

**Nos. 17-3752, 18-1253, 19-1120 & 19-1189**

---

**IN THE UNITED STATES COURT OF APPEALS  
FOR THE THIRD CIRCUIT**

COMMONWEALTH OF PENNSYLVANIA, *et al.*,  
*Plaintiffs-Appellees,*

v.

DONALD J. TRUMP,  
*in his official capacity as President of the United States, et al.,*  
*Defendants-Appellants,*  
and

LITTLE SISTERS OF THE POOR SAINTS PETER AND PAUL HOME,  
*Intervenor-Defendant-Appellant.*

On Appeal from the United States District Court  
for the Eastern District of Pennsylvania

Case No. 2:17-cv-04540-WB. Hon. Wendy Beetlestone

---

**BRIEF OF AMERICANS UNITED FOR SEPARATION OF CHURCH AND STATE;  
BEND THE ARC: A JEWISH PARTNERSHIP FOR JUSTICE; CENTRAL  
CONFERENCE OF AMERICAN RABBIS; GLOBAL JUSTICE INSTITUTE,  
METROPOLITAN COMMUNITY CHURCHES; INTERFAITH ALLIANCE  
FOUNDATION; MEN OF REFORM JUDAISM; METHODIST FEDERATION FOR  
SOCIAL ACTION; MUSLIM ADVOCATES; NATIONAL COUNCIL OF JEWISH  
WOMEN, INC.; PENN NORTHEAST CONFERENCE OF THE UNITED CHURCH  
OF CHRIST; PENN WEST CONFERENCE OF THE UNITED CHURCH OF  
CHRIST; PENNSYLVANIA SOUTHEAST CONFERENCE OF THE UNITED  
CHURCH OF CHRIST; PEOPLE FOR THE AMERICAN WAY FOUNDATION;  
RECONSTRUCTING JUDAISM; RECONSTRUCTIONIST RABBINICAL  
ASSOCIATION; RELIGIOUS COALITION FOR REPRODUCTIVE CHOICE;  
RELIGIOUS INSTITUTE, INC.; SIKH COALITION; T'RUAH; UNION FOR  
REFORM JUDAISM; AND WOMEN OF REFORM JUDAISM  
AS *AMICI CURIAE* SUPPORTING APPELLEES AND AFFIRMANCE**

---

CINDY NESBIT  
*Sikh Coalition*  
50 Broad Street, Suite 504  
New York, NY 10004  
(212) 655-3095

SIRINE SHEBAYA  
NIMRA AZMI  
*Muslim Advocates*  
P.O. Box 66408  
Washington, DC 20035  
(202) 897-2622

RICHARD B. KASTKEE  
ALISON TANNER  
*Americans United for  
Separation of Church  
and State*  
1310 L Street NW, Suite 200  
Washington, DC 20005  
(202) 466-3234  
katskee@au.org  
tanner@au.org

## **CORPORATE DISCLOSURE STATEMENT**

Amici are nonprofit organizations. They have no parent corporations, and no publicly held corporation owns any portion of any of them.

## TABLE OF CONTENTS

	Page
Corporate Disclosure Statement .....	i
Table of Authorities.....	iii
Interests of the <i>Amici Curiae</i> .....	1
Introduction .....	1
Summary of Argument.....	4
Argument .....	6
A. The Government Cannot Create Religious Exemptions That Unduly Harm Third Parties.....	6
1. Religious exemptions that harm third parties violate the Establishment Clause. ....	6
2. RFRA does not, and cannot, authorize religious exemptions that harm third parties.....	10
3. The Religious Exemption would impermissibly harm countless women. ....	13
B. The Government May Provide Religious Accommodations Only When Needed To Alleviate Substantial, Government-Imposed Burdens On Religious Exercise.....	17
1. Religious exemptions that do not alleviate substantial government-imposed burdens on religious exercise violate the Establishment Clause. ....	18
2. RFRA does not, and cannot, authorize religious accommodations when there is no substantial government-imposed burden on religious exercise.....	19
3. The Religious Exemption impermissibly authorizes exemptions without requiring substantial burdens on religious exercise, which do not exist. ....	22
C. The Moral Exemption Is Similarly Invalid. ....	27
Conclusion.....	29

**TABLE OF CONTENTS—continued**

	<b>Page</b>
Certificate of Bar Membership .....	31
Certificate of Compliance.....	32
Certificate of Service .....	33
Appendix of <i>Amici Curiae</i> .....	1a

## TABLE OF AUTHORITIES

	Page(s)
<b>Cases</b>	
<i>Africa v. Pennsylvania</i> , 662 F.2d 1025 (3d Cir. 1981).....	29
<i>Board of Trustees of University of Alabama v. Garrett</i> , 531 U.S. 356 (2001) .....	20
<i>Braunfeld v. Brown</i> , 366 U.S. 599 (1961) .....	7
<i>Burwell v. Dordt College</i> , 136 S. Ct. 2006 (2016) .....	26
<i>Burwell v. Hobby Lobby Stores, Inc.</i> , 573 U.S. 672 (2014) .....	<i>passim</i>
<i>Catholic Health Care System v. Burwell</i> , 796 F.3d 207 (2d Cir. 2015), <i>vacated</i> , 136 S. Ct. 2450 (2016).....	26
<i>City of Boerne v. Flores</i> , 521 U.S. 507 (1997) .....	20
<i>Clark v. Martinez</i> , 543 U.S. 371 (2005) .....	10
<i>Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter-day Saints v. Amos</i> , 483 U.S. 327 (1987) .....	3, 5, 8, 18
<i>County of Allegheny v. ACLU Greater Pittsburgh Chapter</i> , 492 U.S. 573 (1989) .....	5, 17, 18
<i>Cutter v. Wilkinson</i> , 544 U.S. 709 (2005) .....	4, 5, 8, 11
<i>Department of Health &amp; Human Services v. CNS International Ministries</i> , 136 S. Ct. 2006 (2016) .....	26
<i>Dordt College v. Burwell</i> , 801 F.3d 946 (8th Cir. 2015), <i>vacated</i> , 136 S. Ct. 2006 (2016) .....	26

## TABLE OF AUTHORITIES—continued

	Page(s)
<i>East Texas Baptist University v. Burwell</i> , 793 F.3d 449 (5th Cir. 2015), <i>vacated</i> , 136 S. Ct. 1557 (2016) .....	26
<i>EEOC v. R.G. &amp; G.R. Harris Funeral Homes, Inc.</i> , 884 F.3d 560 (6th Cir. 2018), <i>petition for cert. pending</i> , , No. 18-107 (filed July 24, 2018).....	20
<i>Employment Division v. Smith</i> , 494 U.S. 872 (1990) .....	12
<i>Estate of Thornton v. Caldor, Inc.</i> , 472 U.S. 703 (1985) .....	<i>passim</i>
<i>Eternal Word Television Network v. Secretary of U.S. Department Health &amp; Human Services</i> , 818 F.3d 1122 (11th Cir. 2016), <i>vacated</i> , No. 14-12696, 2016 WL 11504187 (11th Cir. Oct. 3, 2016).....	26
<i>Fallon v. Mercy Catholic Medical Center</i> , 877 F.3d 487 (3d Cir. 2017).....	29
<i>Geneva College v. Secretary of U.S. Department of Health &amp; Human Services</i> , 778 F.3d 422 (3d Cir. 2015), <i>vacated</i> , 126 S. Ct. 1557 (2016).....	20, 25, 27
<i>Gonzales v. O Centro Espírita Beneficente União do Vegetal</i> , 546 U.S. 418 (2006) .....	12
<i>Grace United Methodist Church v. City of Cheyenne</i> , 451 F.3d 643 (10th Cir. 2006) .....	11
<i>Henderson v. Kennedy</i> , 253 F.3d 12 (D.C. Cir. 2001) .....	21
<i>Hobbie v. Unemployment Appeals Commission</i> , 480 U.S. 136 (1987) .....	19
<i>Holt v. Hobbs</i> , 135 S. Ct. 853 (2015) .....	11, 12

## TABLE OF AUTHORITIES—continued

	Page(s)
<i>Hosanna-Tabor Evangelical Lutheran Church &amp; School v. EEOC</i> , 565 U.S. 171 (2012) .....	8
<i>Lee v. Weisman</i> , 505 U.S. 577 (1992) .....	10
<i>Little Sisters of the Poor Home for the Aged v. Burwell</i> , 794 F.3d 1151 (10th Cir. 2015), <i>vacated</i> , 136 S. Ct. 1557 (2016) .....	19, 26
<i>Lynch v. Donnelly</i> , 465 U.S. 668 (1984) .....	17
<i>Lyng v. Northwest Indian Cemetery Protective Ass'n</i> , 485 U.S. 439 (1988) .....	17
<i>Masterpiece Cakeshop, Ltd. v. Colorado Civil Rights Commission</i> , 138 S. Ct. 1719 (2018) .....	9
<i>Mahoney v. Doe</i> , 642 F.3d 1112 (D.C. Cir. 2011) .....	21
<i>Michigan Catholic Conference &amp; Catholic Family Services v. Burwell</i> , 807 F.3d 738 (6th Cir. 2015), <i>vacated</i> , 136 S. Ct. 2450 (2016) .....	26
<i>Midrash Sephardi, Inc. v. Town of Surfside</i> , 366 F.3d 1214 (11th Cir. 2004) .....	11
<i>Navajo Nation v. U.S. Forest Service</i> , 535 F.3d 1058 (9th Cir. 2008) .....	23
<i>Pennsylvania v. Trump</i> , 351 F. Supp. 3d 791 (E.D. Pa. 2019)..... <i>passim</i>	
<i>Priests for Life v. U.S. Department of Health &amp; Human Services</i> , 772 F.3d 229 (D.C. Cir. 2014), <i>vacated</i> , 136 S. Ct. 1557 (2016) .....	16, 26

## TABLE OF AUTHORITIES—continued

	<b>Page(s)</b>
<i>Real Alternatives, Inc. v. Secretary Department of Health &amp; Human Services,</i> 867 F.3d 338 (3d Cir. 2017).....	<i>passim</i>
<i>Santa Fe Independent School District v. Doe,</i> 530 U.S. 290 (2000) .....	10
<i>Sharpe Holdings, Inc. v. U.S. Department of Health &amp; Human Services,</i> 801 F.3d 927 (8th Cir. 2015), <i>vacated</i> , No. 15-775, 2016 WL 2842448 (May 16, 2016) .....	26
<i>Sherbert v. Verner,</i> 374 U.S. 398 (1963) .....	7, 12
<i>Texas Monthly, Inc. v. Bullock,</i> 489 U.S. 1 (1989) .....	7, 8, 17, 18
<i>United States v. Lee,</i> 455 U.S. 252 (1982) .....	7
<i>University of Notre Dame v. Burwell,</i> 786 F.3d 606 (7th Cir. 2015), <i>vacated</i> , 136 S. Ct. 2007 (2016) .....	26
<i>University of Notre Dame v. Sebelius,</i> 988 F. Supp. 2d 912 (N.D. Ind. 2013), <i>aff'd</i> , 786 F.3d 606 (7th Cir. 2015), <i>vacated</i> , 136 S. Ct. 2007 (2016) .....	26
<i>Wallace v. Jaffree,</i> 472 U.S. 38 (1985) .....	18
<i>Washington v. Klem,</i> 497 F.3d 272 (3d Cir. 2007).....	26
<i>Welsh v. United States,</i> 398 U.S. 333 (1970) .....	28
<i>Wilson v. James,</i> No. 15-5338, 2016 WL 3043746 (D.C. Cir. May 17, 2016) .....	21
<i>Wisconsin v. Yoder,</i> 406 U.S. 205 (1972) .....	7

## TABLE OF AUTHORITIES—continued

	Page(s)
<i>Zubik v. Burwell</i> , 136 S. Ct. 1557 (2016) .....	16, 26
<b>Constitution, Statutes, and Regulatory Materials</b>	
U.S. Const. amend. I .....	<i>passim</i>
2 U.S.C. § 1602 .....	9
26 U.S.C. § 6033 .....	9
29 U.S.C. § 1003 .....	10
42 U.S.C. § 300gg-13 .....	1
42 U.S.C. §§ 2000bb <i>et seq.</i> .....	11, 12, 19, 21
42 U.S.C. §§ 2000cc <i>et seq.</i> .....	10, 11, 21
26 C.F.R. § 54.9815-2713 .....	1
29 C.F.R. § 2590.715-2713 .....	2
45 C.F.R. § 147.130 .....	2
45 C.F.R. § 147.131 .....	3, 4, 22
45 C.F.R. § 147.131 (2015) .....	2, 9
45 C.F.R. § 147.132 .....	3, 22, 23, 25
45 C.F.R. § 147.133 .....	4, 27
76 Fed. Reg. 46,621 (Aug. 3, 2011) .....	9
78 Fed. Reg. 8456 (Feb. 6, 2013) .....	9
83 Fed. Reg. 57,536 (Nov. 15, 2018) .....	16, 24, 25
83 Fed. Reg. 57,592 (Nov. 15, 2018) .....	3, 28
<b>Other Authorities</b>	
Mira Aubuchon & Richard S. Legro, <i>Polycystic Ovary Syndrome: Current Infertility Management</i> , 54 CLINICAL OBSTETRICS & GYNECOLOGY 675 (2011) .....	14

## TABLE OF AUTHORITIES—continued

	Page(s)
139 Cong. Rec. S14,350–01 (daily ed. Oct. 26, 1993) .....	13
139 Cong. Rec. S14,352 (daily ed. Oct. 26, 1993) .....	13
Anne Rachel Davis et al., <i>Oral Contraceptives for Dysmenorrhea in Adolescent Girls: A Randomized Trial</i> , 106 OBSTETRICS & GYNECOLOGY 97 (2005), <a href="https://bit.ly/2L9LVgo">https://bit.ly/2L9LVgo</a> .....	14
THE FEDERALIST No. 10 (James Madison) (Jacob E. Cooke ed., 1961).....	23
Diana Greene Foster et al., <i>Number of Oral Contraceptive Pill Packages Dispensed and Subsequent Unintended Pregnancies</i> , 117 OBSTETRICS & GYNECOLOGY 566 (2011), <a href="https://bit.ly/2IKftiS">https://bit.ly/2IKftiS</a> .....	16
Aileen M. Gariepy et al., <i>The Impact of Out-of-Pocket Expense on IUD Utilization Among Women with Private Insurance</i> , 84 CONTRACEPTION e39 (2011) .....	15
Frederick Mark Gedicks, “ <i>Substantial</i> ” Burdens: <i>How Courts May (and Why They Must) Judge Burdens on Religion Under RFRA</i> , 85 GEO. WASH. L. REV. 94 (2017).....	23
INSTITUTE OF MEDICINE, CLINICAL PREVENTATIVE SERVICES FOR WOMEN: CLOSING THE GAPS (2011), <a href="http://bit.ly/2t6lgfr">http://bit.ly/2t6lgfr</a> .....	2
Elly Kosova, <i>How Much Do Different Kinds of Birth Control Cost without Insurance?</i> , NAT'L WOMEN'S HEALTH NETWORK (Nov. 17, 2017), <a href="https://bit.ly/2HSYwmM">https://bit.ly/2HSYwmM</a> .....	15
<i>Large Meta-Analysis Shows That the Protective Effect of Pill Use Against Endometrial Cancer Lasts for Decades</i> , 47 PERSP. ON SEXUAL & REPROD. HEALTH 228 (2015) .....	14
Michael W. McConnell, <i>Accommodation of Religion: An Update and a Response to the Critics</i> , 60 GEO. WASH. L. REV. 685 (1992).....	18
S. Rep. No. 103-111 (1993).....	12

## **INTERESTS OF THE *AMICI CURIAE*<sup>1</sup>**

*Amici* are religious and civil-rights organizations that represent diverse faiths and beliefs but are united in respecting the important but distinct roles of religion and government in the life of the Nation. Constitutional and statutory protections work hand-in-hand to safeguard religious freedom for all Americans, ensuring that government does not interfere in private matters of conscience, does not promote any particular denomination or provide believers with preferential benefits, and does not force innocent third parties to bear the costs and burdens of others' religious exercise. *Amici* write to explain why the challenged Final Rules violate fundamental First Amendment protections for religious freedom.

The *amici* are described in the Appendix.

## **INTRODUCTION**

The Women's Health Amendment to the Patient Protection and Affordable Care Act and the ACA's implementing regulations require that employer-provided health plans cover preventive care for women—including all FDA-approved methods of contraception—without cost-sharing. *See* 42 U.S.C. § 300gg-13(a)(4); 26 C.F.R. § 54.9815-2713(a)(1)(iv);

---

<sup>1</sup> No counsel for a party authored this brief in whole or in part, and no person other than *amici*, their members, or their counsel made a monetary contribution intended to fund the brief's preparation or submission. All parties have consented to the filing of *amicus* briefs.

29 C.F.R. § 2590.715-2713(a)(1)(iv); 45 C.F.R. § 147.130(a)(1)(iv). This requirement guarantees insurance coverage for family planning and other medical services that the government has determined are essential to women's health and well-being. *See INSTITUTE OF MEDICINE, CLINICAL PREVENTATIVE SERVICES FOR WOMEN: CLOSING THE GAPS* 102–10 (2011), <http://bit.ly/2t6lgfr>.

Under 45 C.F.R. § 147.131(a) (2015), houses of worship have been fully exempt from the requirement. Under 45 C.F.R. § 147.131(c) (2015), religiously affiliated entities have been entitled to a religious accommodation (i.e., an exemption) if they give notice that they want one, in which case the government arranges for the coverage to be provided without cost to or participation by the objecting entity. And under *Burwell v. Hobby Lobby Stores, Inc.*, 573 U.S. 672 (2014), closely held for-profit businesses with religious objections are likewise entitled to the accommodation.

In October 2017, without notice-and-comment rulemaking, the government issued two Interim Final Rules that changed the accommodation process dramatically. Then, making “largely ‘non-substantial technical revisions’” that did “not alter the fundamental substance of the exemptions set forth in the IFRs,” the government issued its final rules thirteen months later. *Pennsylvania v. Trump*, 351 F. Supp.

3d 791, 803 (E.D. Pa. 2019) (quoting 83 Fed. Reg. 57,592, 57,567 (Nov. 15, 2018)).

The Rules establish religious and moral exemptions that effectively nullify the contraceptive-coverage requirement's protections for countless women. The Religious Exemption, 45 C.F.R. § 147.132, provides that nongovernmental insurance-plan sponsors may, on the basis of religious objections, exempt themselves from the contraceptive-coverage requirement in a way that affirmatively bars the government from making separate arrangements to provide the coverage. Or objecting entities may instead elect to notify the government of their intention not to provide the coverage without standing in the way of the government's separate arrangements (*see id.* § 147.131(d)), invoking the accommodation previously available to all but publicly traded companies.<sup>2</sup> And objecting entities that have taken the preexisting accommodation may revoke their notice to the government,

---

<sup>2</sup> Though it has become common shorthand to use “accommodation” to mean the ability to refuse to provide the coverage on giving notice (so that the government may ensure that the coverage is provided by a third-party insurer), and “exemption” to mean the ability also to block the government’s separate arrangements for the coverage, a religious accommodation is simply an exemption or partial exemption from the law on religious grounds. *See generally Corp. of the Presiding Bishop v. Amos*, 483 U.S. 327 (1987). *Amici* therefore use the terms interchangeably.

thus requiring the government to curtail its separate provision of the coverage. *See id.* § 147.131(c)(4).

The Moral Exemption provides that nongovernmental insurance-plan sponsors (other than publicly traded for-profit companies) may likewise avail themselves of either version of the exemption, and switch between the two at will, based on what the government terms a “moral objection.” *See id.* §§ 147.131(c), 147.133.

*Amici* agree with the district court that the Rules violate both the procedural and substantive requirements of the Administrative Procedure Act. We write to explain in more detail why the Religious Freedom Restoration Act does not and cannot confer authority to promulgate the Rules.

## **SUMMARY OF ARGUMENT**

A. The Supreme Court has made clear that when evaluating religious exemptions from generally applicable laws, “courts must take adequate account of the burdens a requested accommodation may impose on nonbeneficiaries.” *Cutter v. Wilkinson*, 544 U.S. 709, 720 (2005). If, in purporting to accommodate the religious exercise of some, the government imposes costs and burdens on others, it prefers the beliefs of the benefited over the beliefs, rights, and interests of the burdened, thus violating the Establishment Clause. *See Estate of Thornton v. Caldor, Inc.*, 472 U.S. 703,

709–10 (1985). That is true whether a religious exemption is premised on the Religious Freedom Restoration Act (42 U.S.C. § 2000bb *et seq.*), on other federal or state statutes or regulations, or on the First Amendment’s Free Exercise Clause. *See, e.g., Hobby Lobby*, 573 U.S. at 729 n.37; *Cutter*, 544 U.S. at 720; *Caldor*, 472 U.S. at 709–10. Yet in the name of accommodating businesses and colleges, the Religious Exemption here strips employees, students, dependents, and other innocent third parties of the insurance coverage to which they are entitled by law, impermissibly imposing on them substantial costs and burdens just to obtain the critical healthcare that should be available to them without out-of-pocket costs.

B. The Supreme Court has also made clear that religious exemptions from general laws are permissible, if at all, only when they alleviate substantial government-imposed burdens on religious exercise. *See, e.g., County of Allegheny v. ACLU Greater Pittsburgh Chapter*, 492 U.S. 573, 613 n.59 (1989). When they do not, they are unconstitutional preferences for religion. *Amos*, 483 U.S. at 334. Yet the Religious Exemption here is available without regard to whether any entity demonstrates that the pre-existing regulatory accommodation substantially burdens its religious exercise—a prerequisite that cannot be met. So RFRA does not authorize, and the Establishment Clause does not allow, the exemption.

C. Finally, although the government also affords a “Moral Exemption,” either that exemption is broader than the Religious Exemption, in which case it is *ultra vires*, or it is just the Religious Exemption by another name, in which case it suffers precisely the same constitutional defects as its sibling. Neither exemption can stand.

## ARGUMENT

### A. The Government Cannot Create Religious Exemptions That Unduly Harm Third Parties.

#### 1. Religious exemptions that harm third parties violate the Establishment Clause.

The rights to believe, or not, and to practice one’s faith, or not, are sacrosanct. But they do not extend to imposing the costs and burdens of one’s beliefs on innocent third parties. Government should not, and under the Establishment Clause cannot, favor the religious beliefs of some at the expense of the rights, beliefs, and health of others. If religious exemptions from general laws detrimentally affect nonbeneficiaries, they constitute unconstitutional preferences for the favored religious beliefs and their adherents.

Thus, in *Caldor*, the Supreme Court invalidated a law requiring employers to accommodate Sabbatarians in all instances, because “the statute t[ook] no account of the convenience or interests of the employer or those of other employees who do not observe a Sabbath.” 472 U.S. at 709.

The Court held that “unyielding weighting in favor of Sabbath observers over all other interests” has “a primary effect that impermissibly advances a particular religious practice.” *Id.* at 710. Similarly, in *Texas Monthly, Inc. v. Bullock*, 489 U.S. 1 (1989), the Court invalidated a sales-tax exemption for religious periodicals because it unconstitutionally “burden[ed] nonbeneficiaries by increasing their tax bills by whatever amount [was] needed to offset the benefit bestowed on subscribers to religious publications.” *Id.* at 18 n.8 (plurality opinion).

The Supreme Court’s free-exercise jurisprudence incorporates this same principle. In *United States v. Lee*, 455 U.S. 252, 261 (1982), the Court rejected an Amish employer’s request for an exemption from paying social-security taxes because the exemption would “operate[ ] to impose the employer’s religious faith on the employees.” And in *Braunfeld v. Brown*, 366 U.S. 599, 608–09 (1961), the Court refused an exemption from Sunday-closing laws because it would have provided Jewish business owners with “an economic advantage over their competitors who must remain closed on that day.” In contrast, the Court recognized a Seventh-Day Adventist’s right to an exemption from a restriction on unemployment benefits in *Sherbert v. Verner*, 374 U.S. 398, 409 (1963), because the exemption would not “serve to abridge any other person’s religious liberties.” And the Court granted exemptions from state truancy laws in *Wisconsin v. Yoder*, 406 U.S. 205,

235–36 (1972), only after Amish parents demonstrated the “adequacy of their alternative mode of continuing informal vocational education” to meet their children’s educational needs.

In short, a religious accommodation “must be measured so that it does not override other significant interests” (*Cutter*, 544 U.S. at 722) and must “not impose substantial burdens on nonbeneficiaries while allowing others to act according to their religious beliefs” (*Texas Monthly*, 489 U.S. at 18 n.8 (plurality opinion)). When nonbeneficiaries would be harmed, religious exemptions are forbidden. *Id.*; *Caldor*, 472 U.S. at 709–10.

Indeed, in only one narrow set of circumstances (in two cases) has the Supreme Court *ever* upheld religious exemptions that burdened third parties in any meaningful way—namely, when the core Establishment and Free Exercise Clause protections for the autonomy and ecclesiastical authority of religious institutions required the accommodation. Specifically, the Court held in *Hosanna-Tabor Evangelical Lutheran Church & School v. EEOC*, 565 U.S. 171, 196 (2012), that the Americans with Disabilities Act could not be enforced in a way that would interfere with a church’s selection of its ministers. And in *Amos*, 483 U.S. at 330, 339, the Court upheld, under Title VII’s statutory religious exemption, a church’s firing of an employee who was not in religious good standing. These exemptions did not amount to impermissible religious favoritism, and therefore were permissible under

the Establishment Clause, because they directly implicated the “church autonomy” that is “enshrined in the constitutional fabric of this country” (*Real Alternatives, Inc. v. Sec'y Dep't of Health & Human Servs.*, 867 F.3d 338, 352 (3d Cir. 2017)).

Concerns for church autonomy have no bearing here, as the Rules do not apply to churches (which were already exempted by 45 C.F.R. § 147.131(a) (2015)). And as the Supreme Court recently explained, if the special solicitude for churches and their clergy “were not confined,” the result would be “inconsistent with the history and dynamics of civil rights laws that ensure equal access to goods, services, and public accommodations.” *Masterpiece Cakeshop, Ltd. v. Colo. Civil Rights Comm'n*, 138 S. Ct. 1719, 1727 (2018).<sup>3</sup>

---

<sup>3</sup> For similar reasons, Appellants (Gov't Br. 43–44; Intervenor Br. 46) are incorrect that the challenged Religious Exemption and the preexisting exemption for houses of worship must stand or fall together. Although the government now contends that “[t]he church exemption . . . is not tailored to any plausible free-exercise concerns” (Gov't Br. 44), that exemption was created “to provide for a religious accommodation that respects the unique relationship between a house of worship and its employees in ministerial positions” (76 Fed. Reg. 46,621, 46,623 (Aug. 3, 2011); *accord* 78 Fed. Reg. 8456, 8461 (Feb. 6, 2013)). In keeping with the principle of noninterference with the internal workings of churches, the government routinely draws distinctions between houses of worship and nonchurch nonprofits. *Cf.*, e.g., 2 U.S.C. § 1602(8)(B)(xviii) (exempting churches from Lobbying Disclosure Act's registration requirements); 26 U.S.C. § 6033(a)(3)(A)(i), (iii) (exempting churches from obligations for nonprofits to register with Internal Revenue Service and to submit annual informational tax filings); 29 U.S.C.

**2. RFRA does not, and cannot, authorize religious exemptions that harm third parties.**

Appellants argue that RFRA requires the Religious Exemption. That is incorrect both as a constitutional matter and as a matter of statutory construction.

*a. Because RFRA cannot require what the Establishment Clause forbids* (*Santa Fe Indep. Sch. Dist. v. Doe*, 530 U.S. 290, 302 (2000)) (“[T]he principle that government may accommodate the free exercise of religion does not supersede the fundamental limitations imposed by the Establishment Clause.”) (quoting *Lee v. Weisman*, 505 U.S. 577, 587 (1992))), it should not be read to afford religious accommodations that would harm nonbeneficiaries if an alternative—i.e., constitutionally permissible—construction is possible (*see, e.g., Clark v. Martinez*, 543 U.S. 371, 380–81 (2005)). Thus, in interpreting RFRA and its sister statute, the Religious Land Use and Institutionalized Persons Act (42 U.S.C. §§ 2000cc *et seq.*), the Supreme Court has enforced the constitutional prohibition against unduly burdening third parties by affording the statutes a saving construction that builds in the Establishment Clause’s safeguards.<sup>4</sup>

---

§ 1003(b)(2) (exempting church plans from ERISA). The numerous classes of entities—including publicly traded for-profit corporations—exempted here are not situated similarly to houses of worship.

<sup>4</sup> RFRA and RLUIPA employ virtually identical language and serve the same congressional purpose. *Compare 42 U.S.C. § 2000bb-1, with 42 U.S.C.*

Specifically, the Supreme Court held in *Cutter* that “[p]roperly applying RLUIPA, courts must take adequate account of the burdens a requested accommodation may impose on nonbeneficiaries” to ensure that accommodations do “not override other significant interests.” 544 U.S. at 720, 722 (citing *Calder*, 472 U.S. at 709–10). The Court repeated that requirement in *Hobby Lobby*. 573 U.S. at 729 n.37. Indeed, with respect to exemptions from the very contraceptive-coverage requirement at issue here, every Justice in *Hobby Lobby* authored or joined an opinion recognizing that detrimental effects on nonbeneficiaries must be considered. *See id.* at 693 (“Nor do we hold . . . that . . . corporations have free rein to take steps that impose ‘disadvantages . . . on others’ or that require ‘the general public [to] pick up the tab.’”); *id.* at 739 (Kennedy, J., concurring) (religious exercise must not “unduly restrict other persons . . . in protecting their own interests”); *id.* at 745 (Ginsburg, J., joined by Breyer, Kagan, and Sotomayor, JJ., dissenting) (“Accommodations to religious beliefs or observances . . . must not significantly impinge on the interests of third parties.”); *see also Holt*, 135 S. Ct. at 867 (Ginsburg, J., concurring)

---

§ 2000cc-1. Accordingly, they apply “the same standard.” *Holt v. Hobbs*, 135 S. Ct. 853, 860 (2015) (citation omitted). And decisions under one apply equally to the other. *See, e.g.*, *Real Alternatives*, 867 F.3d at 360; *Grace United Methodist Church v. City of Cheyenne*, 451 F.3d 643, 661 (10th Cir. 2006); *Midrash Sephardi, Inc. v. Town of Surfside*, 366 F.3d 1214, 1226–27 (11th Cir. 2004).

(religious accommodation constitutionally permissible because it “would not detrimentally affect others who do not share petitioner’s belief”).

*b.* This construction of RFRA is not just presumed as a matter of constitutional avoidance; it is also what Congress intended.

Before 1990, the Supreme Court had interpreted the Free Exercise Clause to require strict scrutiny (i.e., a compelling governmental interest and narrow tailoring) when general laws substantially burdened religious exercise. *See, e.g., Sherbert*, 374 U.S. at 407. In *Employment Division v. Smith*, 494 U.S. 872 (1990), however, the Court changed the rule, holding that generally applicable laws that are facially neutral with respect to religion are presumptively constitutional and subject to only minimal rational-basis review, even if the burden falls more heavily on some people because of their religion. Congress responded by enacting RFRA to restore the Court’s pre-*Smith* free-exercise jurisprudence as a statutory test for religious accommodations. *See* 42 U.S.C. § 2000bb(b)(1); *Gonzales v. O Centro Espírita Beneficente União do Vegetal*, 546 U.S. 418, 424 (2006); S. Rep. No. 103-111, at 8 (1993).

In doing so, Congress necessarily—and quite consciously—adopted into RFRA the Establishment Clause’s prohibitions recognized in pre-*Smith* free-exercise law. *See, e.g.*, 139 Cong. Rec. S14,350–01 (daily ed. Oct. 26, 1993) (statement of Sen. Kennedy) (“The act creates no new rights for any

religious practice or for any potential litigant. Not every free exercise claim will prevail, just as not every claim prevailed prior to the *Smith* decision.”); 139 Cong. Rec. S14,352 (daily ed. Oct. 26, 1993) (statement of Sen. Hatch) (RFRA “does not require the Government to justify every action that has some effect on religious exercise”). Hence, “when assessing RFRA claims,” this Court “look[s] to pre-*Smith* free exercise jurisprudence” as expounded in *Sherbert* and the other decisions described above. *Real Alternatives*, 867 F.3d at 355. It follows that although RFRA provides critical protections for religious exercise, the Act does not—and as a constitutional matter cannot—license the government’s imposition of costs and burdens on innocent third parties to accommodate another person’s or business’s religious exercise.

**3. The Religious Exemption would impermissibly harm countless women.**

Because the Religious Exemption empowers employers not just to opt out of providing contraceptive coverage but also to bar the government from ensuring that the coverage is provided another way, the practical effect is that women who get their health insurance through entities that avail themselves of the Exemption will be denied the insurance coverage to which they are entitled by law. They will thus have to pay out-of-pocket for critical medical services that otherwise would be available to them without cost-sharing. And those who cannot afford to pay will be forced to choose less

medically appropriate health services or to forgo needed care altogether. By making employees, students, and dependents bear these costs and burdens of accommodating objecting entities, the Exemption violates the Establishment Clause and cannot be authorized by RFRA.

Contraceptives are critical healthcare. Not only do they prevent unintended pregnancies, but they protect the health of women with the “many medical conditions for which pregnancy is contraindicated” (*Hobby Lobby*, 573 U.S. at 737 (Kennedy, J., concurring)). They also reduce risks of endometrial and ovarian cancer. *See Large Meta-Analysis Shows That the Protective Effect of Pill Use Against Endometrial Cancer Lasts for Decades*, 47 PERSP. ON SEXUAL & REPROD. HEALTH 228, 228 (2015). They preserve fertility by treating conditions such as polycystic ovary syndrome. *See Mira Aubuchon & Richard S. Legro, Polycystic Ovary Syndrome: Current Infertility Management*, 54 CLINICAL OBSTETRICS & GYNECOLOGY 675, 676 (2011). And they alleviate severe premenstrual symptoms such as dysmenorrhea. *See Anne Rachel Davis et al., Oral Contraceptives for Dysmenorrhea in Adolescent Girls: A Randomized Trial*, 106 OBSTETRICS & GYNECOLOGY 97, 97 (2005), <https://bit.ly/2L9LVgo>.

But contraceptives are expensive. Without insurance, the annual cost for prescription oral contraception may be as much as \$600. *See Elly Kosova, How Much Do Different Kinds of Birth Control Cost without Insurance?*,

NAT'L WOMEN'S HEALTH NETWORK (Nov. 17, 2017), <https://bit.ly/2HSYwmM>. The most effective contraceptives— intrauterine devices or contraceptive implants—may cost \$1,000 out-of-pocket. *Id.* And even small differences in cost between contraceptives may deter women from choosing the most effective and medically appropriate form for them: Women who must pay more than \$50 out-of-pocket, for example, are about seven times less likely to obtain an intrauterine device than are women who would pay less than \$50. *See* Aileen M. Gariepy et al., *The Impact of Out-of-Pocket Expense on IUD Utilization Among Women with Private Insurance*, 84 CONTRACEPTION e39, e41 (2011). And with less effective contraceptives or reduced options for the most medically appropriate ones come increased risks of unintended pregnancies, increased risks of serious, potentially life-threatening illnesses, and increased severity of symptoms from otherwise treatable conditions.

Moreover, “[t]he evidence shows that contraceptive use is highly vulnerable to even seemingly minor obstacles.” *Priests for Life v. U.S. Dep’t of Health & Human Servs.*, 772 F.3d 229, 265 (D.C. Cir. 2014), *vacated and remanded by Zubik v. Burwell*, 136 S. Ct. 1557, 1560 (2016) (per curiam). For example, requiring women to return to the clinic for oral-contraceptive refills every three months rather than providing a year’s supply yielded a 30% greater incidence of unintended pregnancies and, correspondingly, a

46% increase in abortions. Diana Greene Foster et al., *Number of Oral Contraceptive Pill Packages Dispensed and Subsequent Unintended Pregnancies*, 117 OBSTETRICS & GYNECOLOGY 566, 570 (2011), <https://bit.ly/2IKftiS>.

Hence, many women deprived of contraceptive coverage because of the challenged Rules will face pressure to choose cheaper, often less effective or less medically appropriate contraceptives—or to do without. And even for those who may as a formal matter have other routes to obtain insurance coverage, the administrative hurdles, additional time, additional expense, and potential need to expose intensely personal details of their medical history or intimate relations are all significant and sometimes decisive deterrents. Thus, while for some women, “contraceptives may be available through other sources” apart from coverage offered by objecting entities, such as “a plan of another family member” or “another government program” (Religious Exemptions and Accommodations for Coverage of Certain Preventative Services Under the Affordable Care Act, 83 Fed. Reg. 57,536, 57,551 (Nov. 15, 2018)), for any particular individual that assertion is speculative at best; alternatives may be impracticable or wholly unavailable.

**B. The Government May Provide Religious Accommodations Only When Needed To Alleviate Substantial, Government-Imposed Burdens On Religious Exercise.**

When official action has the effect of imposing *substantial* burdens on religious exercise, the government may (and sometimes must) act to ameliorate those burdens (*see, e.g.*, *Lynch v. Donnelly*, 465 U.S. 668, 673 (1984)), subject to, among other restrictions, the constitutional prohibition against shifting the costs to nonbeneficiaries (*see* Part A, *supra*). But “government simply could not operate if it were required to satisfy every citizen’s religious needs and desires.” *Lyng v. Nw. Indian Cemetery Protective Ass’n*, 485 U.S. 439, 452 (1988). And when asserted burdens on religious exercise are insubstantial or else exist independently of any governmental action, the grant of a legal exemption would constitute official promotion of religion that violates the Establishment Clause. *See Allegheny*, 492 U.S. at 613 n.59; *Texas Monthly*, 489 U.S. at 15 (plurality opinion).

Here, the government affords categorical exemptions without requiring businesses to show, or even assert, a substantial government-imposed burden on religious exercise. The Religious Exemption thus exceeds the authority granted by RFRA and impermissibly promotes religion in derogation of the Establishment Clause.

**1. Religious exemptions that do not alleviate substantial government-imposed burdens on religious exercise violate the Establishment Clause.**

An “accommodation of religion, in order to be permitted under the Establishment Clause, must lift ‘an identifiable burden on the exercise of religion’ that the government itself has imposed. *Allegheny*, 492 U.S. at 613 n.59 (quoting *Amos*, 483 U.S. at 348 (O’Connor, J., concurring)); *see also Texas Monthly*, 489 U.S. at 15 (plurality opinion) (accommodations must “reasonably be seen as removing a significant state-imposed deterrent to the free exercise of religion”); *Wallace v. Jaffree*, 472 U.S. 38, 84 (1985) (O’Connor, J., concurring in the judgment) (religious accommodation must lift “state-imposed burden on the free exercise of religion” that does not result from Establishment Clause). Absent a substantial government-imposed burden, a religious accommodation would impermissibly “create[ ] an incentive or inducement (in the strong form, a compulsion) to adopt [the benefited religious] practice or conviction.” Michael W. McConnell, *Accommodation of Religion: An Update and a Response to the Critics*, 60 GEO. WASH. L. REV. 685, 686 (1992).

Granting a religious exemption from a general law without first objectively determining that there exists a substantial government-imposed burden on the claimant’s actual religious exercise would thus also unconstitutionally “single out a particular class of [religious observers] for

favorable treatment and thereby have the effect of implicitly endorsing a particular religious belief.” *Hobbie v. Unemployment Appeals Comm’n*, 480 U.S. 136, 145 n.11 (1987).

**2. RFRA does not, and cannot, authorize religious accommodations when there is no substantial government-imposed burden on religious exercise.**

What the Establishment Clause requires, RFRA incorporates as an express statutory prerequisite: To assert a colorable accommodation claim, RFRA claimants must first demonstrate that the “[g]overnment [has] substantially burden[ed their] exercise of religion.” See 42 U.S.C. § 2000bb-1.

The bare assertion that religious exercise is burdened is insufficient to trigger RFRA’s requirement to accommodate, because “accepting any burden alleged by [complainants] as ‘substantial’” would “ignore the import . . . of the ‘substantial’ qualifier in the RFRA test.” *Real Alternatives*, 867 F.3d at 358 & n.24 (quoting *Little Sisters of the Poor v. Burwell*, 794 F.3d 1151, 1176 (10th Cir. 2015), *vacated*, 136 S. Ct. 1557 (2016)). And absent the “imperative safeguard” of RFRA’s prerequisites, “religious beliefs would invariably trump government action.” *Id.* at 365.

Because it is a legal question, not a factual one, whether an asserted burden is substantial (*id.* at 356 (quoting *Geneva Coll. v. Sec’y U.S. Dep’t of Health & Human Servs.*, 778 F.3d 422, 442 (3d Cir. 2015), *vacated*, 126 S.

Ct. 1557 (2016))), it is for the courts, not individual claimants, to make the dispositive determination (*see EEOC v. R.G. & G.R. Harris Funeral Homes, Inc.*, 884 F.3d 560, 588 (6th Cir. 2018), *petition for cert. pending*, No. 18-107 (filed July 24, 2018) (“Most circuits, including this one, have recognized that a party can sincerely believe that he is being coerced into engaging in conduct that violates his religious convictions without actually, as a matter of law, being so engaged.”)). Agency determinations with respect to that legal question must likewise be subject to *de novo* review, because agencies can never be the last word on constitutional issues. *See Bd. of Trustees of Univ. of Ala. v. Garrett*, 531 U.S. 356, 365 (2001) (recognizing “long-settled principle that it is the responsibility of this Court, not Congress, to define the substance of constitutional guarantees”) (citing *City of Boerne v. Flores*, 521 U.S. 507, 519–24 (1997)). And hence, the executive branch is not entitled to deference here. *See Pennsylvania*, 351 F. Supp. 3d at 823; *see also Hobby Lobby*, 573 U.S. at 720–36 (analyzing whether contraceptive-coverage requirement violated RFRA without giving deference to agency views).

What is more, while a religious practice need not be “central to” the adherent’s “system of religious belief” to give rise to a potential RFRA claim (42 U.S.C. § 2000cc-5(7)(A); *see* 42 U.S.C. § 2000bb-2(4)), there must always be a sufficient “nexus” between claimants’ religious beliefs and the practices

for which accommodations are sought to demonstrate that the government is “forc[ing] claimants] to engage in conduct that their religion forbids or . . . prevent[ing] them from engaging in conduct their religion requires” (*Mahoney v. Doe*, 642 F.3d 1112, 1121 (D.C. Cir. 2011) (omission in original) (quoting *Henderson v. Kennedy*, 253 F.3d 12, 16 (D.C. Cir. 2001))). Otherwise, there is no substantial burden on religious exercise—as a matter of law. *Id.* at 1122.

Suppose, for example, that the government required wellness checkups for all children living on military bases, but a parent sought an exemption based on a religious objection to blood transfusions. The objection, though sincere, would be inadequate to entitle the parent to the requested exemption because wellness checkups do not include blood transfusions. Cf., e.g., *Wilson v. James*, No. 15-5338, 2016 WL 3043746, at \*1 (D.C. Cir. May 17, 2016) (per curiam) (RFRA did not protect National Guardsman against discipline for sending e-mail attacking Army officials for allowing same-sex couples to marry in West Point’s chapel because he “failed to show this letter of reprimand substantially burdened any religious action or practice”). No nexus, no substantial burden. So no claim.

**3. The Religious Exemption impermissibly authorizes exemptions without requiring substantial burdens on religious exercise, which do not exist.**

Without satisfying RFRA's statutory prerequisites and the constitutional mandates on which they are premised, the challenged Religious Exemption licenses any organization with a sincerely held religious objection to contraceptive coverage—be it a nonprofit, college or university, closely held corporation, publicly traded corporation, insurance company, or individual—to avoid complying with the preexisting regulatory accommodation's simple expectation that objectors must ask for an exemption to receive it. *See* 45 C.F.R. §§ 147.131(c)–(d), 147.132(a)–(b). The Rule thus goes well beyond what RFRA authorizes or the Establishment Clause allows.

*a.* First, the Rules do not require, or even permit, the government to make individualized assessments whether any particular objector's religious exercise is substantially burdened; and hence they also do not ensure a record sufficient for judicial review of individual determinations, as RFRA and the Establishment Clause require. *See Real Alternatives*, 867 F.3d at 357–58; *Pennsylvania*, 351 F. Supp. 3d at 823. Objectors do not have to assert that they are burdened, or even provide bare legal notice that they plan to take the exemption, so there is no way to identify RFRA claimants, much less to differentiate genuine objections from after-the-fact or sham

excuses for not following the law. The upshot is “personalized oversight [by] millions of citizens. Each [entity holds] an individual veto to prohibit the government action solely because it offends [the entity’s] religious beliefs, sensibilities, or tastes, or fails to satisfy [its] religious desires.” *Navajo Nation v. U.S. Forest Serv.*, 535 F.3d 1058, 1063 (9th Cir. 2008) (*en banc*). Indeed, absent an objective assessment, entities are “allowed to be a judge in [their] own cause,” also violating bedrock principles of due process. *See* Frederick Mark Gedicks, “*Substantial*” Burdens: *How Courts May (and Why They Must) Judge Burdens on Religion Under RFRA*, 85 GEO. WASH. L. REV. 94, 100–01 (2017) (quoting THE FEDERALIST No. 10, at 59 (James Madison) (Jacob E. Cooke ed., 1961)).

*b.* Second, there is strong reason to conclude that RFRA’s nexus requirement will often not be satisfied by objecting entities. Though the Exemption is purportedly afforded “to the extent” of objecting entities’ religious beliefs (45 C.F.R. § 147.132(a)), the lack of any requirement that objectors even state their beliefs means that there often can be no genuine inquiry into the legal question whether the exemption taken is tailored to those beliefs and to the alleged substantial burden on actual religious exercise. In that regard, many entities have explained that they have religious objections to just a small subset of contraceptive methods. *See* Gov’t Br. 29. Yet there is no assurance that they will limit their refusals to

provide coverage to what they consider to be religiously forbidden. And overbroad exclusions are not just possible, but likely: Insurance companies will, for business reasons, almost certainly offer standard-package or off-the-shelf “objector” policies that are not specifically tailored to each employer’s genuine religious objections.

c. Third, the government extends the Exemption to whole classes of entities without any basis to conclude that even a single class member is substantially burdened by either the coverage requirement or the terms for invoking the preexisting regulatory accommodation. For example, the government provides exemptions for insurance companies despite “not know[ing] that issuers with qualifying religious objections exist.” 83 Fed. Reg. at 57,566. The government likewise extends the exemption to publicly traded corporations without pointing to even one that has sought an accommodation; without describing what religious exercise or a substantial burden thereon might be for such companies; and without identifying who might assert substantial burdens, or how, on behalf of shareholders. *See id.* at 57,562–63.

These failings are noteworthy because, as the Supreme Court explained in *Hobby Lobby*, “the idea that unrelated shareholders—including institutional investors with their own set of stakeholders—would agree to run a corporation under the same religious beliefs seems

improbable.” 573 U.S. at 717. And though the government contends that “[t]he mechanisms for determining whether a company has adopted and holds such principles or views is [sic] a matter of well-established State law with respect to corporate decision-making,” the government apparently does nothing to ascertain whether “such principles or views . . . have been adopted and documented in accordance with the laws of the jurisdiction under which [exemption-seeking businesses] are incorporated.” 83 Fed. Reg. at 57,562 & n.61.

*d.* Finally, the Exemption is provided despite judicial determinations that no substantial burden on religious exercise exists. The Exemption allows plan sponsors and issuers to create contraceptive-coverage-free insurance plans for individuals (45 C.F.R. 147.132(b)), notwithstanding this Court’s holding that individuals’ religious beliefs are not substantially burdened when their plan sponsors or issuers comply with the contraceptive-coverage requirement (*Real Alternatives*, 867 F.3d 359–66). And this Court and the overwhelming majority of sister Circuits have concluded that being asked to give bare notice of one’s intent to avail oneself of the already-available religious accommodation is no substantial burden, even if the government will then provide the insurance coverage another

way.<sup>5</sup> The notice requirement does not compel religious objectors to “substantially modify [their] behavior and to violate [their] beliefs” (*Washington v. Klem*, 497 F.3d 272, 280 (3d Cir. 2007)), but instead merely asks that they state their belief that they should not pay for contraceptive coverage—which many objecting entities had done anyway, even before the ACA went into effect. *See Univ. of Notre Dame v. Sebelius*, 988 F. Supp. 2d 912, 923–24 (N.D. Ind. 2013), *aff’d*, 786 F.3d 606 (7th Cir. 2015), *vacated*, 136 S. Ct. 2007 (2016). The actual provision of the objected-to medical

---

<sup>5</sup> *See, e.g., Priests for Life*, 772 F.3d at 252–56 (D.C. Cir.); *Geneva Coll.*, 778 F.3d at 442–44 (3d Cir.); *E. Tex. Baptist Univ. v. Burwell*, 793 F.3d 449, 459–63 (5th Cir. 2015); *Little Sisters*, 794 F.3d at 1180–95 (10th Cir.); *Univ. of Notre Dame v. Burwell*, 786 F.3d 606, 611–15 (7th Cir. 2015); *Catholic Health Care Sys. v. Burwell*, 796 F.3d 207, 218–26 (2d Cir. 2015); *Mich. Catholic Conference & Catholic Family Servs. v. Burwell*, 807 F.3d 738, 749–50 (6th Cir. 2015); *Eternal Word Television Network, Inc. v. Sec’y of U.S. Dep’t Health & Human Servs.*, 818 F.3d 1122, 1148–51 (11th Cir. 2016); *but see Dordt Coll. v. Burwell*, 801 F.3d 946, 949–50 (8th Cir. 2015); *Sharpe Holdings, Inc. v. U.S. Dep’t of Health & Human Servs.*, 801 F.3d 927, 941–43 (8th Cir. 2015).

Though the Supreme Court vacated and remanded these decisions (but not *Real Alternatives*), it “explicitly refrained from ‘decid[ing] whether petitioner’s religious exercise has been substantially burdened,’” and instead instructed that the parties on remand “should be afforded an opportunity to arrive at an approach going forward that accommodates [objecting entities’] religious exercise while at the same time ensuring that women covered by [those entities’] health plans receive full and equal health coverage, including contraceptive coverage.” *Pennsylvania*, 351 F. Supp. 3d at 825 (quoting *Zubik*, 136 S. Ct. at 1560) (internal quotation marks and citation omitted); *see also, e.g., Burwell v. Dordt Coll.*, 136 S. Ct. 2006 (2016) (Mem.); *Dep’t of Health & Human Servs. v. CNS Int’l Ministries*, 136 S. Ct. 2006 (2016) (Mem.). This the government has not done.

coverage under the preexisting accommodation is “totally disconnected from the” objecting entities and therefore is no burden on their religious exercise. *Geneva Coll.*, 778 F.3d at 442. With no burden to alleviate, the Exemption cannot be authorized, let alone required.

\* \* \*

In *Hobby Lobby*, the Supreme Court expressed doubt that a scheme like the one here would, or could, be authorized by RFRA. Addressing a proposed statutory amendment that would have allowed employers to refuse to provide insurance coverage for any health service otherwise required under the ACA that was contrary to an employer’s “religious beliefs or moral convictions,” the Court concluded that “a blanket exemption for religious or moral objectors” that “would not . . . subject[ ] religious-based objections to the judicial scrutiny called for by RFRA” would “extend[ ] more broadly than the pre-existing protections of RFRA.” 573 U.S. at 719 n.30. The regulatory scheme here has just that defect. *See Pennsylvania*, 351 F. Supp. 3d at 825. Hence, it exceeds the statutory authority granted by RFRA and violates the Establishment Clause.

### C. The Moral Exemption Is Similarly Invalid.

The government correctly conceded below that “RFRA provides no support for” the Moral Exemption (45 C.F.R. § 147.133). *Pennsylvania*, 351 F. Supp. 3d at 821 n.22. If the Moral Exemption is as expansive as the

government suggests, no other statute authorizes it either, thus violating the APA for the reasons stated by the district court. *See id.*

Alternatively, there is strong reason to conclude that the Moral Exemption is just the Religious Exemption by another name—in which case it violates the Establishment Clause and exceeds RFRA’s authorization for the same reasons as the Religious Exemption does.

The Moral Exemption is expressly premised on *Welsh v. United States*, 398 U.S. 333, 339–40 (1970), a conscientious-objector case in which the Supreme Court held that when “purely ethical or moral . . . beliefs function as a religion in [an individual’s] life, such an individual is as much entitled to a ‘religious’ . . . exemption . . . as is someone who derives his [objection] from traditional religious convictions” (*id.* at 340). *See* Moral Exemptions and Accommodations for Coverage of Certain Preventive Services Under the Affordable Care Act, 83 Fed. Reg. 57,592, 57,601 (Nov. 15, 2018). Quoting directly from *Welsh*, 398 U.S. at 339–40, the Rule defines “moral convictions” entitled to the Moral Exemption as those:

(1) That the “individual deeply and sincerely holds”; (2) “that are purely ethical or moral in source and content[”]; (3) “but that nevertheless impose upon him a duty”; (4) and that “certainly occupy in the life of that individual [‘a place parallel to that filled by . . . God’ in traditionally religious persons,” such that one could say “his beliefs function as a religion in his daily life.”

83 Fed. Reg. at 57,604–05.

Moral convictions meeting this description are and must be treated as a religion for legal purposes. *See, e.g., Fallon v. Mercy Catholic Med. Ctr.*, 877 F.3d 487, 491 (3d Cir. 2017); *Africa v. Pennsylvania*, 662 F.2d 1025, 1031–36 (3d Cir. 1981). Thus, though the government has described the Moral Exemption as broader than the Religious Exemption, which would render it *ultra vires*, the Rules in fact define the two Exemptions as coextensive and coterminous (aside from the fact that the Moral Exemption is unavailable to publicly traded companies) because only a legal “religion” under *Welsh* qualifies for the Moral Exemption. Accordingly, both Exemptions are unauthorized and unconstitutional religious preferences for the reasons explained in Sections A and B, *supra*.

## **CONCLUSION**

If approved by the courts, the interpretation of RFRA advanced by Appellants would strongly deter future Congresses and administrations from accommodating religious exercise at all, for fear that any attempt to do so could then be expansively invoked to derail the entire legislative or regulatory program at issue. Religious freedom is far better served by the congressionally mandated system for accommodating religion, which treats substantial RFRA claims seriously, disposes of insubstantial ones at the threshold inquiry, and respects the fundamental rights of third parties.

The preliminary injunction should be affirmed.

Respectfully submitted,

/s/ Richard B. Katskee

CINDY NESBIT  
*Sikh Coalition*  
*50 Broad Street, Suite 504*  
*New York, NY 10004*  
*(212) 655-3095*

RICHARD B. KASTKEE  
ALISON TANNER  
*Americans United for Separation of*  
*Church and State*  
*1310 L Street NW, Suite 200*  
*Washington, DC 20005*  
*(202) 466-3234*  
*katskee@au.org*  
*tanner@au.org*

SIRINE SHEBAYA  
NIMRA AZMI  
*Muslim Advocates*  
*P.O. Box 66408*  
*Washington, DC 20035*  
*(202) 897-2622*

*Counsel for Amici Curiae*

Dated: March 25, 2019

**CERTIFICATE OF BAR MEMBERSHIP**

I hereby certify that I am a member of the bar of this Court.

*/s/ Richard B. Katskee*  
Richard B. Katskee  
*Counsel for amici curiae*

## CERTIFICATE OF COMPLIANCE

The undersigned certifies that:

- (i) This brief complies with the type-volume limitations of Federal Rules of Appellate Procedure 29(a)(5) and 32(a)(7)(B) because it contains 6,443 words including footnotes and excluding the parts of the brief exempted by Rule 32(f) and 3d Cir. Rule 29.1(b).
- (ii) This brief complies with the typeface requirements of Federal Rule of Appellate Procedure 32(a)(5) and the type-style requirements of Rule 32(a)(6) because it has been prepared using Microsoft Word 2013, set in Century Schoolbook font in a size measuring 14 points or larger;
- (iii) The text of the electronic brief is identical to the text in the hard paper copies of the brief.
- (iv) A virus-detection program (Webroot SecureAnywhere Endpoint Protection v9.0.21.18) has been run on this brief and no virus was detected.

*/s/ Richard B. Katskee*  
Richard B. Katskee  
*Counsel for amici curiae*

**CERTIFICATE OF SERVICE**

I certify that on March 25, 2019, the foregoing brief was filed using the Court's CM/ECF system. All participants in the case are registered CM/ECF users and will be served electronically via that system.

/s/ Richard B. Katskee  
Richard B. Katskee  
*Counsel for amici curiae*

## **APPENDIX**

## APPENDIX OF *AMICI CURIAE*

### **Americans United for Separation of Church and State**

Americans United for Separation of Church and State is a national, nonsectarian public-interest organization that represents more than 125,000 members and supporters across the country. Americans United has long supported legal exemptions that reasonably accommodate religious practice. *See, e.g.*, Br. Ams. United for Separation of Church & State et al. as *Amici Curiae* Supporting Petitioners, *Cutter v. Wilkinson*, 544 U.S. 709 (2005) (No. 03-9877), 2004 WL 2945402. But Americans United opposes religious exemptions that unduly harm third parties or favor a religious practice not actually and unduly burdened by the government. *See, e.g.*, Br. Intervenors–Appellees Jane Does 1–3, *Univ. of Notre Dame v. Burwell*, 786 F.3d 606 (7th Cir. 2015) (No. 13-3853), 2014 WL 523338 (representing Notre Dame students as intervening defendants).

### **Bend the Arc: A Jewish Partnership for Justice**

Bend the Arc: A Jewish Partnership for Justice is the nation’s leading progressive Jewish voice empowering Jewish Americans to advocate for the nation’s most vulnerable. Bend the Arc mobilizes Jewish Americans beyond religious and institutional boundaries to create justice and opportunity for

all, through bold leadership development, innovative civic engagement, and robust progressive advocacy.

### **Global Justice Institute, Metropolitan Community Churches**

The Global Justice Institute was founded to serve as the social-justice arm of Metropolitan Community Churches and was separately incorporated in 2011. GJI partners with people of faith and allies around the globe on projects and proposals that further social change and human rights.

### **Interfaith Alliance Foundation**

Interfaith Alliance Foundation is a 501(c)(3) nonprofit organization that celebrates religious freedom by championing individual rights, promoting policies to protect both religion and democracy, and uniting diverse voices to challenge extremism. Founded in 1994, Interfaith Alliance Foundation's members belong to 75 different faith traditions as well as no faith tradition. Interfaith Alliance Foundation has a long history of working to ensure that religious freedom is a means of safeguarding the rights of all Americans and is not misused to favor the rights of some over others.

### **Methodist Federation for Social Action**

The Methodist Federation for Social Action was founded in 1907 and is dedicated to mobilizing the moral power of the faith community for social

justice through education, organizing, and advocacy. MFSA believes that every child should be a wanted child and that access to affordable family planning should be readily available to all people and not restricted by the government or employers.

### **Muslim Advocates**

Muslim Advocates is a national legal-advocacy and educational organization founded in 2005 that works on the front lines of civil rights to guarantee freedom and justice for Americans of all faiths. Muslim Advocates advances these objectives through litigation and other legal advocacy, policy engagement, and civic education. Muslim Advocates also serves as a legal resource for the Muslim American community, promoting the full and meaningful participation of Muslims in American public life.

### **National Council of Jewish Women, Inc.**

The National Council of Jewish Women is a grassroots organization of 90,000 volunteers and advocates who turn progressive ideals into action. Inspired by Jewish values, NCJW strives for social justice by improving the quality of life for women, children, and families and by safeguarding individual rights and freedoms. NCJW's Principles state that "Religious liberty and the separation of religion and state are constitutional principles that must be protected and preserved in order to maintain democratic

society.” We also resolve to work for “Laws, policies, and practices that protect every woman’s right and ability to make reproductive and child bearing decisions.” Consistent with our Principles and Resolutions, NCJW joins this brief.

### **Penn Northeast Conference of the United Church of Christ**

The Penn Northeast Conference of the United Church of Christ consists of 129 local churches in Northeastern Pennsylvania, and one congregation in New Jersey. As a Conference of the United Church of Christ, we share support of the denomination’s mission statement: “United in Spirit and inspired by God’s grace, we welcome all, love all, and seek justice for all.” Our own Vision statement is “United in Faith, Committed to Love, Created to Serve,” and our mission statement is “Changing lives by equipping, empowering, and supporting those who would spread Christ’s ministry.” We are a conference committed to the care of all our siblings, in all circumstances and settings. As such, we proclaim our support for the amicus briefs drafted by Americans United for Separation of Church and State relating to the cases brought by the Commonwealth of Pennsylvania and the State of California to stop the rules creating a religious exemption and a moral exemption from the ACA’s contraceptive coverage requirement.

### **Penn West Conference of the United Church of Christ**

The Penn West Conference of the United Church of Christ consists of 101 local churches in western Pennsylvania and western Maryland. As a Conference of the United Church of Christ, we share in our denomination's mission statement: "United in Spirit and inspired by God's grace, we welcome all, love all, and seek justice for all." Our own mission statement is: "Engaging in covenantal relationships; sharing God's love with all."

### **Pennsylvania Southeast Conference of the United Church of Christ**

The Pennsylvania Southeast Conference of the United Church of Christ, its 160 congregations, and more than 40,000 members in Philadelphia and the surrounding six counties, are dedicated to mobilizing the power of faith communities for personal transformation, community building and social justice. PSEC Justice and Witness Ministries teaches that Jesus' ministry gave particular attention to people experiencing sickness and that we must continue to make progress toward a U.S. healthcare system that is inclusive, equitable, affordable, accountable, and accessible for all; one that includes access to essential medicines, mental-health services, preventive services, prenatal services, and other key services necessary to maintain health and wholeness.

## **People For the American Way Foundation**

People For the American Way Foundation is a nonpartisan civic organization established to promote and protect civil and constitutional rights, including religious liberty. Founded in 1981 by a group of civic, educational, and religious leaders, PFAWF now has hundreds of thousands of members nationwide. Over its history, PFAWF and its advocacy affiliate People For the American Way have conducted extensive education, outreach, litigation, and other activities to promote these values, including helping draft and support the Religious Freedom Restoration Act. PFAWF strongly supports the principle of the Free Exercise Clause of the First Amendment and RFRA as a shield for the free exercise of religion, protecting individuals of all faiths. PFAWF is concerned, however, about efforts, such as in this case, to transform this important shield into a sword to obtain accommodations that unduly harm others, which also violates the Establishment Clause. This is particularly problematic when the effort is to obtain exemptions based on religion or moral beliefs that harm women's ability to obtain crucial reproductive healthcare coverage, as in this case.

## **Reconstructing Judaism**

Reconstructing Judaism is the central organization of the Reconstructionist movement. We train the next generation of rabbis,

support and uplift congregations and *havurot*, and foster emerging expressions of Jewish life—helping to shape what it means to be Jewish today and to imagine the Jewish future. There are over 100 Reconstructionist communities in the United States committed to Jewish learning, ethics, and social justice. Reconstructing Judaism believes both in the importance of the separation of church and state and that the reproductive rights of women must be preserved and protected.

### **Reconstructionist Rabbinical Association**

The Reconstructionist Rabbinical Association is a 501(c)(3) organization that serves as the professional association of 340 Reconstructionist rabbis, the rabbinic voice of the Reconstructionist movement, and a Reconstructionist Jewish voice in the public sphere. Based on our understanding of Jewish teachings that every human being is created in the divine image, we have long advocated for public policies of inclusion, antidiscrimination, and equality. Based on our commitment to the dignity of every human being, we have long-standing resolutions and statements calling for equal access to healthcare—including access to contraceptive services—for all individuals.

### **Religious Coalition for Reproductive Choice**

The Religious Coalition for Reproductive Choice is a broad-based, national, interfaith movement that brings the moral force of religion to protect and advance reproductive health, choice, rights, and justice through education, prophetic witness, pastoral presence, and advocacy. RCRC values and promotes religious liberty, which upholds the human and constitutional rights of all people to exercise their conscience to make their own reproductive-health decisions without shame or stigma. RCRC challenges systems of oppression and seeks to remove the multiple barriers that impede individuals, especially those in marginalized communities, in accessing comprehensive reproductive healthcare with respect and dignity.

### **Religious Institute, Inc.**

Religious Institute, Inc., is a multifaith organization whose thousands of supporters include clergy and other religious leaders from more than 50 faith traditions. The Religious Institute partners with the leading mainstream and progressive religious institutions in the United States to advance sexual, gender, and reproductive justice.

## Sikh Coalition

The Sikh Coalition is the largest community-based Sikh civil-rights organization in the United States. Since its inception on September 11, 2001, the Sikh Coalition has worked to defend civil rights and liberties for all people, to empower the Sikh community, to create an environment in which Sikhs can lead a dignified life unhindered by bias or discrimination, and to educate the broader community about Sikhism in order to promote cultural understanding and diversity. The Sikh Coalition has vindicated the rights of numerous Sikh Americans subjected to bias and discrimination because of their faith. Ensuring the rights of religious and other minorities is a cornerstone of the Sikh Coalition's work. The Sikh Coalition joins this *amicus* brief in the belief that the Establishment Clause is an indispensable safeguard for religious-minority communities. We believe strongly that Sikh Americans across the country have a vital interest in the separation of church and state.

## T'ruah

T'ruah: The Rabbinic Call for Human Rights brings together rabbis and cantors from all streams of Judaism with all members of the Jewish community to act on the Jewish imperative to respect and advance the human rights of all people. T'ruah trains and mobilizes a network of 2,000

rabbis and cantors and their communities to bring Jewish values to life through strategic and meaningful action.

**Union for Reform Judaism, Central Conference of American Rabbis, Women of Reform Judaism, and Men of Reform Judaism**

The Union for Reform Judaism, whose 900 congregations across North America include 1.5 million Reform Jews; the Central Conference of American Rabbis, whose membership includes more than 2,000 Reform rabbis; Women of Reform Judaism, which represents more than 65,000 women in nearly 500 women's groups in North America and around the world; and Men of Reform Judaism come to this issue as longtime supporters of religious liberty. The United States' commitment to principles of religious liberty has allowed religious freedom to thrive throughout our nation's history. At the same time, we also strongly support women having the access and ability to make their own reproductive-health decisions. We are inspired by Jewish tradition, which teaches that healthcare is the most important communal service and therefore should be available to all. Every woman is entitled to access contraception as a matter of basic rights and fundamental dignity.