Bulletin in 2002. There the Staff explained that

[t]he fact that a proposal relates to ordinary business matters does not conclusively establish that a company may exclude the proposal from its proxy materials. …[P]roposals that relate to ordinary business matters but that focus on ‘sufficiently significant social policy issues … would not be considered to be

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2 17 C.F.R. § 240.14a-8(i)(7).
excludable because the proposals would transcend the day-to-day business matters.’

As the amendment itself explained, in detail particularly relevant to our considerations here, The policy underlying the ordinary business exclusion rests on two central considerations. The first relates to the subject matter of the proposal. Certain tasks are so fundamental to management's ability to run a company on a day-to-day basis that they could not, as a practical matter, be subject to direct shareholder oversight. Examples include the management of the workforce, such as the hiring, promotion, and termination of employees, decisions on production quality and quantity, and the retention of suppliers. However, proposals relating to such matters but focusing on sufficiently significant social policy issues (e.g., significant discrimination matters) generally would not be considered to be excludable, because the proposals would transcend the day-to-day business matters and raise policy issues so significant that it would be appropriate for a shareholder vote.

There matters stood until 2017. In a bulletin issued that November, the Staff recognized that corporate boards would likely have some insight into whether issues raised in shareholder proposals were of sufficiently substantial importance to transcend the category of ordinary business operations. It therefore invited corporations, in arguing for an ordinary-business exception, to include in support of their claims details of their boards’ analyses of the shareholder proposals and the underlying policy significance of that proposals.

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5 See Staff Legal Bulletin No. 14I (Nov. 17, 2017), available at https://www.sec.gov/interps/legal/cfslb14i.htm (Feb. 20, 2020) (“A board acting in this capacity and with the knowledge of the company’s business and the implications for a particular proposal on that company’s business is well situated to analyze, determine and explain whether a particular issue is sufficiently significant because the matter transcends ordinary business and would be appropriate for a shareholder vote.”).

6 See id. (“Accordingly, going forward, we would expect a company’s no-action request to include a discussion that reflects the board’s analysis of the particular policy issue raised and its significance. That explanation would be most helpful if it detailed the specific processes employed by the board to ensure that its conclusions are well-informed and well-reasoned.”).
The Staff expanded this guidance further in October of 2018. It suggested that in demonstrating its board’s analysis of the substantiality of an issue, a company should be expansive in its communications with the Staff. In particular, the Staff would welcome details about:

- The extent to which the proposal relates to the company’s core business activities.
- Quantitative data, including financial statement impact, related to the matter that illustrate whether or not a matter is significant to the company.
- Whether the company has already addressed the issue in some manner, including the differences – or the delta – between the proposal’s specific request and the actions the company has already taken, and an analysis of whether the delta presents a significant policy issue for the company.
- The extent of shareholder engagement on the issue and the level of shareholder interest expressed through that engagement.
- Whether anyone other than the proponent has requested the type of action or information sought by the proposal.
- Whether the company’s shareholders have previously voted on the matter and the board’s views as to the related voting results.

The Staff expressly noted that in seeking this information as part of its review, it was turning its analysis into a very fine-grained, multi-factor test that would likely result in very different results at different companies despite the proposals being very similar in form or content. “[A] proposal that the Staff agrees is excludable for one company may not be excludable for another; conversely, a proposal that is not excludable by one company would not be dispositive as to whether it is excludable by another.”

Additional Staff guidance appeared this past fall. In that bulletin, the Staff relevantly underscored the value of “delta analysis,” which is to say the difference between what the shareholder has proposed and what the company currently does; and of “prior voting results,” or a discussion of the results of previous related shareholder votes. With regard to the latter, the Staff explained that “the board’s analysis may be more helpful if it includes, for example, a robust discussion that explains how the company’s subsequent

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8 Id. at B.2. (internal citation deleted).

9 Id.

actions, intervening events or other objective indicia of shareholder engagement on the issue bear on the significance of the underlying issue to the company.”

II. Our Proposal is Indistinguishable from CorVel, Inc. – in which the SEC Staff determined that the Proposal Could Not be Excluded – Except with Regard to the Type of Discrimination to be Studied, Which is not an Appropriate Ground for SEC Staff Differentiation.

Our Proposal is substantially similar to the proposal that the Staff allowed in CorVel Corp. (avail. June 5, 2019). The “resolved” section of the proposal at issue in that no-action determination contest stated:

RESOLVED Shareholders request that CorVel Corporation (“CorVel”) issue a public report detailing the potential risks associated with omitting “sexual orientation” and “gender identity” from its written equal employment opportunity (EEO) policy. The report should be available within a reasonable timeframe, prepared at a reasonable expense and omitting proprietary information.

Likewise, our Proposal to the Company states:

RESOLVED Shareholders request that Apple Inc. (“Apple”) issue a public report detailing the potential risks associated with omitting “viewpoint” and “ideology” from its written equal employment opportunity (EEO) policy. The report should be available within a reasonable timeframe, prepared at a reasonable expense and omit proprietary information.

Just as the Company does now, CorVel argued that it should be able to omit the proposal on grounds that it contravened its ordinary business operations under Rule 14a-8(i)(7). As the operative language of our Proposal is nearly identical to that in CorVel, consistency dictates that the Staff reject Alphabet’s no-action request on these grounds. In its no-action request, the Company does not even address the Staff’s CorVel decision.

The only difference between our Proposal and the one in CorVel is that ours seeks a report on the effect of failing to bar discrimination on the grounds of viewpoint rather than sexual orientation or gender identity. This is, for the present analysis, a distinction without a difference.12

11 Id. at B.3.b.

12 The precedent cited by the Company cannot overcome the determinative effect of the clear, recent, and directly relevant CorVel decision. Both CVS Health Corporation (avail. Feb. 27, 2015) and The Walt Disney Co. (avail. Nov. 24, 2014) involved proposals that would have required the relevant organizations to amend their non-discrimination policies in specified ways. Our Proposal, exactly like the successful CorVel proposal but in contrast to the unsuccessful CVS and Disney proposals, seeks merely a report about
There is no doubt that questions of discrimination, vel non, on the grounds of sexual orientation or gender identity have occupied substantial public-policy attention in recent years, an interest perhaps most obviously illustrated at the national level by the arc of Supreme and inferior Court cases beginning with Bowers v. Hardwick, 478 U.S. 186 (1986) and culminating at present with Obergefell v. Hodges, 576 U.S. ___ (2015). Yet there can similarly be no question that the issue of discrimination on the grounds of viewpoint, particularly political or ideological viewpoint, has represented at least as compelling a national public-policy interest for a significantly longer period.

The debate about whether American government and business may properly discriminate in hiring or retention on the grounds of political viewpoint or philosophy stretches back at least as far as the initial “Red Scare” following World War I.\textsuperscript{13} The argument reached its apogee during the House Unamerican Activities Committee hearings and related events in the 1950s.\textsuperscript{14} During what is most commonly known as “the McCarthy Era,” government and private industry “blacklisted” those with minority political viewpoints, costing them their jobs and their livelihoods.\textsuperscript{15} Major political, media and literary figures rallied against McCarthyism, with the result that the American people reached a broad consensus that discrimination in employment on the grounds of political viewpoint was beyond the pale. Recently, though, that consensus has weakened, especially in the Company’s own Silicon Valley, where instances of viewpoint discrimination in employment have begun to appear again, along with an increasing sense of the pervasiveness, invasiveness, and deleteriousness of such discrimination.\textsuperscript{16}


\textsuperscript{14} See, e.g., HUAC, HISTORY.COM (last updated June 7, 2019), available at https://www.history.com/topics/cold-war/huac (last accessed Feb. 20, 2020).

\textsuperscript{15} See id.

CorVel stands for the proposition that a proponent may request that a company’s board of directors undertake a study to determine the effect of failing to expand anti-discrimination policies to include categories of longstanding public-policy interest. That analysis wholly applies here, and determines this question. As we noted in Section I, the SEC Staff has long held and never abandoned the proposition that while most employment decisions constitute ordinary business matters, significant discrimination matters are sufficiently important to transcend that category and deny a no-action request on Rule 14a-8(i)(7) grounds.\(^\text{17}\) The SEC itself, meanwhile, has directed the Staff that its personal policy preferences are not to determine its decisions: The Commission has instructed the Staff not to discriminate against similarly situated – far less otherwise identical – proposals on the basis of the subject matter or merits.\(^\text{18}\) As we have just established, discrimination on the basis of viewpoint has been just as substantial a problem throughout American history as discrimination on the basis of sexual orientation – with a much longer consensus about its impropriety and the danger it presents to the American polity, thus creating at least as much legitimate concern about its raising its ugly head once again at this late date.

The only conceivable grounds on which the Staff could reasonably divert from its CorVel precedent in this case, then, would be if the Company here has demonstrated that it does not have any problem with discrimination on the basis of viewpoint, so that the problem is simply insubstantial as to it. But as will be considered in detail below, this is certainly not the case. A class-action suit charging rampant viewpoint discrimination against the company currently proceeds. That suit is in the discovery process, but has already produced significant evidence suggesting just such discrimination. Meanwhile, the nominal rhetorical efforts that the Company has undertaken to “combat” such discrimination are demonstrably pretextual and can do nothing to insulate the Company from its obligation to present our Proposal to its shareholders.

III. **Significant Evidence Suggests that the Company has a Serious Viewpoint Discrimination Problem.**

An ongoing viewpoint-discrimination lawsuit has revealed a significant number of instances of viewpoint discrimination at the Company by directors and managers, and suggests a general workplace hostility toward those on the center and right of the American political spectrum. The Company’s rote and formalistic denial of the charges levied in the complaint in that legal action does nothing to refute this evidence of discrimination. By comparison, the proposal-
proponents in CorVel made no demonstration of active discrimination on the basis of sexual orientation in that Company, and yet the Staff still held that discrimination presented a significant matter for the company and so denied a no-action request on the basis of Rule 14a-8(i)(7). It must reach the same conclusion here.

James Damore, an employee of the Company, was fired in August of 2017 for sharing reviewed scientific scholarship about potential differences between men and women that could lead to disparate hiring patterns. In early 2018, he sued. That suit has become a class-action suit. It has survived a motion for judgment on the pleadings and has proceeded to discovery.

In the complaint, Damore (and fellow, similarly situated, plaintiffs) raised a litany of specific objections to their treatment at the Company and to the behavior of many employees there, especially those in positions of power and influence. Inter alia, the plaintiffs claimed that they and others were openly threatened, harassed and retaliated against because of their political viewpoints. They claimed that directors called their opinions repulsive, called for human-resource investigations against them, and circulated calls for physical violence against them because of those positions. They charged that Google employees were awarded bonuses for arguing against Damore’s views. They claimed that directors and managers maintained blacklists – facilitated and supported by Company management – of those who expressed conservative viewpoints, harassed them, and denied them work opportunities. They claimed that the Company failed to protect employees from workplace harassment on the basis of their political viewpoints.

The Company’s answer to the complaint included a rote and blanket denial, but Damore’s complaint included not only assertions, but reproductions of documents and other transmissions that affirmed the assertions. In fact, it contains more than 100 pages of examples of viewpoint bias at the company, much of it from authority figures. The Company has not asserted that they are forgeries. They, then, establish a basis on which to think that

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19 See First Amended Complaint at ¶¶ 50-53, p. 10, Damore v. Google, LLC., No.: 18CV321529 (Cal. Sup. Ct. April 17, 2018) (available as Attachment to this letter).
21 See First Amended Complaint, supra note 19.
23 See First Amended Complaint, at ¶ 7, p. 3, supra note 19.
24 See id. at ¶ 75, p. 14.
25 See id. at ¶¶ 83-85, pp. 16-17.
26 See id. at ¶¶ 118, p.24; ¶ 120, p. 25; ¶¶ 148-175, pp. 34-44.
27 See id. at ¶¶ 124-137; pp. 26-29.
29 See First Amended Complaint, supra note 19, passim and particularly Exhibits A-C, supra note 19.
30 See id.
there is a comprehensive level of viewpoint discrimination at the Company. Additional evidence flows in from sources other than the Damore-helmed class-action lawsuit. This discrimination issue is significant, and very much Google-specific.

The problem of viewpoint discrimination at the Company is very real, and constitutes the sort of substantial discrimination matter that lifts a proposal’s subject matter out of Rule 14a-8(i)(7). The study our Proposal seeks is not only warranted, but vital.

IV. The Company’s Reliance on Generalized Assertions of Equity, Along with its Refusal Even to Study the Need to Add Viewpoint to its Non-Discrimination Policy, while Including So Many Other Categories, Further Highlights the Need for Such Protections.

The Company’s non-discrimination policy states that

Google is an equal opportunity employer. Employment at Google is based solely on a person’s merit and qualifications directly related to professional competence. Google does not discriminate against any employee or applicant because of race, creed, color, religion, gender, sexual orientation, gender identity/expression, national origin, disability, age, genetic information, veteran status, marital status, pregnancy or related condition (including breastfeeding), or any other basis protected by law.

The Company asserts that the second sentence, that “[e]mployment at Google is based solely on a person’s merit and qualifications directly related to professional competence,” is sufficient to guard against viewpoint discrimination, so that there is virtually no distance between what we seek and what Google has already performed. But this argument is belied in two profound ways. First, Google itself does not believe that that single sentence is enough to bar discrete discrimination on specific grounds; if it did, it would simply stick with that single sentence. Instead, it goes on to list a bevy of specific grounds on which it will not discriminate. It could include “viewpoint” in that discrete list. It adamantly refuses. In fact, it in this proceeding seeks fervently even to keep from having to ask its shareholders whether it should

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32 Alphabet No-Action Request Letter, at p. 6.
conduct a study to look into the risks that arise from failing to include viewpoint in this enumerated list.

The second refutation of the Company’s claim that its blanket, general abjuration of discrimination is sufficient to stop viewpoint discrimination is reality at the Company itself. As we indicated above, evidence of real, ongoing discrimination on the basis of viewpoint at the Company is weighty. That blanket sentence is demonstrably insufficient to the cause because it has failed to stop this panoply of discriminatory behavior.

The “delta” between what the Company has done – nothing at all to stop viewpoint discrimination, which appears to be rife there – and what we seek could hardly be starker.

V. The Prior Proposal Raised by the Company is Not Sufficiently Similar to our Proposal to Permit the Company to Exclude our Proposal because of that Proposal’s Failure.

The Company claims that it should be excused from presenting our Proposal because a previous proposal raised the same general subject matter in ways that it asserts – without any analysis – inculpated “the same substantive concern.” Such a bald assertion, without more, should by the SEC Staff’s own recent statements not carry weight in its decision-making process.33 Nevertheless, in contrast to the Company, we here explain in significant detail the fundamental differences between the two proposals.

While there is a superficial resemblance between our Proposal and the prior proposal cited by the Company, in that they both broadly implicate issues of political or ideological viewpoint, they are in every substantial and material way different – in their focus, their purpose, their application, and their effect. The Company has here done no more than to assert that the proposals are similar enough to permit exclusion of our Proposal because they both deal in some way with the broad subject matter of ideological viewpoints and because the previous proposal was defeated. On that logic, though, the Staff would be obliged to issue no-action decisions against all future proposals that deal in some way with the environment once a single environment-related proposal had been defeated. Surely this is not the standard.

The previous proposal sought to have the Company reveal the ideological dispositions of its Board member nominees in chart form before shareholders voted on those nominees. Our Proposal seeks a report detailing the potential risks associated with failing to protect employees from discrimination on the basis of political or philosophical viewpoint. Thus, the Company is correct in noting that the proposals both – as most proposals will, to one extent or other – traffic in the realm of ideas held by some groups of people. In every material and effective way, however, the proposals are substantially different.

33 See supra at pp. 3-5.
The focus and subject of each proposal is different. The previous proposal focused on Board nominees, while our Proposal is concerned with employees – but not even employees directly: rather, with the overall risks to the Company of failing to provide long-taken-for-granted protections against blacklisting and career ruination as a result of viewpoint discrimination.

The prospective result of each proposal is different. The former proposal would have resulted in nominee disclosure of their public viewpoints, while the latter will result in a report about risks to the Company of failure to protect workers from long-discredited (but now potentially reviving) McCarthyite discrimination. This is more than just a nominal distinction. Our Proposal seeks no personal information from any party, no mandatory reporting from any party. It is not an active request for disclosure from anyone. Rather, it is simply an attempt to gauge the dangers that obtain should the Company continue to fail to prohibit viewpoint discrimination.

This difference in requested result underscores the fundamental difference in purpose between the two proposals. The previous proposal sought to provide shareholders with additional information about Company board candidates. This information might well have proven useful to shareholders in maximizing Company value and growth opportunity by ensuring that, at the highest levels, the Company did not make grave errors in corporate governance because it was fundamentally unaware of the purchasing and loyalty dispositions of large swathes of its customers. The purpose here is entirely different, except in that it (as it must) attends to the maximization of Company value. The purpose of our Proposal is to place before the Company board a consideration of the potential costs that lay in a continuing failure to offer basic civic protections to its employees – the potential costs associated with making the workplace uncomfortable, unsafe, and potentially unavailable to potentially huge numbers of employees.

These are fundamentally, profoundly different proposals. The former proposal was aimed at maximizing shareholder knowledge, so as to in turn potentially maximize the value to the Company of its board. Our Proposal seeks to inform the Company of the potential costs of keeping open a door to debilitating discrimination.

This fundamental difference is perhaps best illustrated by adapting a well-established Rule 14 test from a slightly different context. When trying to decide whether a shareholder-initiated proposal is properly trumped by a company-initiated proposal under Rule 14a-8(i)(9), the Commission has explained that both proposals should be permitted when a shareholder might vote for both of them without logical contradiction.34 Conversely, in a case like this one, in which a Company has claimed that a proposal is too similar to a previous recent proposal to merit submission to shareholders, the test should perhaps be this: could a shareholder logically and without caprice vote for one of the propositions and against the other? If the proposals are so genuinely similar that it would be incoherent for a reasonably, and reasonably

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representative, shareholder to vote for one of the propositions while voting against the other, then it is proper to exclude the latter proposition.

That is certainly the case here. Shareholders who rejected a proposal to require disclosure of personal information from board of director nominees might very well vote in favor of requiring a report on the effect of Company’s continuing – and conspicuous, given the length and breadth of other categories to which its non-discrimination policy applies – refusal to prohibit viewpoint discrimination at the Company. The two proposals are, at heart, so tangentially related that such a position – against required disclosures but also against discrimination – is self-evidently not only consistent but quite pedestrian.

Or, instead, the Staff could just stick to its stated position that in the face of a fulsome argument demonstrating the fundamental difference between two proposals, it will not act on a bare assertion by a company that the proposals are “close enough.”

For all of the foregoing reasons, we urge the Staff to find that our Proposal may not be omitted under Rule 14a-8(i)(7).

The Company has clearly failed to meet its burden that it may exclude our Proposal under Rule 14a-8(g). Therefore, based upon the analysis set forth above, we respectfully request that the Staff reject Alphabet’s request for a no-action letter concerning our Proposal.

A copy of this correspondence has been timely provided to the Company. If I can provide additional materials to address any queries the Staff may have with respect to this letter, please do not hesitate to call me at 202-507-6398 or email me at sshepard@nationalcenter.org.

Sincerely,

Scott Shepard

cc: Jeffrey D. Karpf, Cleary Gottlieb Steen & Hamilton LLP (jkarf@cgsh.com)
Justin Danhof
The staff has omitted court documents that are otherwise publicly available.
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, DC 20549

Re: Shareholder Proposal Submitted by the National Center for Public Policy Research

Ladies and Gentlemen:

We are writing on behalf of our client, Alphabet Inc., a Delaware corporation ("Alphabet" or the "Company"), pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), to notify the Staff of the Division of Corporation Finance (the "Staff") of the Securities and Exchange Commission (the "Commission") of the Company's intention to exclude the shareholder proposal (the "Proposal") and supporting statement (the "Supporting Statement") submitted by the National Center for Public Policy Research (the "Proponent"), by a letter dated December 31, 2019, from the Company's proxy statement for its 2020 annual meeting of shareholders (the "Proxy Statement").

In accordance with Section C of SEC Staff Legal Bulletin No. 14D (Nov. 7, 2008) ("SLB 14D"), we are emailing this letter and its attachments to the Staff at shareholderproposals@sec.gov. In accordance with Rule 14a-8(j), we are simultaneously sending a copy of this letter and its attachments to the Proponent as notice of the Company's intent to omit the Proposal from the Proxy Statement. The Company expects to file its definitive Proxy Statement with the Commission on or about April 24, 2020, and this letter is being filed with the Commission no later than 80 calendar days before that date in accordance with Rule 14a-8(j). Rule 14a-8(k) and Section E of SLB 14D provide that shareholder proponents are required to send companies a copy of any correspondence that the shareholder proponent elects to submit to the Commission or the Staff. Accordingly, we are taking this opportunity to remind the Proponent that if the Proponent submits correspondence to the Commission or the Staff with...
respect to the Proposal, a copy of that correspondence should concurrently be furnished to the undersigned on behalf of the Company.

THE PROPOSAL

The Proposal and Supporting Statement are attached hereto as Exhibit A. The Proposal states:

Shareholders request that Alphabet Inc. (“Alphabet”) issue a public report detailing the potential risks associated with omitting “viewpoint” and “ideology” from its written equal employment opportunity (EEO) policy. The report should be available within a reasonable timeframe, prepared at a reasonable expense and omit proprietary information.

BASIS FOR EXCLUSION

In accordance with Rule 14a-8(i)(7), we hereby respectfully request that the Staff confirm that no enforcement action will be recommended against the Company if the Proposal and the Supporting Statement are omitted from the Proxy Statement because the Proposal deals with matters relating to the Company’s ordinary business operations.

ANALYSIS

Rule 14a-8(i)(7) – The Proposal Concerns the Company’s Ordinary Business Operations

A. Background

Rule 14a-8(i)(7) permits a company to omit from its proxy materials a shareholder proposal that relates to the company’s “ordinary business operations.” According to the Commission, the underlying policy of the ordinary business exclusion is “to confine the resolution of ordinary business problems to management and the board of directors, since it is impracticable for shareholders to decide how to solve such problems at an annual shareholder meeting.” Exchange Act Release No. 40018, Amendments to Rules on Shareholder Proposals, [1998 Transfer Binder] Fed. Sec. L. Rep. (CCH) ¶ 86,018, at 80,539 (May 21, 1998) (the “1998 Release”).

In the 1998 Release, the Commission described two “central considerations” for the ordinary business exclusion. The first is that certain tasks are “so fundamental to management’s ability to run a company on a day-to-day basis that they could not, as a practical matter, be subject to direct shareholder oversight.” The second consideration relates to “the degree to which the proposal seeks to ‘micromanage’ the company by probing too deeply into matters of a complex nature upon which shareholders, as a group, would not be in a position to make an informed judgment.” Id. at 86,017-18 (footnote omitted).

B. The Staff has Concurred in the Exclusion Under 14a-8(i)(7) of an Identical Proposal Submitted to Apple Inc. (“Apple”).
In a letter dated December 20, 2019, the Staff concluded that an identical proposal submitted by the Proponent could be excluded from the proxy statement for Apple’s 2020 Annual Shareholder Meeting under Rule 14a-8(i)(7) (the “Identical Apple Proposal”). In concluding that the Identical Apple Proposal did not transcend the Company’s ordinary business operations, the Staff considered Apple’s Nominating and Corporate Governance Committee’s analysis and conclusion that the Identical Apple Proposal did not present a significant policy issue for the company. Further, the Staff noted Apple’s Nominating and Corporate Governance Committee’s consideration of the delta, or difference between, the Identical Apple Proposal and Apple’s current policies and practices. The Staff also noted that Apple submitted a proposal regarding a related issue to its shareholders in the previous year, and only 1.7% of Apple’s shareholders voted in favor of the related proposal.

As discussed in Section D, Alphabet’s Leadership Development and Compensation Committee (the “LDCC”), which at Alphabet is the relevant committee of the Board of Directors (the “Board”) in charge of overseeing matters relating to the attraction; motivation; development and retention of employees, including the policies at issue in the Proposal, reviewed the Proposal against Alphabet’s current employment policies and practices surrounding diversity, inclusion, and antidiscrimination, taking into consideration its own substantial knowledge of the Company, the Company’s operations and business environment, and input from management.

As with Apple, Alphabet already has in place a robust set of diversity, inclusion, and antidiscrimination policies. For example, Google’s Employee Handbook, which is included as part of Exhibit B attached hereto, states that “Google is an equal opportunity employer. Employment at Google is based solely on a person’s merit and qualifications directly related to professional competence.” The LDCC concluded that the Proposal did not present a significant policy issue because the delta between the Proposal and Alphabet’s current practices is insignificant. Therefore, the LDCC concluded, as Apple’s Nominating and Governance Committee did, the Proposal does not transcend Alphabet’s ordinary business operations.

Additionally, as discussed in Section D, in 2018 Alphabet’s shareholders voted on a proposal by the same Proponent regarding the same substantive concern—diversity of thought and diversity of political ideologies at the Company (and the alleged lack thereof) (the “Proponent’s 2018 Proposal”). The Proponent’s 2018 Proposal received 1.98% of the vote of Alphabet’s shareholders and was the same proposal that, when submitted to a vote by Apple’s shareholders in 2019, received only 1.7% support. As was the case with Apple’s Nominating and Corporate Governance Committee, Alphabet’s LDCC considered the general lack of shareholder feedback on this topic as an objective indication that the issue raised by the Proposal is not one widely viewed by the Company’s shareholders as significant to the Company’s business.

In light of the fact that the Proposal and circumstances are virtually identical to those of the Identical Apple Proposal, we respectfully request that the Staff concur in our view that the Proposal is excludable under Rule 14a-8(i)(7).

C. The Proposal Seeks to Affect the Day-to-Day Management of the Company
The Proposal relates to the relationship between the Company and its employees, which is a fundamental element of the day-to-day management of Company’s business. The Staff has stated that “Proposals concerning a company’s management of its workforce are generally excludable under rule 14a-8(i)(7).” Merck & Co., Inc. (February 16, 2016). For example, in addition to permitting the exclusion of the Identical Apple Proposal, the Staff has permitted exclusion under Rule 14a-8(i)(7), as relating to the company’s workforce, of proposals addressing such matters as employee leaves of absence (Walmart Inc. (April 4, 2019)), employee retirement plans (FedEx Corp. (March 7, 2016)), employee compensation (Baxter International, Inc. (January 6, 2016)) and the establishment of employee education programs (AT&T, Inc. (December 28, 2015)).

Furthermore, the Staff has said on numerous occasions that a proposal relating to a company’s policy addressing political ideology in the workforce or political expression by employees, seeks to regulate the company’s management of the general workforce and therefore relates to the company’s ordinary business matters. In addition to permitting the exclusion of the Identical Apple Proposal, proposals considered by the Staff to relate to ordinary business matters have included proposals that, like the Proposal, seek to expand antidiscrimination or equal employment opportunity policies to encompass political viewpoints or ideologies. For example, in CVS Health Corporation (February 27, 2015), the Staff permitted exclusion of a proposal requesting that “CVS Health amend its equal employment opportunity policy (or equivalent policy) to explicitly prohibit discrimination based on political ideology, affiliation or activity, and to substantially implement the policy.” In its submission to the Staff, CVS argued that “a proposal seeking to protect against discrimination based on political participation affects a company’s management of business operations by involving the relationship of employees and management.” The Staff concurred, noting that “the proposal relates to CVS Health’s policies concerning its employees.” Similarly, in The Walt Disney Co. (November 24, 2014), the Staff found that a proposal requesting that the company modify its antidiscrimination policies to protect employee participation in political processes and activities interfered with the ordinary business of the company’s relationship with its employees.

The Staff has permitted the exclusion of other proposals regarding employee political activity as interfering with the ordinary business function of establishing policies concerning employees. See, e.g., Bristol-Myers Squibb Co. (January 7, 2015) (proposal requesting that the company consider adopting antidiscrimination principles that protect employees’ right to engage, on their personal time, in legal activities relating to the political process, civic activities and public policy); Yum! Brands, Inc. (January 7, 2015) (same); Lowe’s Companies, Inc. (January 22, 2015) (proposal requesting that the company review its policies relating to human rights, providing that “the review can consider whether the company’s policies permit employees to take part in his or her government free from retribution”).

Like the proposals addressed in these prior Staff letters, the Proposal seeks to expand the Company’s employment policies to address discrimination based on political viewpoints or ideologies. In fact, the Staff has already addressed this Proposal in the Identical Apple Proposal. It is well-settled, therefore, that the Proposal relates to the Company’s management of its workforce, and thus concerns the Company’s ordinary business operations.

D. The Proposal does not Implicate a Significant Policy Issue
As explained in Securities Exchange Act Release No. 34-40018 (May 21, 1998), proposals that otherwise concern ordinary business matters may nonetheless be appropriate for a shareholder vote if the proposal raises a policy issue that is sufficiently significant to transcend day-to-day business matters. The Staff has explained in Staff Legal Bulletin No. 14I (November 21, 2017) that the applicability of the significant policy exception “depends, in part, on the connection between the significant policy issue and the company’s business operations.” The Staff noted further that whether a policy issue is of sufficient significance to a particular company to warrant inclusion of a proposal that touches upon that issue may involve a “difficult judgment call,” which the company’s board of directors (or a committee thereof) “is generally in a better position to determine.” A well-informed board, the Staff said, exercising its fiduciary duty to oversee management and the strategic direction of the company, “is well situated to analyze, determine and explain whether a particular issue is sufficiently significant because the matter transcends ordinary business and would be appropriate for a shareholder vote.”

Where a board concludes that the proposal does not raise a policy issue that transcends the company’s ordinary business operations, the Staff said, the company’s letter notifying the Staff of the company’s intention to exclude the proposal should set forth the board’s analysis of “the particular policy issue raised and its significance” and describe the “processes employed by the board to ensure that its conclusions are well-informed and well-reasoned.” See also Staff Legal Bulletin No. 14J (October 23, 2018) (reiterating Staff’s belief that a “well-developed discussion of the board’s analysis . . . can assist the Staff in evaluating a company’s no-action request”); Staff Legal Bulletin No. 14K (October 16, 2019) (“SLB 14K”) (noting that “the board’s analysis will describe in sufficient detail the specific substantive factors the board considered in arriving at its conclusion, and set forth a non-exclusive list of such factors.”).

Leadership Development and Compensation Committee Process

The LDCC of the Company’s Board is composed of independent directors appointed by the Board. The LDCC oversees matters relating to the attraction, motivation, development and retention of employees, including the Company’s policies regarding equal employment opportunities and antidiscrimination.

The LDCC reviewed the Proposal, taking into consideration its own substantial knowledge of the Company, the Company’s operations and business environment, and input from management. The LDCC reviewed numerous factors (as set forth below) relating to the Proposal and its connection with the Company’s business operations. Based on this review, the LDCC concluded that the concerns raised by the Proposal do not present an issue that transcends the Company’s ordinary business operations and therefore the Proposal is not appropriate for inclusion in the Company’s Proxy Statement.

Leadership Development and Compensation Committee Analysis & Factors Considered

In reaching its conclusion that the Proposal does not present an issue that transcends the Company’s ordinary business operations, the LDCC considered the factors set forth below.
First, because Alphabet is a holding company and has very few employees, the LDCC understood the Proposal to be addressed to the policies of Google LLC (“Google”), a wholly owned subsidiary of Alphabet and its largest employer.

Second, Google already has robust employee policies relating to inclusion, diversity, and antidiscrimination, and the minor differences that exists between these policies and what the Proposal is requesting (specifically, that the Company’s Equal Employment Opportunity Policy (the “EEO Policy”) explicitly include “ideology” or “viewpoint” as protected categories) does not represent a significant company-specific policy issue. Google’s Employee Handbook, which is included as part of Exhibit B attached hereto states that:

“Google is an equal opportunity employer. Employment at Google is based solely on a person’s merit and qualifications directly related to professional competence. Google does not discriminate against any employee or applicant because of race, creed, color, religion, gender, sexual orientation, gender identity/expression, national origin, disability, age, genetic information, veteran status, marital status, pregnancy or related condition (including breastfeeding), or any other basis protected by law. Google’s EEO policy, as well as its affirmative action obligations, have the full and complete support of the Company, including its Chief Executive Officer” (emphasis added).

The EEO Policy therefore already contains a requirement that all of the Company’s employees are treated equally and fairly and are protected from discrimination on the basis of personal characteristics.

Third, Google has a Standards of Conduct policy, which is part of the Policy on Harassment, Discrimination, Retaliation, Standards of Conduct, and Workplace Concerns (the “Conduct Policy”), a copy of which is included as part of Exhibit B attached hereto, that applies to all employees. The Conduct Policy states that all employees are also held to the highest standards of ethics and conduct in pursuit of a cooperative work environment filled with civility and respect and provides a process for employees to report violations of this policy. The Conduct Policy therefore also protects employees from a wide range of potentially discriminatory behavior that goes beyond the enumerated categories in the EEO Policy.

Fourth, Alphabet has taken steps to ensure an inclusive work culture for all of its employees. Alphabet has demonstrated that commitment both internally, as demonstrated in the materials attached as part of Exhibit B, and also publicly on Alphabet’s external website, diversity.google.com. Alphabet celebrates the diversity of its employees, customers and users. Every Googler is unique and Googlers must treat each other with dignity--although Googlers come from different places and hold different views, we have all earned the opportunity to be here. The LDCC therefore determined that the difference, or delta, between what the Proposal requests and what the Company’s current policies provide is minor, and in any case this delta does not present a significant policy issue.

While the EEO Policy, the Conduct Policy and Alphabet’s inclusion and diversity website do not explicitly reference “viewpoint” or “ideology,” these policies and resources ensure that employees receive equal and fair treatment and protection from discrimination. Thus, applying the guidance set forth by the Commission Staff in SLB 14K (above), as the
Nominating and Governance Committee at Apple did, the Company’s existing policies and ideals have diminished the significance of the policy issue presented by the Proposal to such an extent that the Proposal does not present a policy issue that is significant to the Company.

Additionally, while the Proposal relates to the Company’s core business activities involving management of its workforce, the policy issue presented by the Proposal would not have a clear impact on the Company’s financial statements. Any potential impact of expressly addressing political ideology or viewpoint in the EEO Policy is necessarily speculative and likely immaterial.

Finally, the Company has received objective indications that investors do not have a significant interest in the issue presented by the Proposal. In 2018 Alphabet’s shareholders voted on the Proponent’s 2018 Proposal regarding the same substantive concern—diversity of thought and diversity of political ideologies at the Company (and the alleged lack thereof). The Proponent’s 2018 Proposal requested that the Board adopt a policy to disclose the specific minimum qualifications used to evaluate board nominees and include disclosure of each nominee’s skills, ideological perspectives and experiences in a chart or matrix form. When the Proponent’s 2018 Proposal was included in the Company’s 2018 proxy materials, it received 1.98% of the vote, which the LDCC considered was an objective indication that the Company’s investors do not have a significant interest in the issue presented by the Proposal. Furthermore, topics related to “ideology” or “viewpoint” discrimination have not been raised as significant topics of discussion in the Company’s frequent engagement with major institutional shareholders over the last several years.

Based on all of the foregoing, the LDCC determined that the Proposal does not relate to a significant policy issue for the Company.

**E. The Proposal Seeks to Micromanage the Company by Interfering with Employee Policies**

In addition to interfering with management’s day-to-day operations, the Proposal seeks to “micromanage” the Company by probing too deeply into matters of a complex nature upon which shareholders, as a group, would not be in a position to make an informed judgment. The Staff has stated that when considering whether a proposal “micromanages” a company, it looks at “whether the proposal seeks intricate detail or imposes a specific strategy, method, action, outcome or timeline for addressing an issue, thereby supplanting the judgment of management and the board.” SLB 14K. In addition, “if the method or strategy for implementing the action requested by the proposal is overly prescriptive, thereby potentially limiting the judgment and discretion of the board and management, the proposal may be viewed as micromanaging the company.” Id.

The Proposal here attempts to supplant the judgment of management and the Board by imposing prescriptive demands on the Company’s employment policies. The determination of the terms of the Company’s EEO Policy is a multi-faceted endeavor guided by numerous factors, including legal and regulatory considerations, business considerations and civil rights protections. All of these considerations are complicated and require management and the Board to have the discretion to exercise their independent judgment in making
determinations appropriate for the Company. The Proposal seeks to have the Company prepare a report detailing potential “risks” to the Company associated with omitting “viewpoint” or “ideology” as protected categories under the EEO Policy. Although the Proponent requests preparation of a report, the Proposal and Supporting Statement make clear that the aim of the Proposal is to amend the EEO Policy to add the requested protected categories (and, as stated in SLB 14K, “the precatory nature of a proposal does not bear on the degree to which a proposal micromanages.”). The Proposal thus prescribes specific actions that the Company’s management must undertake without affording them sufficient flexibility or discretion in addressing the complex matter presented by the Proposal. Therefore, as the Staff concluded in the Identical Apple Proposal, the Proposal unduly limits the ability of management and the Board to manage complex matters with a level of flexibility necessary to fulfill their fiduciary duties to the Company’s shareholders.
Conclusion

By copy of this letter, the Proponent is being notified that for the reasons set forth herein, the Company intends to omit the Proposal and Supporting Statement from its Proxy Statement. We respectfully request that the Staff confirm that it will not recommend any enforcement action if the Company omits the Proposal and Supporting Statement from its Proxy Statement. If we can be of assistance in this matter, please do not hesitate to call me.

Sincerely,

Jeffrey D. Karpf

Enclosures
Cc: Justin Danhof, National Center for Public Policy Research
EEO Policy Risk Report

RESOLVED

Shareholders request that Alphabet Inc. ("Alphabet") issue a public report detailing the potential risks associated with omitting "viewpoint" and "ideology" from its written equal employment opportunity (EEO) policy. The report should be available within a reasonable timeframe, prepared at a reasonable expense and omit proprietary information.

SUPPORTING STATEMENT

Alphabet does not explicitly prohibit discrimination based on viewpoint or ideology in its written EEO policy.

Alphabet's lack of a company-wide best practice EEO policy sends mixed signals to company employees and prospective employees and calls into question the extent to which individuals are protected due to inconsistent state policies and the absence of federal protection for partisan activities. Approximately half of Americans live and work in a jurisdiction with no legal protections if their employer takes action against them for their political activities.

Companies with inclusive policies are better able to recruit the most talented employees from a broad labor pool, resolve complaints internally to avoid costly litigation or reputational damage, and minimize employee turnover. Moreover, inclusive policies contribute to more efficient human capital management by eliminating the need to maintain different policies in different locations.

There is ample evidence that individuals with conservative viewpoints may face discrimination at Alphabet.

Many big tech companies are hostile to right-of-center thought. Companies such as Facebook routinely fire conservative employees when they speak their values. Alphabet has been accused of the same. At the 2019 annual meeting of Apple shareholders, an audience member told company CEO Tim Cook about her close friend who works at Apple and lives in fear of retribution every single day because she happens to be a conservative. Many Alphabet employees have expressed similar concerns. Companies such as Amazon and Alphabet work with the Southern Poverty Law Center ("SPLC"). The SPLC regularly smears Christian and conservative organizations by labelling them as "hate" groups on par with the KKK. Alphabet also has a relationship with the SPLC.

Alphabet has also refused requests to increase the viewpoint diversity of its board. This signals to employees that viewpoint discrimination is condoned if not encouraged.

Presently shareholders are unable to evaluate how Alphabet prevents discrimination towards employees based on their ideology or viewpoint, mitigates employee concerns of potential
discrimination, and ensures a respectful and supportive work atmosphere that bolsters employee performance.

Without an inclusive EEO policy, Alphabet may be sacrificing competitive advantages relative to peers while simultaneously increasing company and shareholder exposure to reputational and financial risks.

We recommend that the report evaluate risks including, but not limited to, negative effects on employee hiring and retention, as well as litigation risks from conflicting state and company anti-discrimination policies.
Equal opportunity (US)

Google is an equal opportunity employer. Employment at Google is based solely on a person's merit and qualifications directly related to professional competence. Google does not discriminate against any employee or applicant because of race, creed, color, religion, gender, sexual orientation, gender identity/expression, national origin, disability, age, genetic information, veteran status, marital status, pregnancy or related condition (including breastfeeding), or any other basis protected by law. Google's EEO policy, as well as its affirmative action obligations, have the full and complete support of the Company, including its Chief Executive Officer.

It is Google's policy to comply with all applicable national, state and local laws pertaining to nondiscrimination and equal opportunity.

If you are not based in the US, please check your Local Employment Practices to see the applicable policy for your country.
Policy on harassment, discrimination, retaliation, standards of conduct, and workplace concerns (US & LATAM)

At Google, we are committed to providing a positive environment where everyone can be a successful contributor. To that end, each of us should expect, and has a responsibility to uphold, a workplace and culture that are free of harassment, discrimination, misconduct, abusive conduct, and retaliation. This policy applies to conduct by and towards many types of individuals, regardless of immigration status, including but not limited to, applicants, employees (including interns, co-workers, supervisors, and managers), TVCs (temporary and vendor workers, and independent contractors), customers, clients and other third parties, at work and at work-related social events, such as office parties, off-sites, and client entertainment events. There are multiple ways in which a Googler can raise or escalate a concern about improper conduct under this policy (see Addressing a concern below).

Employees who are found to have violated this policy are subject to discipline, including but not limited to: coaching, training, a verbal warning, a written warning, impact to performance ratings, impact to compensation, or termination of employment.

TVCs are also expected to abide by this policy and behave appropriately when on our premises or at events interacting with our employees or one another. Policy violations by TVCs may result in actions such as removal from the premises or termination of a business contract.

Visitors, clients, customers and other third parties are expected to conduct themselves appropriately as well, when on our premises or at our events or when interacting with our employees or TVCs. If you observe behavior by a third party on company property, at a company event or interacting with our employees or TVCs that appears inappropriate or that otherwise violates this policy, please speak up via the channels outlined below (see Addressing a concern below). Any behavior that is inappropriate or otherwise violates this policy may result in actions such as removal from the premises or event or termination of a business contract.

Additionally, Google may take into account and review allegations of behavior that occur outside the course of employment, to the extent permitted by law, where Google determines such conduct may materially affect the workplace.

This policy defines problematic conduct, explains where it can be reported, and describes how concerns are handled and Google's policy against retaliation. It is subject to local laws.

Harassment

Harassment is unwelcome conduct (physical, verbal or non-verbal) based on an individual’s protected status that creates an environment that is intimidating, hostile, or abusive, or a situation where enduring such conduct is a condition of employment. Harassment can be one severe incident or a series of less severe incidents.

In addition, harassment can range from extreme forms such as violence, threats, or physical touching to less obvious actions like ridiculing, teasing, or jokes based on a co-worker’s protected status.

Sexual harassment is addressed separately below. Other types of harassment may include the following...
types of conduct:

- derogatory or insensitive jokes, pranks, or comments;
- slurs or epithets;
- nonverbal behavior such as staring, leering, or gestures;
- ridiculing or demeaning comments;
- innuendos or veiled threats;
- displaying or sharing offensive images such as posters, videos, photos, cartoons, screensavers, emails, or drawings that are derogatory;
- offensive comments about appearance, or other personal or physical characteristics, such as comments on someone’s physical disability or religious attire; or
- unnecessary or unwanted bodily contact such as blocking normal movement, or physically interfering with the work of another individual.

This list of examples is not exhaustive, and there may be other behaviors that constitute unacceptable harassment under the policy. All employees have an obligation to comply with this policy and if you observe or become aware of conduct that might violate this policy, you should immediately report it. Google may consider conduct to be a violation of this policy even if it falls short of unlawful harassment under applicable law. For more information on how to raise a concern or the investigations process, read Workplace Concerns & Investigations below.

**Sexual harassment**

Sexual harassment is unwelcome conduct (physical, verbal or non-verbal) of a sexual nature and includes, but is not limited to, conduct such as the following:

- making unwanted sexual advances and requests for sexual favors;
- making unwanted sexual advances and requests for sexual favors where submission to such conduct is made an explicit or implicit term or condition of employment;
- submission to or rejection of advances is used as the basis for employment decisions affecting an individual (sometimes these are referred to as a “quid pro quo” form of sexual harassment);
- unwanted conduct that has the purpose or effect of substantially interfering with an individual’s work performance or creating an intimidating, hostile or offensive working environment, even if it does not lead to tangible or economic job consequences (sometimes these are referred to as a “hostile work environment” form of sexual harassment);
- displaying or sharing offensive images such as posters, videos, photos, cartoons, screensavers, emails, or drawings that are obscene or sexual in nature;
- unwanted comments about appearance, or other personal or physical characteristics, such as sexually charged comments, words, signs, jokes, pranks, intimidation, or physical violence that is of a sexual nature or directed at an individual because of that individual’s sex;
- unwanted verbal or physical advances, sexually explicit derogatory statements, or sexually discriminatory remarks made by someone that are offensive or objectionable to the recipient, that cause the recipient discomfort or humiliation, and/or that interfere with the recipient’s job performance;
- unnecessary or unwanted bodily contact such as groping or massaging; or
- threats or demands that a person submit to sexual requests as a condition of continued employment or to avoid some other loss, and offers of employment-related benefits in return for sexual favors.

Sexual harassment can happen regardless of the gender, gender identity, orientation, or gender expression.
Sexual harassment can happen regardless of the gender, gender identity, orientation or gender expression of the individuals involved, and can, for example, occur between same-sex individuals as well as between opposite-sex individuals. It does not require that the harassment conduct be motivated by sexual desire. In some instances, sexual harassment may not only be a violation of company policy but also is a form of workplace discrimination and is against the law.

When determining whether conduct constitutes harassment or sexual harassment, we consider whether a reasonable person could conclude that the conduct created an intimidating, hostile, or offensive workplace environment. "I didn't mean it," "it was just a joke" and/or "I was drinking" are not excuses for engaging in inappropriate conduct. In accordance with the Alcohol use, smoking and drugs policy, Googlers are held to the same standards of conduct regardless of impairment by alcohol or controlled substances.

**Discrimination**

Discrimination is behavior affecting the workplace, which can take place between Googlers, TVCs, clients, and/or customers, that results in the terms and conditions of an individual's employment being adversely affected due to the individual's protected status. Discriminatory conduct can include taking actions based on a person's protected status such as intentionally reducing someone's performance score, or bonus, not putting someone up for promotion, or putting someone on a performance improvement plan, just as examples.

**Protected status**

Google prohibits discrimination or harassment based on certain characteristics, known as protected statuses. Protected status varies by location, but may include categories like, actual or perceived:

- race, color, ethnic or national origin;
- age;
- religion or religious creed (or belief, where applicable);
- sex, including pregnancy, childbirth, breastfeeding, or related medical conditions;
- sexual orientation;
- gender, gender identity, gender expression, transgender status, or sexual stereotypes;
- nationality, immigration status, citizenship, or ancestry;
- marital status;
- protected military or veteran status;
- physical or mental disability, medical condition, genetic information or characteristics (or those of a family member);
- status as a victim of domestic violence, sexual assault or stalking; or
- any other basis prohibited under federal, state, or local law.

**Standards of Conduct**

Google holds employees to the highest standards of ethics and conduct to maintain a healthy, fun and collaborative environment. We expect Googlers to work cooperatively with co-workers, TVCs, clients, and visitors (including applicants), and maintain basic standards of civility and respect. We strongly believe that Googlers expect the same. We at Google also have a legal responsibility to maintain a work environment free of unlawful harassment as well as an interest in maintaining our collaborative environment. All employees have an obligation to comply with this policy, and if you observe or become
environment. All employees have an obligation to comply with this policy, and if you observe or become aware of conduct that might violate this policy, you should immediately report it. For more information on how to raise a concern or the investigations process, read Workplace Concerns & Investigations below.

Certain prohibited behaviors could result in disciplinary action up to and including termination. Examples of those behaviors are provided below. Nothing in this policy, or any other Google policy, limits employees’ rights to (1) talk about pay, hours, or Google policies, or other terms of employment or working conditions, as long as employees abide by basic standards of civility and respect, or (2) to communicate with a government agency or official regarding terms and conditions of employment or any violation of law.

Prohibited behaviors include:

- Failure to maintain basic standards of civility towards one another, TVCs and visitors (including applicants) pursuant to our Google Values of the User, Respect the Opportunity and Respect Each Other. Examples include but are not limited to:
  - disparaging or insulting comments or profanity or obscenity that is directed at an individual;
  - statements or conduct that constitute workplace harassment or discrimination in violation of this policy;
  - engaging in or threatening to engage in violent behavior or behavior that creates a substantial likelihood of violence towards others;
  - disclosure of personal information about a Googler (including contact information) for the purpose of causing the Googler to be subjected to physical, verbal, or online abuse or harassment, or under circumstances where a reasonable person should know that the disclosure is likely to lead to such abuse or harassment (this includes providing information for purposes of “doxxing,” which is defined for purposes of this policy as including, but not limited to, revealing financial information, a residential address, or a personal cell phone number without the consent of the owner so that the owner will be harassed – note that contact details that are available on Teams, or that a Googler chooses to share on an internal discussion alias, are not considered private information; regardless, disclosure of those details for the purpose of subjecting a Googler to abuse or harassment is prohibited);
  - unprofessional behavior toward clients or visitors (including applicants), including but not limited to the use of profane or disrespectful language or unwanted physical behavior.
- Inappropriate or unwanted touching, including hugging and kissing, that does not rise to the level of Harassment as set forth above;
- Engaging in conduct that interferes with productivity and other legitimate business goals, such as the ability to collaborate or create;
- Theft, stealing or removal (without express permission) of any property you do not own;
- Unethical behavior, including dishonesty, failure to disclose conflicts of interest, or falsification of any records, forms, or reports (including misusing Google’s systems or entering inaccurate information on such systems with the intention of achieving personal gain);
- Engaging in or permitting the creation of a conflict of interest, whether or not one personally benefits from the conflict;
- Accessing data in violation of privacy, security or other policies, or modifying access rights to any system that contains user, employee or customer data without express permission of the data owner;
- Insubordination (refusing a reasonable work assignment or refusing to follow work-related instructions);
- Soliciting other Googlers, TVCs or clients while you or they are on working time in violation of the Solicitation and External Access Policy;
- Excessive absenteeism (that is not protected by any right to leave/accommodation under applicable law), such as being absent for three or more days in a row without notice;
• Creating a significant safety or health hazard, intentionally or unintentionally;
• Possession of weapons and/or any type of firearms on Google premises, except as otherwise provided by applicable law;
• Mistreating or destroying company property, such as physical harm to company property or downloading illegal content or unapproved software;
• Possession, sale and/or use of illegal drugs in our offices or at work-events or other behavior that violates the Alcohol use, smoking and drugs policy;
• Subject to applicable law, conviction of a felony or other serious criminal offense that is substantially related to the employee's job and might impact the business and/or company, that in our opinion, might undermine or compromise Google's reputation or that otherwise impacts your suitability for continued employment (such as offenses that relate to dishonesty, fraud or theft);
• Any breach of the terms of your employment including any terms that relate to the use of confidential information; or
• Violation of this or any other company policy.

Retaliation

Google prohibits retaliation for raising a concern about a violation of policy or law or participating in an investigation relating to a violation of policy or law. Retaliation means taking an adverse action against an employee or TVC as a consequence of reporting, for expressing an intent to report, for assisting another employee in an effort to report, for testifying or assisting in a proceeding involving sexual harassment under any federal, state or local anti-discrimination law, or for participating in the investigation of what they believe in good faith to be a possible violation of our Code of Conduct, Google policy or the law. In some instances, it may not only be a violation of company policy but also against the law for one employee to retaliate against another for their participation in the complaint process. An adverse action may include, but is not limited to, discipline, termination or demotion.

We can’t guarantee a conflict free workplace. Googlers can and do discuss a variety of topics -- work and non-work related -- and often feel passionately about their discussions. If you report something that is not a policy violation and you believe you are being treated adversely as a result, you should feel free to report that and we will look into it, but it may not amount to retaliation under this policy.

Workplace Concerns & Investigations

The sections below apply to concerns raised by Googlers. If you are a TVC or are aware of a TVC wishing to raise a concern, please refer to the TVC Workplace Concerns Process.

Addressing a concern

Each Googler has an obligation to comply with this policy and is expected to foster a workplace culture that is free of harassment, discrimination, abusive conduct and retaliation. If you observe or become aware of such improper conduct that might violate this policy, you should immediately report it. This includes any behavior that you observe or become aware of involving an employee, TVCs, and other third parties.

There are multiple ways in which a Googler can raise or escalate a concern about improper conduct under this policy including the following:
this policy, including the following:

- You may talk to your manager, someone else in your reporting chain, or any other manager outside of your reporting chain;
- Any Human Resources People Partner or Consultant (HR)
- The Respect@ team
- Our Compliance Helpline (complaints can be made anonymously to the Compliance Helpline)

Third parties may escalate concerns to a host, a security person or report the matter via the Compliance Helpline.

Information about how to raise or escalate a concern can also be found at go/myconcerns.

Concerns may be communicated either orally or in writing (here). Please provide as much information as possible about your concern. Having more detailed information allows us to address your concern as comprehensively, effectively and quickly as possible -- and we really do want to address your concerns.

If a complaint of prohibited conduct under this policy is substantiated, then appropriate disciplinary action, up to and including termination, will be taken.

The US Federal Equal Employment Opportunity Commission (EEOC) and various state agencies, investigate and prosecute complaints of prohibited harassment, discrimination and retaliation in employment. If you think you have been harassed or discriminated against, or that you have been retaliated against for resisting, complaining or participating in an investigation, you may file a complaint with the appropriate agency. The nearest office can be found by visiting the agency websites at www.eeoc.gov. There may be additional local laws that apply. If you have experienced harassment or assault that involves unwanted physical touching, coerced physical confinement or coerced sex acts, such conduct may constitute a crime and you should contact your local police department.

**Obligations as a manager**

Managers have a responsibility to create, uphold, and promote a safe, respectful, and inclusive work environment. Like all employees, managers are required to comply with the standards of conduct set forth in this policy. Managers may be subject to disciplinary action if they engage in, ignore, or in any way condone, conduct that violates this policy (for example, sexually harassing conduct). Managers are required to promptly report any violation or suspected violation of this policy to HR, to the Respect@ team or via the Compliance Helpline. Promptness is key and a manager should try to report as soon as possible upon learning of a concern whenever possible. Failure by a manager to forward a complaint in a timely fashion or at all, may result in discipline up to and including termination.

**Workplace investigations**

When we learn about a potential violation of our policies or Code of Conduct, it's our job and obligation to investigate. If a violation of policy or law is found as a result of that investigation, we will take timely appropriate action. Our goal is to create a safe and respectful work environment where everyone can come and do their best work.

**Who handles the concern**

Once a concern has been brought to our attention, it will be referred to the appropriate and qualified team to look into. Investigations will be conducted in an impartial, fair, timely, and thorough manner. In many instances, your manager or HR will likely be your first point of contact, and sometimes teams work...
instances, your manager or HR will likely be your first point of contact, and sometimes teams work together to investigate a concern. But no matter how you report a concern, we’ll take care of making sure it gets to the right people to look into and address it. Below are the main teams that look into workplace concerns.

- **Security - Theft**, leaks of Need to Know and Confidential Information (as defined in the Data Classification Guidelines), other intellectual property and/or privileged information, workplace violence and/or criminal activity.
- **Ethics & Compliance - Gifts, bribes or kickbacks, conflicts of interest as discussed in our Conflicts of Interest Policy, or violations of the Code of Conduct.**
- **Employee Relations - Violations of our policies against harassment, discrimination and retaliation.**
- **Internal Audit - Expense or accounting practices irregularities or violations.**
- **HR/Manager - Most other concerns such as interpersonal conflicts or challenges to performance ratings are typically handled by the relevant manager or HR.**

While every concern is different, the general process that each of these teams follow for handling a concern (see below) is similar.

### How a concern is handled

Every situation is different and how we (the team handling your concern) approach your concern may vary depending on local requirements. For example, if your concern is the subject of an active criminal investigation by law enforcement, deference to law enforcement may impact the scope or timing of our internal review. However, we can give you insight into some common steps we may take (or visit go/lifeofaconcern for a quick visual overview). Where appropriate, we inform HR of the concern if they are not already aware — HR can be a resource for you by listening to your concerns, guiding you through the complaint process, or pointing you to more support resources (such as confidential counseling through go/eap). Managers will be informed only if they have a business need to know.

We'll also gather information about the issue -- to do that, we'll need to talk with you. During the meeting there generally will be two members of the Investigations Team in the room. One person will be taking notes. It’s important that you be open and honest in your responses to questions. The Investigations Teams are committed to being respectful, impartial, and professional during the meeting.

We often need to speak with other people as well -- any individual(s) against whom the concerns are being raised, as well as people who may have witnessed the events at issue related to your concern, had similar experiences or who may have relevant information. Subject to local law, employees must cooperate and provide truthful information in an investigation. Providing false or misleading information in an investigation is a violation of this policy and can lead to discipline up to and including termination.

In addition, where applicable, we'll review documents and data that might provide us with additional context about the concern you raised. This could include but is not limited to: employment and performance records, demographic data, Googlegeist reports, contracts, emails, expense reports and invoices, video footage, and we take appropriate steps to preserve such information relevant to the investigation. If you think there is someone we should speak with or something we should review, please tell us. Also, let us know if there's something you would like to see happen while the investigation is pending or that would make you more comfortable while we look into your concern. We will take appropriate steps to keep written documentation and associated documents in the company's secure and confidential files.

HR will assist employees affected by the alleged prohibited behavior. This assistance may include, for
example, an accommodation, reassigning or moving an individual who raised concerns or against whom concerns have been raised, placing such individual on leave, or changing work schedules while an investigation is pending. HR will evaluate the need for accommodations or other interim measures based on the circumstances and information available at the time of the complaint.

Confidentiality

When Googlers approach managers or HR with a concern, they often ask whether the concern will be kept confidential. While we try to provide safe spaces for Googlers to surface concerns, both managers and HR have an obligation to address workplace concerns when they are raised. We treat our inquiries as confidentially as possible, only disclosing information on a need to know basis, but we can't promise absolute confidentiality as we may need to disclose some or all of the information we gather to look into and resolve the concern.

As a reminder, if you’d like to report a concern anonymously, you can do so through the Compliance Helpline. Please provide as much information as possible about your concern. Having more detailed information allows us to address your concern as comprehensively, effectively and quickly as possible -- and we really do want to address your concerns.

Resolving a concern

We try to look into and resolve workplace concerns as quickly as we can: we don’t want to have an uncomfortable situation continue to exist, but we need to be thorough. As we look into an issue, it’s possible we might need to come back to you and others to get additional information. We realize this may be difficult or upsetting, but we want to make sure that our information is accurate and as complete as possible to fairly assess the situation and determine next steps, and we will need your continued assistance as we do this. As we gather information, we may discover that there are additional people we need to speak with or documents we need to review, which can take more time. We’ll do our best to give you a timeframe for when you can expect us to follow up with you.

Once the team looking into your concern has gathered the information they need, they will need to reasonably conclude what they believe happened and whether any policies were violated. They will then work with HR and the appropriate business leaders to make recommendations on what actions to take. If it's decided that corrective action is appropriate, this could include but is not limited to: coaching, training, a verbal warning, a written warning, impact to performance ratings, impact to compensation, demotion, suspension, transfer or termination of employment.

In most circumstances, when the inquiry has been completed, someone from the team looking into the issue, HR and/or your manager will follow up with you, as well as the individual about whom the complaint was made, to share what we can regarding the outcome. While we typically create written documentation for the basis of the decision, together with any corrective action(s), the information we can share at the end of the process of looking into a concern is limited to protect the confidentiality and privacy of all parties involved. While we might be able to share general information about our process and whether we believe the concern violated any Google policies, we will most likely not be able to share more specific information about our inquiry, including details of any corrective action involving others, unless otherwise required by state or local law. We understand this may be frustrating, and that not everyone may be happy with the outcome every time. In any given issue, there can be a variety of perspectives and we try to take them all into account when looking into a concern.

After a concern
It can be uncomfortable for everyone right after we close out on a concern. You and others may be worried about what the outcome means for them, and how others will perceive them. It’s understandable that people may be acting more self-consciously because they want to be sure to do the right thing (potentially as a result of an issue being raised, receiving a warning or participating in a recommended training). Their self-consciousness should dissipate over time, but of course the commitment to do the right thing must not.

This self-consciousness should dissipate after several weeks, but if it doesn’t please let HR know. If you feel you are being retaliated against for raising the concern or participating in the investigation of the concern, please let HR know immediately. Finally, we do our best to have HR check in with you to see how things are going after a concern has been resolved, but if something additional happens - similar offending behavior, new behavior that offends, or something else is bothering you, please let us know. You can do that in any of the ways referenced above in terms of how to report a concern.

We want Google to be a great place to work, and we take workplace concerns seriously when they are brought to our attention. If you see or experience something that doesn’t feel right, please speak up.

Local Policies

While we have a US-wide Policy on Harassment, Discrimination, Retaliation, Standards of conduct, and Workplace concerns, this policy is expanded in some offices under local legislation - see the chart below for jurisdictions with such laws:

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<th>For California-based employees:</th>
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<td>To learn more about sexual harassment, see the California Department of Fair Employment and Housing’s (DFEH) information sheet. The United States Federal Equal Employment Opportunity Commission (EEOC) and various state agencies, including the California Department of Fair Employment and Housing (DFEH), investigate and prosecute complaints of prohibited harassment, discrimination and retaliation in employment. If you think you have been harassed or discriminated against, or that you have been retaliated against for resisting, complaining or participating in an investigation, you may file a complaint with the appropriate agency. The nearest office can be found by visiting the agency websites at <a href="http://www.eeoc.gov">www.eeoc.gov</a> and <a href="http://www.dfeh.ca.gov">www.dfeh.ca.gov</a>. There may be additional local laws that apply.</td>
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<th>For Illinois-based employees:</th>
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<tr>
<td>To learn more about sexual harassment, see the Illinois Department of Human Rights posting. The US Equal Employment Opportunity Commission (EEOC) and Illinois Department of Human Rights investigate and prosecute complaints of prohibited harassment, discrimination and retaliation in employment. If you think you have been harassed or discriminated against, or that you have been retaliated against for resisting, complaining or participating in an investigation, you may file a complaint with the appropriate agency. The nearest office can be found by visiting the agency websites at <a href="http://www.eeoc.gov">www.eeoc.gov</a> and <a href="http://www.illinois.gov/dhr">www.illinois.gov/dhr</a>. A charge with the IDHR must be filed within 300 days of the incident.</td>
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Administrative Contacts:
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Illinois Department of Human Rights
Chicago: 312-814-6200 or 800-662-3942
Chicago TTY: 866-740-3953
Springfield: 217-785-5100
Springfield TTY: 866-740-3953
www.illinois.gov/dhr

Illinois Sexual Harassment and Discrimination Helpline:
877-236-7703

For Maine-based employees:
If you think you have been harassed or discriminated against, or that you have been retaliated against for resisting, complaining or participating in an investigation, you may file a complaint with the appropriate agency. The nearest office can be found by visiting the agency websites at www.eeoc.gov and www.maine.gov/mhrc.

For Massachusetts-based employees:
If you are concerned about conduct that may violate Google's sexual harassment policy, please see Addressing a concern above on who you can contact, including contacting the Compliance Helpline at 1-844-676-8052. If you think you have been harassed or discriminated against, or that you have been retaliated against for resisting, complaining, or participating in an investigation, you may file a complaint with the appropriate agency. The nearest office can be found by visiting the agency websites at www.eeoc.gov/ and www.mass.gov/mcad.

For Michigan-based employees:
“Protected status” includes a determinable physical or mental characteristic. Persons with disabilities needing accommodations for employment must notify their employers in writing within 182 days. Both the EEOC and the Michigan Department of Civil Rights investigate and prosecute complaints of prohibited harassment, discrimination and retaliation in employment.

For New York-based employees:
Sexual harassment is not only prohibited by Google but also by state, federal, and, applicable local law. Sexual harassment is a violation of our policies and a form of employee misconduct. Employees of every level, including managers and supervisors, who engage in sexual harassment, or who allow such behavior to continue, will be disciplined for such misconduct. To learn more about sexual harassment, see the NYC Commission on Human Rights information sheet. Sexual harassment is prohibited by Title VII of the 1964 federal Civil Rights Act (codified as 42 U.S.C. § 2000e et seq.), the New York State Human Rights Law (NYHRL) at § 2000e et seq., and Federal and State criminal laws.
Human Rights Law, codified as N.Y. Executive Law, art. 15, § 290 et seq., and, for employees in New York City, the NYC Human Rights Law, codified in N.Y. Admin. Code § 8. If you think you have been harassed or discriminated against, or that you have been retaliated against for resisting, complaining or participating in an investigation, you may file a complaint with a government agency or pursue available remedies in court under federal, state, or applicable local antidiscrimination laws. There is no cost to file with these governmental agencies. Each of the agencies listed above can conduct impartial investigations, facilitate conciliation, and if the agency finds that there is probable cause or reasonable grounds to believe sexual harassment occurred, it may take the case to court or hearing and/or award relief, which varies but may include requiring Google to take action to stop the harassment, or redress the damage caused, including payment of monetary damages, attorney’s fees and civil fines. Courts may also award remedies if a violation of law is found.

Complaints with the New York State Division of Human Rights, United States Equal Employment Opportunity Commission, and the New York City Commission on Human Rights are subject to applicable statute of limitations. In addition, a complainant also has the right to hire a private attorney, and to pursue a private legal action in federal or state court in accordance with the applicable procedural requirements and within the applicable statute of limitations. Complaining internally to Google does not extend your time to file with an agency or in court. The contact information for each of these agencies is set forth below:

**New York State Division of Human Rights**

One Fordham Plaza, Fourth Floor,
Bronx, New York 10458

(888) 392-3644 or (718) 741-8400

[https://dhr.ny.gov/](https://dhr.ny.gov/) or [www.dhr.ny.gov/complaint](http://www.dhr.ny.gov/complaint)

**United States Equal Employment Opportunity Commission (EEOC)**

The EEOC has district, area, and field offices where complaints can be filed.

1-800-669-4000 (TTY: 1-800-669-6820)

E-mail: info@eeoc.gov

[www.eeoc.gov](http://www.eeoc.gov)

**NYC Commission on Human Rights**

Law Enforcement Bureau of the NYC Commission on Human Rights

40 Rector Street, 10th Floor
New York, New York 10006

311 or (212) 306-7450
There may be additional local laws that apply. If you have experienced harassment that involves unwanted physical touching, coerced physical confinement or coerced sex acts, such conduct may constitute a crime and you should contact your local police department.

Please also see Reproductive Health Notice of Employee Rights and Remedies for New York-based employees

For Vermont-based employees:

If you are concerned about conduct that may violate Google's sexual harassment policy, please see Addressing a concern above on who you can contact, including contacting the Compliance Helpline at 1-844-676-8052. If you think you have been harassed or discriminated against, or that you have been retaliated against for resisting, complaining or participating in an investigation, you may file a complaint with the appropriate agency. The nearest office can be found by visiting the agency websites at www.eeoc.gov and https://hrc.vermont.gov.

*Updated January 15, 2020*