

MANDATORY COVID-19 VACCINATION PROGRAMS

*Guidance and Resources for Seeking
Religious Accommodations and Exemptions
from COVID-19 Vaccination Mandates*



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A. COVID-19 Vaccination in Employment—Religious Accommodations Under Title VII

***Caveat:** The following is intended to be a short description of the general and applicable provisions of Title VII, as currently applied specifically to employees who have sincerely held religious objections to receiving the COVID-19 vaccines under employer-mandated COVID-19 vaccination programs. It is not—and is not intended to be—a comprehensive treatise on the subject, but merely an aide to assist in starting the process of becoming familiar with basic principles. This is a fluid and rapidly changing area of the law and is very fact specific, so the user should always verify changes in the law that might affect the reliability of the information provided in this resource. The information provided herein does not, and is not intended to, constitute legal advice. All information, content, and materials provided here are for general informational purposes only.*

1. General Description and Applicability of Title VII

Discussion of Title VII: Title VII of the Civil Rights Act of 1964, as amended by the Equal Employment Opportunity Act of 1972, prohibits many private and government employers from discriminating against their employees on the basis of—among other things—religion. 42 U.S.C. § 2000e *et seq.*

Title VII provides that:

It shall be an unlawful employment practice for an employer: (1) to fail or refuse to hire or to discharge any individual, or otherwise to discriminate against any individual with respect to his compensation, terms, conditions, or privileges of employment, because of such individual’s race, color, religion, sex, or national origin; or (2) to limit, segregate, or classify his employees or applicants for employment in any way which would deprive, or tend to deprive, any individual of employment opportunities or otherwise adversely affect his status as an employee, on the basis of such individual’s race, color, religion, sex or national origin. 42 U.S.C. § 2000e-2(a).

Title VII’s anti-discrimination provisions apply to any employer who employs 15 or more employees for at least 20 weeks within a given year. *Id.* § 2000e(b). The term “employer”—as used in Title VII—is quite broad, but does not include independent contractors (and perhaps others who are clearly not “employees” of the employer). *Salamon v. Our Lady of Victory Hosp.*, 514 F.3d 217, 226 (2d Cir. 2008).

As an aside, most states have their own “mini-Title VII” anti-discrimination in employment statutes, the terms of which often mirror many of the terms of Title VII, but some of them may differ from Title VII in certain particulars. For example, many state anti-discrimination in employment statutes—unlike Title VII—apply to employers having fewer than 15 employees. For that reason, one may want to refer

to and take advantage of a state’s specific anti-discrimination in employment statute in addition to Title VII, particularly in those situations where the employer has fewer than 15 employees.

Title VII applies to private employers. But it also applies to government employers, whether state and local (42 U.S.C. § 2000e(a)) or federal (42 U.S.C. § 2000e-16). Government employees may also have constitutional protections, through the Free Exercise Clause of the U.S. Constitution, that employees of private employers would not have. These constitutional protections, of course, would be separate from and in addition to the protections Title VII affords.

2. Religious Accommodations

a. The Religious Accommodation Process

Title VII provides that an employer must accommodate an employee’s religious observance or practice unless the employer demonstrates that the employer is unable to reasonably accommodate the employee without imposing an undue hardship on the conduct of the employer’s business. 42 U.S.C. § 2000e(j). As the U.S. Supreme Court has stated, “[t]he intent and effect of this definition was to make it an unlawful employment practice . . . for an employer not to make reasonable accommodations, short of undue hardship, for the religious practices of his employees and prospective employees.” *Trans World Airlines, Inc. v. Hardison*, 432 U.S. 63, 74 (1977).

Therefore, an employee (1) protected under the terms of Title VII, (2) facing an employer-imposed COVID-19 vaccination mandate, and (3) who has a sincerely held religious belief that would prohibit the employee from being vaccinated with a COVID-19 vaccine, is entitled to request a Title VII religious accommodation from the employer.

b. EEOC Guidance

The Equal Employment Opportunity Commission (EEOC) is the federal agency tasked with enforcing the anti-discrimination provisions of Title VII. In May 2021, the EEOC issued guidelines addressing some common concerns about the COVID-19 vaccines and the rights and obligations of employers, titled “*What You Should Know About COVID-19 and the ADA, the Rehabilitation Act, and Other EEO Laws – Technical Assistance Questions and Answers*” (hereinafter “EEOC Guidance”).¹

¹ Available at: <https://www.eeoc.gov/wysk/what-you-should-know-about-covid-19-and-ada-rehabilitation-act-and-other-eeo-laws>.

i. Under Certain Circumstances, an Employer May Require its Employees to be COVID-19 Vaccinated, Subject to Religious Accommodations

According to the EEOC Guidance, “The federal EEO laws do not prevent an employer from requiring all employees physically entering the workplace to be vaccinated for COVID-19, subject to reasonable accommodation provisions of Title VII and the ADA and other EEO considerations” EEOC Guidance, K.1. So, at least according to the EEOC, employers may require all their employees physically entering the workplace to be vaccinated for COVID-19. However, employers imposing such vaccination mandates must recognize legitimate requests from their employees to be exempted from such vaccination programs based upon the objecting employee’s sincerely held religious beliefs, unless to do so would impose an undue hardship on the employer.

ii. Reasonable Accommodations for Employees with Religious Objections

According to the EEOC, if an employer accommodates an objecting employee by exempting the objecting employee from an employer-imposed COVID-19 vaccination mandate, reasonable accommodations that would not impose an undue hardship on the employer may include requiring the unvaccinated employee entering the workplace to (1) wear a face mask, (2) work at a social distance, (3) work a modified shift, (4) get periodic tests for COVID-19, (4) be given the opportunity to telework, or (5) accept a reassignment. EEOC Guidance, K.2.

The EEOC Guidance—in which it specifically opines that masking, social distancing, and periodic testing are within the parameters of reasonable accommodations for unvaccinated employees—may undermine the claims of employees who object not only to vaccination but also to alternative measures such as masking and testing. That conclusion is supported by a recent decision of the U.S. District Court for the Northern District of Indiana, which considered and rejected claims, in the public university context, of students who had been granted religious exemptions from the University’s mandatory COVID-19 vaccination program but were also claiming that mandatory masking and other like measures violated their religious beliefs. In denying the students’ claims, the court stated that, “What the students request now is a religious exemption from the religious exemption, but Indiana University has no obligation to provide this.” *Klaassen v. Trs. of Ind. Univ.*, No. 1:21-cv-238, 2021 WL 3073926, at *39 (N.D. Ind. July 18, 2021). *Klaassen*, of course, is a school student case, not a Title VII employment case, but it nonetheless sheds some light on this issue.

In summary, the EEOC has determined that:

- (1) employers may impose obligatory COVID-19 vaccinations on their employees entering the workplace;
- (2) however, such employers must extend reasonable accommodations to employees who assert a sincerely held religious objection to such vaccination; and
- (3) in granting exemptions to religious objectors, it would, in most circumstances, be a reasonable accommodation for the employer to impose upon the accommodated employee entering the workplace one or more of the actions outlined above, such as wearing a mask, social distancing, and undergoing periodic COVID-19 testing.

3. Asserting the Religious Accommodation Request

a. Definition of “Religion”

Title VII defines the term “religion” broadly. It includes “all aspects of religious observance and practice, as well as belief.” 42 U.S.C. § 2000e(j). And courts have tended to interpret this definition liberally.

However, it is of the utmost importance to realize—in the COVID-19 vaccination context in particular—that the objection to being vaccinated with a COVID-19 vaccine **MUST BE RELIGIOUS**. The importance of that point cannot be overemphasized, because, in many cases, people objecting to vaccines—and the COVID-19 vaccines in particular—may have reasons, other than religious reasons, for objecting to the vaccines. Common objections to the COVID vaccines include:

- (1) the vaccines are experimental;
- (2) the vaccines were not sufficiently tested before being approved and distributed under the Emergency Use Authorization (EUA) statute;
- (3) insufficient time has elapsed to determine the long-term effects of the vaccines;
- (4) there have been cases where vaccine recipients have experienced undesirable side effects and even death;
- (5) insufficient evidence exists to demonstrate that the vaccines are, in fact, medically effective in immunizing the recipient from contracting the virus;
- (6) insufficient evidence exists to demonstrate that the vaccines are not harmful to certain population groups, such as (a) those who have already been

infected with COVID-19, (b) children and young people in general, or (c) pregnant women or women of childbearing age who intend to become pregnant;

(7) the vaccines alter the recipient's DNA;

(8) the vaccines render recipients sterile;

(9) the vaccines contain unknown toxins or toxicities that endanger the health of the recipient; and

(10) the vaccines are being used by the government to control the population, through tracers or other material imbedded in the vaccines in order to track and gather information on and from the vaccine recipients.

Without addressing the validity of these sorts of objections, it is clear that they do not constitute *religious* objections for purposes of Title VII.

For that reason, close attention must be paid to the nature of the asserted objection in order to make sure it is clearly religious—as opposed to a medical, health, or cultural objection, or a personal concern or preference.²

Generally speaking, COVID-19 vaccination objectors tend to fall into one of two categories:

(1) objectors who object to all vaccines and medical interventions, including the COVID-19 vaccines; and

(2) objectors who object only to the COVID-19 vaccines.

An objector who has a religious objection to all vaccinations (not just COVID-19 vaccines) would present a case with a higher probability of success for securing a religious accommodation. This is because such an objector would not have to articulate what it is about the COVID-19 vaccines in particular that they religiously object to and can rely more firmly on an objection based on a generalized “my body is the temple of the Holy Spirit” belief without subjecting themselves to claims that their religious objections are not sincere because the employee engages in other conduct inconsistent with that belief. Objectors who object only to the COVID-19 vaccines, but receive other vaccinations, take medications, and seek other types of medical interventions, open themselves up to allegations that their objections to the COVID-19 vaccines are not sincerely religious—unless they can articulate a clear

² In individual cases, there may be grounds to assert non-religious accommodation requests (*e.g.*, a health or disability-based objection under the ADA), but this is generally outside the scope of ADF's mission and this memorandum. *See* part D for further discussion.

religious reason why they object to the COVID-19 vaccines but not other vaccines or other sorts of medical interventions.

For that reason, if the objector is objecting only to the COVID-19 vaccine—while willing to undergo vaccinations and receive medical intervention treatments for other illnesses and diseases—more attention must be paid to whether the objector can articulate a clearly religious objection peculiar to the COVID-19 vaccine. Often COVID-19-specific objectors have a difficult time articulating their religious objection to the COVID-19 vaccine in particular without straying into medical and health, or even political, reasons for their objections.

In this regard, some objectors object to the COVID-19 vaccines, in particular, due to the vaccines' connection to abortion-derived fetal cell lines. According to research, the J&J COVID vaccine used abortion-derived fetal cell lines in its manufacture. Although Moderna and Pfizer did not use abortion-derived fetal cell lines to manufacture their COVID vaccines, they did evidently use abortion-derived fetal cell lines to test the efficacy of their vaccines.³ Therefore, if someone had a sincerely held religious belief against taking any vaccine that used abortion-derived fetal cell lines in either their manufacture or testing, such would appear to be a defensible religious objection to any of the three currently available COVID-19 vaccines. Further discussion of the theological basis for objections to vaccines that were developed and/or tested using fetal cell lines is included in Appendix A.

However, be aware, with respect to this line of objection, that commonly administered vaccines, other than the COVID-19 vaccines, also have connections to the abortion-derived fetal cell lines. Specifically, the following vaccines—and perhaps others—appear to have abortion-derived fetal cell line connections similar to one or more of the COVID-19 vaccines:

- (1) Chickenpox;⁴
- (2) Rubella (in MMR—Measles, Mumps, Rubella);⁵
- (3) Hepatitis A;⁶

³ See Neb. Med., *You asked, we answered: Do the COVID-19 vaccines contain aborted fetal cells?* (Mar. 2, 2021), <https://www.nebraskamed.com/COVID/you-asked-we-answered-do-the-covid-19-vaccines-contain-aborted-fetal-cells>.

⁴ Children's Hosp. of Phila., *Vaccine Ingredients—Fetal Cells* (Last visited Aug. 11, 2021), <https://www.chop.edu/centers-programs/vaccine-education-center/vaccine-ingredients/fetal-tissues>.

⁵ *Id.*

⁶ *Id.*

- (4) Rabies;⁷ and
- (5) Shingles.⁸

For that reason, care must be taken in vetting objections to COVID-19 vaccines based on their connection to abortion-derived fetal cell lines. If the objector objects to the COVID-19 vaccines due to their connection to abortion-derived fetal cell lines, but does not object to other vaccines with similar connections, such may compromise the objector's claim of having a sincerely held religious objection to the COVID-19 vaccines based on the COVID-19 vaccines' connection to abortion-derived fetal cell lines.

However, it should be noted that, although failing to act consistently on a religious belief may be considered evidence that the belief is not sincerely held, *EEOC v. Union Independiente De La Autoridad De La Acueductos Y Alcantarillados De P.R.*, 279 F.3d 49, 56 (1st Cir. 2002), the fact that a religious belief was only recently acquired does not necessarily render the belief an insincere one, *EEOC v. Ilona of Hungary, Inc.*, 108 F.3d 1569, 1575 (7th Cir. 1997). For that reason, if someone objecting to the COVID-19 vaccines because of their connection to abortion-derived fetal cell lines was either not aware that other vaccines, to which the objector has not objected, had abortion-derived fetal cell line connections, or the objector's religious beliefs about abortion-derived fetal cell line connections were recently acquired, such may effectively answer an allegation that, due to the objector's past conduct in taking other vaccines with aborted fetal cell line connections, the objector's belief about COVID-19 vaccines' connection to abortion-derived fetal cell lines is not sincere.

b. Dealing with Inappropriate Employer-imposed Obligations

i. Requiring Clergy or Denominational Support

Oftentimes, an employer will require that a religious objector provide the employer with a letter or statement from the objector's priest, pastor, or other clergy, supporting the objector's religious beliefs about the COVID-19 vaccines. Some employers have even been known to ask the objector for the telephone number of the objector's clergy so that the employer can speak to the clergy member directly about the objector's beliefs or the beliefs of the church or denomination to which the objector belongs.

However, such requests are inappropriate because an employee's religious beliefs need not agree with or align with any other individual's or organization's

⁷ *Id.*

⁸ The History of Vaccines, *Human Cell Strains in Vaccine Development* (Last visited Aug. 11, 2021), <https://www.historyofvaccines.org/content/articles/human-cell-strains-vaccine-development>.

beliefs—even the beliefs of the church or religious organization to which the objector belongs—to be either valid or sincere. According to the EEOC: “The fact that no religious group espouses such beliefs or the fact that the religious group to which the individual professes to belong may not accept such belief will not determine whether the belief is a religious belief of the employee” *Guidelines on Discrimination Because of Religion*, 29 C.F.R. § 1605.1.

In short, the EEOC test does not require that the employee’s religious beliefs coincide with the tenets of the employee’s—or any—church or religious denomination. *Heller v. EBB Auto Co.*, 8 F.3d 1433, 1438 (9th Cir. 1993). For that reason, an employer has no basis to require an employee to support the employee’s asserted religious belief with the statement of any other person or organization, including the employee’s clergy. Therefore, it is inappropriate for the employer to ask for any supporting statement from the employee’s clergy or other religious authority.

ii. Inquiries into the Validity of an Employee’s Religious Belief

An employer may not question the validity of an employee’s religious beliefs. By their nature, religious beliefs are matters of personal faith and oftentimes not subject to objective proof. It is for that reason that even courts cannot, and do not, inquire into whether a person’s religious beliefs are “correct” or not.

For that reason, it is inappropriate for an employer to analyze a religious accommodation request in terms of whether the employer agrees or disagrees with the employee’s religious beliefs, or whether the employee’s religious beliefs make sense to the employer, or whether the employer thinks the employee’s beliefs are rational or irrational. Those are not legitimate concerns of the employer.

iii. Sincerity of the Objector’s Religious Beliefs

Although an employer may not question the validity of an employee’s religious beliefs, employers may question the sincerity of such beliefs. This issue was discussed above and bears repeating here. Conduct of an employee that appears to be inconsistent with the religious beliefs underlying the employee’s religious objection to the COVID-19 vaccines may undermine the employee’s religious accommodation request. Therefore, an objecting employee’s religious beliefs—and whether the employee consistently applies those beliefs in other similar contexts—should be carefully examined before making an accommodation request.

c. Reasonable Accommodations

Usually, an employer must demonstrate that it has attempted to accommodate an employee’s religious beliefs before claiming it cannot do so without imposing an undue hardship on the employer. *Redmond v. GAF Corp.*, 574 F.2d 897, 901–02 (7th Cir. 1978). In addition, the employer has the burden of demonstrating undue

hardship. And evidence of undue hardship must be more than hypothetical and speculative. *Smith v. Pyro Mining Co.*, 827 F.2d 1081, 1085–86 (6th Cir. 1987).

Fortunately, as noted above, the EEOC has instructed employers that it would not constitute an undue hardship for them to grant religious accommodations, exempting religiously objecting employees from employer-mandated COVID-19 vaccination programs, because employers can impose upon accommodated employees alternative health protections, such as masking, social distancing, periodic COVID-19 testing, modifying shifts, teleworking, and reassignment. For that reason, it will, generally speaking, be difficult for employers to refuse to grant accommodations to employees who object to the COVID-19 vaccines on what are clearly sincerely held religious grounds, at least in non-healthcare settings.

4. Crafting the Religious Accommodation Request

a. Articulating the Religious Objection

As noted above, the most important aspect of a religious accommodation request is to make sure the stated objection is clearly religious. This can best be accomplished by:

i. Making Sure the Objection is Clearly and Solely Religion- based.

Only clearly religious reasons for the objection to COVID-19 vaccination should be included in a religious accommodation request. Even though the objector may have multiple grounds for objecting to the vaccines, including both religious and non-religious grounds, expressing non-religious concerns in a religious accommodation request serves to dilute the claim that the objection is religious.

ii. Avoiding Health or Medical Concerns Dressed up As Religious Concerns.

Many objectors claim to have religious objections to the COVID-19 vaccines, but their objections are inseparably entangled with health and medical concerns. Like asserting both religious and non-religious objections, combining religious and non-religious grounds together so that they appear inseparable also serves to dilute a claim that the employee's objections to the vaccines are religious, rather than based on health or medical concerns. If the employee has health or medical concerns, he or she may want to file a separate request for a medical accommodation under the ADA. *See infra* Part D.

iii. Supporting the Religious Objection with Religious Authority.

Although, as noted above, it is not necessary for an employee's religious beliefs to coincide with the religious beliefs of any other person or religious authority, if the objector does base his or her religious belief on a religious authority, such as the Bible, the Church Fathers, or the tenets of the church or denomination to which the objector belongs, it is helpful to cite such authority. Letters or statement from clergy may also be attached in such circumstances, but only if the letter or statement clearly supports the objector's religious beliefs about the COVID-19 vaccines. Generalized statements, such as that the clergy member or church supports the individual conscience choices of its members, are probably not helpful—and may in fact hurt the objecting employee by highlighting the fact that neither the church nor the clergy member shares the objector's beliefs.

b. Submitting the Accommodation Request

Religious accommodation requests should always be in writing. To whom the request should be submitted will depend upon the particular nature and organizational structure of the employer. In all cases, however, the employee should keep a copy of the request and have the person at the employer's place of business to whom the request is submitted sign a receipt for the request, noting both the date and time the request was submitted, as proof that the request was submitted and that the employer received it.

c. Sample Religious Accommodation Requests

Requests for Title VII religious accommodations from COVID-19 vaccination requirements must, of course, be drafted carefully, on a case-by-case basis, in accordance with the specific religious beliefs of the employee requesting the accommodation. Samples of religious accommodation requests, none of which should be used without carefully tailoring them to the specific facts of the employee's particular case, are provided in Appendix B.

5. Resources

- a. All EEOC materials related to COVID-19 are collected here: www.eeoc.gov/coronavirus.
- b. The EEOC material referred to in this document as "EEOC Guidance" can be found here: <https://www.eeoc.gov/wysk/what-you-should-know-about-covid-19-and-ada-rehabilitation-act-and-other-eeo-laws#D>

B. COVID-19 Vaccination Mandates in Education

***Caveat:** The following is intended to be a short description of the law as currently applied specifically to parents and students who have sincerely held religious objections to receiving COVID-19 vaccines under government mandated COVID-19 student vaccination programs. It is not—and is not intended to be—a comprehensive treatise on the subject, but merely an aide to assist in starting the process of becoming familiar with basic principles. This is a fluid and rapidly changing area of the law and is very fact specific, so the user should always verify changes in law or circumstance that might affect the reliability of the information provided in this resource. The information provided herein does not, and is not intended to, constitute legal advice. All information, content, and materials provided here are for general informational purposes only.*

1. The General Rule—Mandatory Student Vaccination Programs are Constitutional

Government programs mandating vaccinations for school students are quite common and have been in place in various parts of the country for a century or more.

The seminal case is *Jacobson v. Massachusetts*, 197 U.S. 11 (1905). Although *Jacobson* was not a school vaccination case, it has been referenced repeatedly to uphold compulsory school vaccination programs.

For example, in *Workman v. Mingo County Board of Education*, 419 F. App'x 348 (2011), the U.S. Court of Appeals for the Fourth Circuit upheld a mandatory vaccination program for public school children against a challenge that the program violated the parents' and students' First Amendment Free Exercise rights. In *Workman*, the court also cited *Prince v. Massachusetts*, 321 U.S. 158, 166–67 (1944), for the proposition that “[t]he right to practice religion freely does not include liberty to expose the community or the child to communicable disease or the latter to ill health or death.” *Workman*, 419 F. App'x at 353. The *Workman* court held that, “In sum, following the reasoning of *Jacobson* and *Prince*, we conclude that the West Virginia statute requiring vaccinations as a condition of admission to school does not unconstitutionally infringe Workman’s right to free exercise. This conclusion is buttressed by the opinions of numerous federal and state courts that have reached similar conclusions in comparable cases.”

In support, the court cited the following: *McCarthy v. Boozman*, 212 F.Supp.2d 945, 948 (W.D.Ark. 2002) (holding that “the constitutional right to freely practice one’s religion does not provide an exemption for parents seeking to avoid compulsory immunization for their school-aged children”); *Sherr v. Northport-East Northport Union Free Sch. Dist.*, 672 F.Supp. 81, 88 (E.D.N.Y. 1987) (“It has been settled law for many years that claims of religious freedom must give way in the face of the compelling interest of society in fighting the spread of contagious diseases through

mandatory inoculation programs.”); *Davis v. State*, 451 A.2d 107, 112, n. 8 (Md. 1982) (“Maryland’s compulsory immunization program clearly furthers the important governmental objective of eliminating and preventing certain communicable diseases.”); and *Cude v. State*, 377 S.W.2d 816, 819 (Ark. 1964) (“According to the great weight of authority, it is within the police power of the State to require that school children be vaccinated against smallpox, and that such requirement does not violate the constitutional rights of anyone, on religious grounds or otherwise. In fact, this principle is so firmly settled that no extensive discussion is required.”).

In short, the overwhelming weight of authority is that—generally speaking—mandatory student vaccination programs are not unconstitutional and do not violate the religious exercise rights of either the parents of students or the students themselves.

2. Types of Schools to Which the General Rule is Applicable

There is no reason to believe that this general principle will differ depending upon whether the school is an elementary school, a secondary school, or a post-secondary institution of higher education. *Jacobson*, after all, was not a student or child vaccination case at all, but rather addressed whether a law that required and enforced the “vaccination and revaccination of *all the inhabitants*” of a city or town was constitutional. 197 U.S. at 12. Mr. Jacobson was neither a child nor a student. Therefore, unlike public school Establishment Clause cases, where somewhat different standards are applied based upon the age and maturity of the students, there would not seem to be a reason to apply such a differing standard in student vaccination cases.

Neither would there seem to be a difference in the general principle based upon whether the school is public or private, secular or religious. The overriding interest articulated by the courts in compelling vaccination of students is in the general health and protection of the students and the community from communicable disease—which would seem to carry the same weight and be subject to the same analysis regardless of whether the school is public or private, secular or religious.

3. Current Case Law: *Klaassen v. Trustees of Indiana University*

On July 18, 2021, the U.S. District Court for the Northern District of Indiana became what appears to be the first court to address a public university’s program of compelling students to receive a COVID-19 vaccination as a condition of attending the university. *See Klaassen*, 2021 WL 3073926, at *1. In that case, the court denied the students’ request for a preliminary injunction, temporarily upholding the University’s compelled student vaccination program. On August 2, 2021, the U.S. Court of Appeals for the Seventh Circuit affirmed the district court’s decision by denying the plaintiffs’ motion for an injunction pending appeal. *Klaassen v. Trs. of Ind. Univ.*, No. 21-2326, 2021 WL 3281209 (7th Cir. Aug. 2, 2021).

Some of the general principles set forth in the *Klaassen* case include:

- a. The *Jacobson* case is still good law and there is no reason to revisit it in the COVID-19 vaccination context;
- b. The EUA statute, under which the COVID-19 vaccines are authorized for distribution and use and which requires informed consent and the right not to receive the vaccination, does not prohibit a school from requiring its students to be vaccinated with a COVID-19 vaccine;
- c. A public school's mandatory vaccination program, such as Indiana University's, is subject to rational basis review because it is a neutral and generally applicable law; and
- d. There is no fundamental right to a collegiate education and no fundamental right to be able to attend a public university while unvaccinated.

Due to the peculiar facts of the case—including that Indiana University offered religious exemptions to its students—the *Klaassen* decision is somewhat limited in its application, but it does address some of the issues commonly raised in the COVID-19 school vaccination context and is, therefore, instructive.

As time goes by, of course, we expect additional court opinions clarifying issues that are currently uncertain.

4. Bases for Seeking Religious Exemptions from Programs Mandating that Students be Vaccinated Against COVID-19

Given the fact that, generally speaking, the government can require that students be vaccinated in order to attend school, the first and most important issue when considering a student or parent's request for a religious exemption from a mandated student vaccination program is whether there is a recognized legal basis for seeking such an exemption. There are several possible bases for requesting a religious exemption, including:

- the vaccination law or the school voluntarily offers religious exemptions from their mandatory vaccination programs;
- the state in which the student vaccination program exists has a law providing religious exemptions from mandatory vaccination programs; and
- free exercise and Religious Freedom Restoration Act (RFRA) claims.

a. Voluntarily Offered Religious Exemptions

Schools need not provide religious exemptions from their otherwise neutral and generally applicable mandatory vaccination programs. *Klaassen*, 2021 WL 3073926, at *39 (noting that “courts have consistently held that schools that provided a religious exemption from mandatory vaccination requirements did so above and beyond that mandated by the Constitution”). However, many do—and if they do, such voluntarily offered exemptions are enforceable. *LePage v. Wyoming*, 18 P.3d 1177 (Wyo. 2001). For example, in *Klaassen*, it was pointed out that Indiana University voluntarily offered its students both religious and medical exemptions from its mandatory student vaccination program, and that, in fact, six of the eight student plaintiffs had applied for and received religious exemptions.

For that reason, the terms and conditions of a school’s mandatory vaccination program should be carefully reviewed to determine what exemptions may be available to objecting students or their parents.

b. Statutory Exemptions

The vast majority of states have statutes that specifically grant religious exemptions from mandatory school vaccination programs. For that reason, one should always check the statutes in the state in which the objecting student is attending school to determine whether or not the state provides statutory religious exemption protections.

The National Conference of State Legislatures provides a helpful resource for determining which states have religious exemptions from school immunization requirements. That resource can be found here: <https://www.ncsl.org/research/health/school-immunization-exemption-state-laws.aspx>.

c. Free Exercise and RFRA Claims

Assuming a mandatory student vaccination scheme is religiously neutral and generally applicable—applying to all students, without exception, and not targeting religion, either facially or by application—then strict scrutiny analysis would not apply. *Employment Div. v. Smith*, 494 U.S. 872 (1990). Such was the case in *Klaassen*, where the court held that rational basis review applied when eight students challenged Indiana University’s vaccination mandate. In such circumstances, a free exercise challenge would be difficult.

However, two circumstances might render a free exercise challenge to mandatory student vaccination programs more promising, namely:

- (1) if the mandatory student vaccination program is neither neutral nor generally applicable (such as if the program granted

exemptions to students for medical reasons but not religious reasons); or

(2) if the mandatory student vaccination program is in a state with a RFRA (or a court decision comparable to a RFRA),

because in both cases a strict scrutiny standard may then be available to the objector.

i. No RFRA, But Not Generally Applicable

With respect to the first scenario, COVID-19 mandatory student vaccination programs are most likely going to be religiously neutral. However, to the extent the vaccination program recognizes exemptions from the mandate, for medical reasons or otherwise, but does not recognize religious exemptions, then the program might not be “generally applicable” and may for that reason be subject to strict scrutiny.

ii. State RFRA, Regardless of Whether the Program is Neutral or Generally Applicable

A state RFRA may also subject the mandatory student vaccination program to strict scrutiny—even if the program is neutral and generally applicable—increasing the chances of a successful challenge. However, many states with state RFRA also have separate statutory religious exemptions from mandatory vaccination programs, so that unless such a state specially carves out COVID-19 vaccinations from its general religious vaccination exemption (*i.e.*, through a declaration of a public health emergency or a pandemic exception) religious objectors to the COVID-19 vaccine are most likely already protected in those states.

iii. Least Restrictive Means – Alternatives to Vaccination

In applying strict scrutiny to mandatory student vaccination programs, the government would have to demonstrate that its universal vaccination program was the least restrictive means to serve the public health concerns underlying the program.

In this regard, the case of *Scott v. Goodwin*, No. 09-1032, 2010 WL 2926222 (W.D. La. June 29, 2010), which dealt with compulsory vaccination program in the prison context, is instructive. In *Goodwin* the court specifically stated that it was finding the mandatory vaccination program constitutional because vaccination served a compelling state interest and the “[p]laintiff has not alleged any alternative to being vaccinated.” *Id.* at *6. This latter consideration raises the issue—seldom if ever seen in the student vaccination context—of whether alternative methods of protecting students from the unvaccinated, such as requiring the unvaccinated to wear a mask, would overcome the “narrowly tailored” factor in strict scrutiny analysis.

In the flu vaccination employment context—even before COVID-19—masking was often offered and accepted as an accommodation for not being vaccinated. In the COVID-19 context, the government has publicly and repeatedly advocated masking as an effective protector against the COVID-19 virus. Indeed, as noted above, the EEOC evidently believes masking is an effective protection and prevention device, as do many retail businesses, which often now have policies that only vaccinated customers can enter the business premises unmasked. Therefore, masking should qualify as a substitute for vaccination. Refusal to acknowledge masking as a substitute for vaccination may lead to the conclusion that masking is not, in fact, an effective protector or preventor, contrary to the government’s message over the last year and a half, and if that’s the case, masking should be promptly abandoned as a prophylactic.

Therefore, under a strict scrutiny, free exercise analysis, it would seem that a promising argument could be made that a blanket vaccination requirement is not narrowly tailored where an alternative method of protecting against the disease—namely, masking—is available and acceptable to the religious objector.

5. Religious v. Non-Religious Beliefs

The above discussion—about the religious versus non-religious reasons an objector might have for objecting to the COVID-19 vaccines—applies equally in the educational context. Therefore, when seeking a religious exemption from a mandatory student vaccination program, the reason for the requested exemption must be religious—not medical, health, political, or personal preference. Please make reference to the above discussion of this issue in the Title VII context, because the same principles and concerns apply in the student context.

As an example of why objectors must be careful in articulating their religious basis for an exemption request in the student context, the case of *Caviezel v. Great Neck Public Schools*, 701 F.Supp.2d 414 (E.D.N.Y. 2010), should be noted. In that case, the court discussed the issue of what constitutes a “religious belief” for purposes of a religious objection to a compelled student vaccination program. The court, after discussing the parent’s particular objections to vaccination—which included the generalized belief that the body was divine and did not need medication—concluded that the plaintiff’s “reluctance to have her daughter vaccinated does not arise from a religious belief, but from a personal, moral or cultural feeling against vaccination for her young child,” noting that the parent conceded that she herself takes medication and unnecessarily marked her body by having pierced ears.

This is a good example of how common conduct inconsistent with the objector’s expressed religious beliefs may undermine the objector’s request for an exemption. Therefore, just as in the employment context, in analyzing religious exemption cases in the school context, close attention must be paid to the nature of the objection, how it is articulated, and whether the objector’s conduct is consistent with the objector’s

claimed religious belief. As in the employment context, the basis for the religious exemption request must be clearly religious as opposed to medical, cultural, or merely a personal preference.

6. May a Religious School Itself Raise Religious Objections to a Government Mandated Student Vaccination Program?

Some schools—primarily private religious schools—have raised concerns that mandatory student vaccination programs might violate the school’s sincerely held religious beliefs concerning the COVID-19 vaccines. This raises the issue of whether schools themselves might be able to raise religious objections to government mandates that students attending their schools be vaccinated against COVID-19.

Although ADF has not yet studied this issue sufficiently to provide reliable guidance on that question, the fact that government vaccination mandates apply to the students, not the school—in that such mandates do not require the schools themselves to vaccinate any student, but only that the students themselves get vaccinated before going to school—would seem to militate against a school having a claim that, by requiring its students to get vaccinated, the government has violated the school’s own religious beliefs.

It is probably true that a COVID-19 student vaccination mandate will have a disparate impact on private religious schools, because one might assume that there will be more religious school students, than public school students, who have religious objections to the COVID-19 vaccines and who, therefore, may choose an alternative—such as homeschooling—rather than be vaccinated. But that is a different argument than that the vaccine mandates violate the school’s own religious beliefs. In addition, whether such a disparate impact would, in fact, result is not yet established and, therefore, may present proof problems to a school seeking to preemptively challenge a student vaccination mandate on religious grounds.

7. Crafting the Exemption Request

a. Substance of the Exemption Request

The principles discussed above in the Title VII context are equally applicable in the educational context and should be kept clearly in mind when crafting a student’s request for a religious exemption from a mandatory COVID-19 student vaccination program.

b. Submitting the Exemption Request

Religious exemption requests should always be in writing. To whom the request should be submitted will depend upon the particular organizational structure of the student’s school. In all cases, however, the student or the student’s parent should keep a copy of the request and have the appropriate person at the school sign

a receipt for the request, noting the date and time the request was submitted, for proof that the request was submitted and that the school received it.

c. Sample Religious Exemption Request

A sample Religious Exemption Request under a mandatory COVID-19 student vaccination program can be found in Appendix B.

The sample Request is for a student or parent whose objection is based upon the COVID-19 vaccines' connection to an aborted fetal cell line. Requests based upon other grounds, of course, would need to be tailored accordingly.

C. COVID-19 Vaccination and Churches

***Caveat:** The following is intended to be a short description of the law surrounding COVID-19 vaccination issues as currently applied specifically to churches. It is not—and is not intended to be—a comprehensive treatise on the subject, but merely an aide to assist in starting the process of becoming familiar with basic principles. This is a fluid and rapidly changing area of the law and is very fact-specific, so the user should verify changes in law or circumstance that might affect the reliability of the information provided in this resource. The information provided herein does not, and is not intended to, constitute legal advice. All information, content, and materials provided here are for general informational purposes only.*

1. The Challenges Posed to Churches

COVID-19 vaccination issues may arise in the church context in, primarily, two ways.

The first possibility is if the government imposes an obligation on churches to limit entry to or participation in religious worship services to those who have been vaccinated for COVID-19.

The second possibility is if a congregant or parishioner requests from the church a statement supporting the member's request for a religious employment accommodation or student exemption from COVID-19 vaccination mandates.

2. Government-Imposed Requirements that Churches Police the Vaccine Status of their Congregants

Generally speaking, just as with other COVID-19 related restrictions, the validity of governmentally imposed barriers to religious worship will depend upon a variety of factors determined on a case-by-case basis. However, the validity of such laws will usually depend on whether the restrictions discriminate against religious exercise—that is, whether the restrictions treat religious activity less favorably than comparable non-religious activity. *Tandon v. Newsom*, 141 S. Ct. 1294, 1296 (2021).

If not, the restrictions will be difficult to successfully challenge. If so, the restrictions may potentially be challenged, depending upon each fact-specific situation.

The legal analysis in these sorts of cases will—in general—follow the recent U.S. Supreme Court cases, and decisions of other courts, that have addressed COVID-19 restrictions that treat churches differently and less advantageously than comparable secular activities. We know from those cases that successful challenges based on those sorts of disparate treatment can be successful. *Id.*; *S. Bay United Pentecostal Church v. Newsom*, No. 20-746, 2021 WL 1602607 (U.S. Apr. 26, 2021); *Calvary Chapel Dayton Valley v. Sisolak, et al.*, 982 F.3d 1228 (9th Cir. 2020).

In short, whether these sorts of restrictions can be successfully challenged will depend, in large part, on the particular terms of the restrictions and to whom the restrictions are applicable.

Having said that, however, the practical implications of laws that attempt to impose on churches the obligation to police the COVID-19 status of their worshipers—by prohibiting anyone from entering a church unmasked who has not been vaccinated—may make it difficult for the state to actually enforce them. Posing the following questions highlights the issue:

- How is a church supposed to determine whether a particular congregant is or is not vaccinated?
- Will the church have to require documentary proof of vaccination, or will a congregant’s verbal confirmation of vaccination be sufficient?
- What if a church simply does what many retail establishments are now doing—merely placing signs at their entrances stating “If you are vaccinated you may enter without a mask” or “If you are not vaccinated you must wear a mask”—leaving it up to the parishioners to police themselves? Is that sufficient?
- What if a congregant is, for some reason, exempt from vaccination under the law, for medical or other reasons? Is the church supposed to make those sorts of determinations and, if so, how?
- What if a congregant is asked but refuses to reveal his or her COVID-19 vaccination status, citing laws that protect a citizen’s health and medical information?

In other words, these sorts of laws may be so difficult to police and enforce that they do not present an actual and substantial threat to churches, and churches can go on about their business without too much concern or even any significant changes to their normal operational protocols.

To our knowledge, at the time this resource was prepared, only two states—Washington and Oregon—have thus far actually imposed vaccination-entry laws that affect churches. However, in both states, the laws do not appear to treat churches less favorably than other activities and do not prohibit the unvaccinated from attending church. They only require the unvaccinated to wear masks.

For these reasons, caution should be exercised in challenging neutral and generally applicable laws that require vaccination or, in the alternative, masking, and that would apply to churches on the same terms as other comparable secular activities.

When faced with these sorts of laws, churches might want to consider taking reasonable measures to comply with the law—such as posting signs requiring either vaccination or masking—but that churches not necessarily institute a regime of policing congregants' COVID-19 vaccination status, unless the church wants to do so.

If, on the other hand, government-imposed vaccination requirements treat churches less advantageously than similar non-religious activities, one may consider challenging those laws. However, given how few mandatory vaccination laws there actually are at the present time, the difficulty the state will have in policing and enforcing those laws, and the fact that, so far, such laws do not prevent anyone from worshipping but, at most, require the unvaccinated to wear masks—which many people have done for quite some time and continue to do voluntarily—challenging these sorts of laws may not be the best course of action.

However, if these laws become widespread and are vigorously enforced, or if the law attempts to totally exclude unvaccinated congregants from worship, as opposed to simply requiring unvaccinated congregants to wear masks, challenges may be in order.

3. The Church's Role in Congregant Accommodation and Exemption Requests

As noted above, in the employment context employers should not request an employee to provide statements from clergy supporting the employee's request for a religious accommodation from an employer's mandatory vaccination policy. Neither should schools make such requests, when considering a parent's or student's request for a religious exemption from a mandatory student vaccination program.

Such supporting statements are both unnecessary and, if not in full agreement with the objector's religious beliefs about COVID-19 vaccines, may actually hurt the objector's case by unnecessarily highlighting the fact that the objector's clergy or the church or denomination the objector attends does not, in fact, clearly support the objector's particular religious beliefs about the vaccines.

For those reasons, we do not recommend that churches provide their members with supporting statements unless the objector’s church or denomination does, in fact, subscribe to religious tenets that clearly and unconditionally support the objector’s religious objections to the COVID-19 vaccines. In those circumstances, a supporting letter setting forth those tenets may be helpful to the member. However, in crafting such statements, extreme care must be taken to (1) clearly understand the particular religious beliefs the member is articulating for their objection to the COVID-19 vaccines and (2) make sure the clergy or church preparing the statement clearly and unconditionally agrees with those religious beliefs. As noted above, a general statement that the clergy or church—although not sharing the member’s particular beliefs—supports the conscientious religious beliefs of its members, as opposed to agreeing with the member’s religious beliefs about the COVID-19 vaccine, is not necessarily helpful and may, in fact, only highlight that the clergy or church does not share the member’s beliefs.

We have included in Appendix B a sample church statement that clergy may find helpful in crafting a statement supporting a member’s religious objections. The model statement, of course, is just that—a sample—and should not be used without modification to match both the member’s particular religious beliefs and the particular clergy’s or church’s tenets.

D. Non-Religious Accommodations and Exemptions to COVID-19 Vaccination Mandates

In addition to religious accommodations and exemptions from mandatory COVID-19 vaccination programs, there are, of course, certain non-religious bases for requesting accommodations and exemptions from such mandates. Some objectors have also raised a variety of non-religious challenges to COVID-19 vaccine mandates generally. Due to the fact that these alternative bases for accommodations, exemptions, and challenges are not religiously based, they are beyond the scope of ADF’s expertise. However, those seeking accommodations and exemptions from or challenges to mandatory COVID-19 vaccination programs may want to consider them, if their particular situations warrant. Some of these alternative bases include:

1. Other Employer and School-Offered Exemptions

Employers and schools often offer accommodations and exemptions for reasons other than sincerely held religious beliefs. Most commonly, employers and schools offer health accommodations or exemptions for employees and students who have medical conditions that put them at particular risk if they are required to receive a vaccine.

2. The Americans With Disabilities Act

The Americans with Disabilities Act (ADA) has a medical accommodation provision similar to Title VII’s religious accommodation provision. EEOC guidance as

to how the ADA may apply to COVID-19 vaccination mandates is contained in the EEOC's Guidance here: <https://www.eeoc.gov/wysk/what-you-should-know-about-covid-19-and-ada-rehabilitation-act-and-other-eeo-laws#D>.

3. The Emergency Use Authorization Statute

Some objectors have asserted defenses against mandatory COVID-19 vaccination programs, in general, based upon the Emergency Use Authorization (EUA) statute, which is the statute under which the COVID-19 vaccines are currently authorized. 21 U.S.C. § 360bbb-3. The EUA requires that “a person who carries out any activity for which the authorization is issued” must “ensure that individuals to whom the [emergency] product is administered are informed - . . . (II) of the significant known and potential benefits and risks of such use, and of the extent to which such benefits and risks are unknown; and (III) of the option to accept or refuse administration of the product, the consequences, if any, of refusing administration of the product, and of the alternatives to the product that are available and of their benefits and risks.” 21 U.S.C. § 360bbb-3(e)(A)(ii). Some objectors argue that the statutorily provided “option to accept or refuse administration” of the COVID-19 vaccines prohibits any entity—including employers and schools—from requiring COVID-19 vaccination.

Without discussing this issue at length, one should be aware that in *Klaassen v. Trustees of Indiana University*, the court addressed this issue and concluded that the EUA statute did not prohibit or preclude Indiana University from imposing a mandatory COVID-19 vaccination program on its students and faculty. *Klaassen*, 2021 WL 3073926, at *25.

Please keep in mind that this list and the information provided in this section is not intended to be exhaustive. There may be additional non-religious bases for seeking accommodations and exemptions, or challenging COVID-19 vaccination mandates generally, so it is prudent to research what, if any, other accommodations or exemptions may be available to a particular objector and what general challenges to mandatory COVID-19 vaccination programs may be available.

E. Compulsory COVID-19 Vaccination in the Military

Caveat: ADF is not an expert in military law. The following information is offered only as a courtesy so as to provide some basic information that may prove helpful to those addressing mandatory COVID-19 vaccination issues in the military context. The user should individually confirm all the information provided. The information provided herein does not, and is not intended to, constitute legal advice. All information, content, and materials provided here are for general informational purposes only.

Active-duty U.S. military service members are facing increasing pressure to receive a COVID-19 vaccination. Although not the case at the time this resource was prepared, it is anticipated that, at some point, the military may impose a mandatory COVID-19 vaccination program on all active-duty service members.

1. Religious Accommodations in the U.S. Military

The U.S. military has a religious accommodation scheme that “[e]stablishes DoD policy in furtherance of the Free Exercise Clause of the First Amendment to the Constitution of the United States, recognizing that Service members have the right to observe the tenets of their religion, or to observe no religion at all” and that “[e]stablishes DoD policy on the accommodation of individual expressions of sincerely held beliefs (conscience, moral principles, or religious beliefs), which do not have an adverse impact on military readiness, unit cohesion, good order and discipline, or health and safety.” DoD Instruction 1300.17—Religious Liberty in the Military Services (“DoD Instruction 1300.17”).

Section 3 of DoD Instruction 1300.17 sets forth the procedures for service members requesting religious accommodations, how such requests are reviewed, factors for consideration, and appeal processes.

Subsection 3.2.d of DoD Instruction 1300.17 provides that officials charged with reviewing religious accommodation requests “will review each request individually, considering the full range of facts and circumstances relevant to the specific request.” Factors to consider include:

- (1) The compelling governmental interest in mission accomplishment, including military readiness, unit cohesion, good order and discipline, or health and safety.
- (2) Alternate means available to address the requested accommodation. The means that is least restrictive to the requestor’s religious practice and that does not impede a compelling governmental interest will be determinative.

Therefore, active-duty service members should be aware that they, too, have a right to request a religious accommodation from a mandatory COVID-19 vaccination program established and administered by the U.S. military.

DoD Instruction 1300.17 – Religious Liberty in the Military Service, may be found here:

- <https://www.esd.whs.mil/Portals/54/Documents/DD/issuances/dodi/130017p.pdf>.

2. Legal Representation in the Military

It is not clear what consequences may follow from a service member's refusal to comply with a vaccination order. It is possible such a member may face a court martial and removal from the military for the refusal. An active-duty service member facing a general or special court martial will be appointed military counsel, at no cost to the service member. However, a service member also has the right, at the service member's expense, to hire civilian legal counsel of the service member's own choosing. 10 U.S.C. § 838(b)(2), (3) and (4).

APPENDIX A

THEOLOGICAL UNDERPINNINGS OF RELIGIOUS OBJECTIONS TO VACCINES DEVELOPED/TESTED USING FETAL CELL LINES

A. Introduction

There is a diversity of viewpoints among Christians concerning the morality of COVID vaccines. All the currently available brands of vaccines—Moderna, Pfizer, AstraZeneca, and Johnson & Johnson—to some degree or another use cell lines that were generated from tissues and cells of unborn children who were aborted decades ago.¹ Abortion is a grave sin that constitutes a direct assault on the dignity of human life and can never be justified. Although the currently available vaccines do not actually contain fetal cells or tissues or require ongoing abortions for their productions, the fact that cell lines traceable to abortion were used, in various ways, in their production has—rightly—caused many faithful Christians to pause and question the morality of these vaccines.

To be sure, prominent Christian groups and writers have concluded that Christians may, in good conscience, receive these vaccines. But it is important to note that these groups and writers concluded that it is morally permissible to receive these vaccines given the totality of the *current* circumstances—such as the remote connection to the initial abortions from which the cell lines were generated, the lack of alternatives, the gravity of the pandemic, and the love of neighbor.

Furthermore, they state that moral calculations could change depending on the circumstances (such as the availability of alternatives with no trace to abortion-derived cell lines). And they encourage Christians to pick the vaccine with the least connection to abortion, if possible, and caution against complacency toward abortion and abortion-derived medical research.

Critically, these Christian groups and writers have emphasized that Christians can, also in good conscience, refuse to receive the vaccines that can be traced to abortions. Indeed, even those who hold that Christians are not morally culpable for receiving COVID vaccines also hold that Christians are not morally *obligated* to get vaccinated. Therefore, it is no surprise that many of these groups have also voiced support for conscience exemptions.

¹ Although only Moderna, Pfizer, and J&J vaccines are available *in the U.S.*, see Ctr. for Disease Control & Prevention, *Different COVID-19 Vaccines* (Updated Aug. 9, 2021), <https://www.cdc.gov/coronavirus/2019-ncov/vaccines/different-vaccines.html>. To the extent that various Christian groups have already evaluated the morality of the AstraZeneca vaccine, this analysis also includes those discussions.

B. The Use of Fetal Cell Lines in the Development of COVID Vaccines

Biomedical researchers have for some time created “cell lines” from fetal tissues—whether they were obtained from a fetus after a natural death or an abortion—“by culturing fetal cells in such a way that they continue growing and multiplying in laboratory dishes indefinitely.”² While these cell lines originated from fetal cells, “they no longer contain fetal body parts, and no fetal tissue remains.”³ And “they are not themselves ‘fetal cell.’”⁴ Cell lines have been used to develop not just COVID vaccines but also vaccines for rubella, mumps, measles, hepatitis, chickenpox, poliomyelitis, and rabies.⁵

In developing the COVID vaccines, Moderna, Pfizer, and AstraZeneca have used HEK-293, a cell line commonly known to have been generated in 1973 from a kidney of an aborted fetus.⁶ Although some recent discussions around HEK-293 posit that it is *unclear* whether HEK-293 derived from a miscarriage or an elective abortion,⁷ the more common view has been that it did in fact come from an abortion, and the inability to confirm the irreproachableness of HEK-293 calls for caution in assessing the morality of HEK-293-derived vaccines.⁸ J&J has relied on PER.C6.⁹

² Joe Carter, *The FAQs: Are Fetal Cells Being Used in COVID-19 Vaccines and Treatments?*, The Gospel Coalition (Nov. 18, 2020), <https://www.thegospelcoalition.org/article/the-faqs-fetal-cells-covid-19-vaccines-treatments/>.

³ *Id.*

⁴ *Id.*

⁵ Joe Carter & Justin Smith, *Explainer: Vaccines and aborted human fetal tissue*, ERLC (Feb. 5, 2015), <https://erlc.com/resource-library/articles/explainer-vaccines-and-aborted-human-fetal-tissue/>.

⁶ See, e.g., Carter, *The FAQs*, *supra* note 2; U.S. Conference of Catholic Bishops, *Moral Considerations Regarding the New COVID-19 Vaccines* 4–5 (Dec. 11, 2020), https://www.usccb.org/resources/moral-considerations-covid-19-vaccines_1.pdf (hereinafter “USCCB COVID-19 Statement”).

⁷ See Rev. Nicanor Pier Giorgio Austriaco, O.P., *Moral Guidance on Using COVID-19 Vaccines Developed with Human Fetal Cell Lines*, Public Discourse (May 26, 2020), <https://www.thepublicdiscourse.com/2020/05/63752/>.

⁸ See, e.g., Albert Mohler, *Vaccines and the Christian Worldview: Principles for Christian Thinking in the Context of COVID* (Dec. 14, 2020), <https://albertmohler.com/2020/12/14/vaccines-and-the-christian-worldview-principles-for-christian-thinking-in-the-context-of-covid>; USCCB COVID-19 Statement, *supra* note 6, at 4–5.

⁹ Noah Y. Kim, *What the Catholic Church has said about the Johnson & Johnson vaccine* Tampa Bay Times (Updated Mar. 9, 2021), <https://www.tampabay.com/news/health/2021/03/09/what-the-catholic-church-has-said-about-the-johnson-johnson-vaccine-politifact/>.

This cell line was developed from retinal cells of an 18-week-old fetus aborted in 1985.¹⁰

The currently available COVID vaccines used these cell lines to varying degrees.

- Moderna (HEK-293): Used cell lines to test the vaccine’s efficacy.¹¹
- Pfizer (HEK-293): Used cell lines to test the vaccine’s efficacy.¹²
- AstraZeneca (HEK-293): Used cell lines to develop, produce, and test the vaccine.¹³
- J&J (PER.C6): Used cell lines to develop, produce, and test the vaccine.¹⁴

To be clear, none of the vaccines uses actual fetal tissues or cells that were acquired from aborted children. Rather, they use cell lines that were generated or derived from tissues of fetuses that were aborted decades ago. And no vaccines require ongoing abortions in their productions.¹⁵ However, these vaccines—and the cell lines that were used to develop these vaccines—can be traced to two abortions.

C. Evaluating the Moral Responsibility to Avoid Cooperation with Evil

Christians have raised questions as to whether they can, in good conscience, receive COVID vaccines that can be traced to abortion. On the one hand, various Christian groups and writers have called on the government and pharmaceutical companies to develop vaccines that are free of any connections to abortion.¹⁶ In

¹⁰ *Id.*

¹¹ USCCB COVID-19 Statement at 4–5, *supra* note 6.

¹² *Id.*

¹³ *Id.*

¹⁴ Press Release, *U.S. Bishop Chairmen for Doctrine and for Pro-Life Address the Use of the Johnson & Johnson Covid-19 Vaccine*, USCCB (Mar. 2, 2021), <https://www.usccb.org/news/2021/us-bishop-chairmen-doctrine-and-pro-life-address-use-johnson-johnson-covid-19-vaccine> (hereinafter “USCCB J&J Statement”).

¹⁵ David Prentice, PhD, *Immunizing Conscience*, Christian Med. & Dental Ass’n (May 18, 2020), <https://cmda.org/immunizing-conscience/>.

¹⁶ *See, e.g.*, USCCB COVID-19 Statement at 7, *supra* note 6; Carter, *supra* note 2; Russell Moore, *Is the Johnson & Johnson COVID-19 Vaccine Unethical?* (Mar. 3, 2021), <https://www.russellmoore.com/2021/03/03/is-the-johnson-johnson-covid-19-vaccine-unethical/>.

addition, certain Christian leaders have strongly cautioned against the use of these vaccines.¹⁷

On the other hand, many well-known Christian groups and writers have concluded that it is morally permissible for Christians to receive COVID vaccines. In evaluating Christians' moral responsibility with regard to COVID vaccines, it is critical to note that these Christian writers and groups have found the use of COVID vaccines morally permissible only *under the current circumstances*. These sources unequivocally emphasize that moral calculations can change, and Christians should avoid complacency toward abortion and abortion-derived medical research.

According to some Evangelical and Catholic sources, receiving currently available brands of COVID vaccines is morally permissible because doing so amounts to remote "material cooperation"—rather than "formal cooperation"—with abortion.

Christians ordinarily have the duty to avoid even the material cooperation with evil.¹⁸ However, there are limited circumstances under which Christians are not held morally culpable for failing to avoid material cooperation with evil, namely: (1) when the connection with the evil is remote, (2) when evil is not intended in an act, (3) when the act is unlikely to encourage the continuation of the evil, and (4) when there are other relevant factors to consider (such as love of neighbor, the gravity of the pandemic, and lack of abortion-free alternatives). Under these circumstances, various Christian groups and writers have found the COVID vaccines morally permissible.

1. Evangelical Sources

The Gospel Coalition's *FAQs* on COVID vaccines defines formal cooperation with evil as "[cooperation] with the immoral action of another person, sharing in the latter's evil intention."¹⁹ On the other hand, one materially cooperates with evil "when the person cooperates with the immoral action of another person, *without* sharing the evil intention."²⁰ "While formal cooperation is always evil, making a determination on material cooperation depends on other additional factors."²¹

¹⁷ See, e.g., John Piper, *Can I Take a Vaccine Made from Aborted Babies*, Desiring God (Jan 4., 2021); Bishop J. Strickland (@Bishopoftyler), Twitter (Apr. 19, 2021), <https://twitter.com/Bishopoftyler/status/1384115228409884678>.

¹⁸ See, e.g., Moore, *supra* note 16; Colo. Cath. Conference, *A letter from the bishops of Colorado on COVID-19 vaccine mandates*, Denver Cath. (Aug. 6, 2021), <https://denvercatholic.org/a-letter-from-the-bishops-of-colorado-on-covid-19-vaccine-mandates/>.

¹⁹ Carter, *supra* note 2.

²⁰ *Id.*

²¹ *Id.*

Relying on this dichotomy, the Gospel Coalition addresses the question of “whether accepting the use of HEK293T cells would potentially be cooperating with the killing of the child in the 1970s.”²² It answers *no*.

As the *FAQs* puts it, “if [an] abortion was conducted in order to harvest tissues that were to be used for the purpose of creating a cell line, then it would clearly be immoral.”²³ But in the case of HEK-293, “even if an abortion occurred[,] it was not carried out for [the] reason [of developing the vaccines], and the tissue was acquired for the purpose of medical research only *after* the death of the child for other reasons.”²⁴

The *FAQs* then analogizes a Christian’s reception of Moderna and Pfizer vaccines to the reception of an organ transplant from a murder victim who was also a consensual organ donor. “If a doctor were to offer to transplant a kidney or heart from [a] murder victim [who had consented to organ donation prior to death] into a Christian, we would likely not have any objection. . . . No one would say the Christian who received the organ was morally responsible in any way for the murder.”²⁵ The *FAQs* also observes that it is unlikely that the use of the vaccines will increase the number of abortions today.²⁶

Under these limited circumstances, the Gospel Coalition concludes that “Christians are not morally culpable if they use treatments and vaccines that were developed using such cells.”²⁷

However, the *FAQs* still assumes that abortion is evil and acknowledges that it would be preferable to use vaccines that were developed without any connection to abortion.²⁸

Leading evangelical Dr. Al Mohler, president of The Southern Baptist Theological Seminary and of the Evangelical Theological Society, has also concluded that the use of COVID vaccines is morally permissible, using similar reasoning to that of the Gospel Coalition.²⁹

2. Catholic Sources

The Roman Catholic Church has issued various statements to provide guidance regarding COVID vaccines. On December 11, 2020, the U.S. Conference of

²² *Id.*

²³ *Id.*

²⁴ *Id.*

²⁵ *Id.*

²⁶ *Id.*

²⁷ *Id.*

²⁸ *Id.*

²⁹ Mohler, *supra* note 8.

Catholic Bishops (USCCB) issued its guidance, assessing the morality of the use of Moderna, Pfizer, and AstraZeneca vaccines. The USCCB affirmed that the cell lines—used for testing Moderna’s and Pfizer’s vaccines and for producing and testing AstraZeneca’s vaccines—are morally compromised because of their origin (*i.e.*, abortion).³⁰ And the USCCB also discussed “the positive moral duty . . . to distance oneself as much as possible from the immoral act of another party such as abortion in order to avoid cooperation with someone else’s evil actions and to avoid giving scandal.”³¹

However, “while neither [Moderna’s nor Pfizer’s vaccine] is completely free from any connection to morally compromised cell lines, in this case the connection is very remote from the initial evil of the abortion.”³² Given the remote connection to abortion, the gravity of the pandemic, and the lack of alternative vaccines, the USCCB has concluded that the use of Moderna and Pfizer vaccines is morally permissible.³³

As to AstraZeneca’s vaccine, because cell lines were used not just in testing the vaccines but also in developing and producing the vaccines, the USCCB recommends avoiding these vaccines *unless* Moderna and Pfizer brands are unavailable.³⁴ The USCCB, in a separate statement following the release of J&J’s vaccine, similarly recommended avoiding the J&J vaccine *if* other alternatives are available. “[I]f one can choose among equally safe and effective COVID-19 vaccines, the vaccine with the least connection to abortion-derived cell lines should be chosen.”³⁵ Despite these conclusions, the USCCB strongly cautioned against complacency toward abortion and abortion-derived medical research.³⁶

Less than two weeks after the USCCB’s initial statement in December 2020, the Vatican’s Congregation for the Doctrine of the Faith (CDF)—with the Pope’s approval—issued a similar guidance. The CDF stated that “when ethically irreproachable Covid-19 vaccines are not available,” the use of COVID vaccines that were developed with cell lines is morally permissible.³⁷ The CDF noted that “[t]he

³⁰ USCCB COVID-19 Statement at 4–5, *supra* note 6.

³¹ *Id.* at 2.

³² *Id.* at 5.

³³ *Id.*

³⁴ *Id.*

³⁵ USCCB J&J Statement, *supra* note 14.

³⁶ USCCB COVID-19 Statement at 7, *supra* note 6.

³⁷ Congregation for the Doctrine of the Faith, *Note on the morality of using some anti-Covid-19 vaccines* (Dec. 21, 2020),

https://www.vatican.va/roman_curia/congregations/cfaith/documents/rc_con_cfaith_doc_20201221_nota-vaccini-anticovid_en.html.

fundamental reason for considering the use of these vaccines morally licit is that the kind of cooperation in evil . . . is . . . *remote*.”³⁸

However, the CDF nevertheless affirmed the existence of a “moral duty to avoid such passive material cooperation” with evil, even if it may not be obligatory in case of “a grave danger, such as an otherwise uncontainable spread of a serious pathological agent.”³⁹

D. A Matter of Conscience

The presence of abortion-derived cell lines in the development of the COVID vaccines—even if it is remote from the initial abortions—implicates Christians’ conscience. And it is no surprise that Christians will reach different conclusions.

In fact, even those who concluded that Christians are morally *permitted* to receive these vaccines have not asserted that Christians are morally *obligated* to get vaccinated. Rather, they simply (albeit strongly) encourage Christians to get vaccinated out of the love of neighbor⁴⁰ and to promote the common good⁴¹—but assume that Christians could, in good conscience, object.

Both Evangelical and Catholic sources affirm the critical importance of conscience. For example, Dr. Al Mohler has said that he himself would get vaccinated and that he would encourage others to do the same.⁴² At the same time, he noted that “[e]ncouragement . . . is very different from coercion” and that “[r]easonable Christians and Christian parents will differ over whether or not to take the vaccine.”⁴³ The Christian Medical and Dental Association similarly stated that “[i]t is fundamental that the right of individual conscience be preserved.”⁴⁴

The Vatican’s CDF document also affirms that “vaccination is not . . . a moral obligation and that, therefore, it must be voluntary.”⁴⁵ It also notes that there may be “[t]hose who, . . . for reasons of conscience, refuse vaccines produced with cell lines from aborted fetuses.”⁴⁶

And many U.S. bishops have similarly affirmed the importance of conscience in informing one’s decision to receive the COVID vaccines. For example, the bishops

³⁸ *Id.*

³⁹ *Id.*

⁴⁰ Mohler, *supra* note 8.

⁴¹ Congregation for the Doctrine of the Faith, *supra* note 37.

⁴² Mohler, *supra* note 8.

⁴³ *Id.*

⁴⁴ Christian Med. & Dental Ass’n, *Vaccines and Conscience Protection*, <https://cmda.org/article/vaccines-and-conscience-protection/>.

⁴⁵ Congregation for the Doctrine of the Faith, *supra* note 37.

⁴⁶ *Id.*

from Colorado have stated that “the Catholic Church teaches that a person may refuse a medical intervention, including a vaccination, if his or her conscience leads them to that decision.”⁴⁷ While “[v]accination is not morally obligatory[,] . . . [a] person is morally required to obey his or her conscience.”⁴⁸ Recognizing the gravity of abortion and the importance of conscience, the Diocese of Arlington has similarly stated that it would oppose any vaccine mandate that fails to include a conscience exemption.⁴⁹ Even the Archdiocese of New York—which purportedly has restricted its priests’ ability to grant religious exemptions to parishioners out of a concern that it would project an “inaccurate portrayal of Church instructions”—stated that “[a]ny *individual* is free to exercise discretion on getting the vaccine based on *his or her own beliefs*.”⁵⁰

⁴⁷ Colo. Cath. Conference, *supra* note 18.

⁴⁸ *Id.*

⁴⁹ Diocese of Arlington, *Frequently Asked Questions Regarding COVID-19 Vaccines* (Mar. 2, 2021), <https://www.arlingtondiocese.org/frequently-asked-questions-regarding-covid-19-vaccines/>.

⁵⁰ Michael J. O’Loughlin, *Do not give religious exemptions for Covid vaccines, New York archdiocese tells its priests*, *America* (Aug. 3, 2021), <https://www.americamagazine.org/faith/2021/08/03/religious-exemptions-covid-vaccine-catholic-241167> (emphasis added).

APPENDIX B

SAMPLE REQUEST FOR RELIGIOUS ACCOMMODATION [EMPLOYMENT]

Dear [HR Department]:

[Employer] has directed me to get vaccinated with a COVID-19 vaccine, or suffer adverse employment action, up to and including termination.

However, I cannot receive a COVID-19 vaccine because to do so would violate my sincerely held religious beliefs. All of the currently available COVID-19 vaccines used cell lines originating from aborted children in their manufacturing or testing.

As a Christian, I believe that life begins at conception and ends at natural death.

The Scriptures reveal that God knows us even before we are conceived. *See* Jeremiah 1:4 – 5 (“The word of the Lord came to me, saying, ‘Before I formed you in the womb I knew you, before you were born I set you apart; I appointed you as a prophet to the nations.’”). And God’s creative powers are effectively at work while we are yet in the womb. *See* Psalm 139:13 – 16 (“For you created my inmost being; you knit me together in my mother’s womb. I praise you because I am fearfully and wonderfully made; your works are wonderful, I know that full well. My frame was not hidden from you when I was made in the secret place, when I was woven together in the depths of the earth. Your eyes saw my unformed body; all the days ordained for me were written in your book before one of them came to be.”).

The Christian Church has condemned abortion – the killing of human infants while in the womb – from earliest times. The *Didache*, a conduct code of the early Christian community, dated by some as being as early as 70 AD, is in accord with Scripture, stating: “[D]o not abort a foetus or kill a child that is born.” Loeb Edition of the *Apostolic Fathers* (also translated as, “Thou shalt not murder a child by abortion nor kill that which is begotten.”). *A Plea for Christians*, written around AD 177 by Athenagoras, stated, “[W]e say that those women who use drugs to bring on abortion commit murder, and will have to give an account to God for the abortion.” Tertullian, in his *Apologeticum*, written in 197 AD, wrote: “Murder being once for all forbidden, we [Christians] may not destroy even the fetus in the womb, . . .”

Hence it is my sincerely held religious belief that abortion is murder, a violation of one of the Ten Commandments (“You shall not murder.” Exodus 20:13), and, for that reason, it would violate my sincerely held religious beliefs to cooperate with or be complicit in abortion in any way.

The COVID-19 vaccines were developed or tested using cell lines that were generated or derived from tissues of aborted fetuses. J&J used an aborted fetal cell line in manufacturing its COVID-19 vaccine, while Moderna and Pfizer used aborted fetal cell lines in testing the efficacy of their vaccines. *See* James Lawler, MD, You

asked, we answered: Do the COVID-19 vaccines contain aborted fetal cells” Nebraska Medicine, August 4, 2021, <https://www.nebraskamed.com/COVID/you-asked-we-answered-do-the-covid-19-vaccines-contain-aborted-fetal-cells>.

So, it is my sincerely held religious belief that, in being vaccinated with any of the currently available COVID-19 vaccines, I would be cooperating with and complicit in abortion – the ending of an innocent human life – and that such would constitute a sin against God and a violation of His Commandments, for which I would be held morally accountable by God.

For that reason, I am requesting a religious accommodation, under Title VII and any similar [state where employer located] state law(s), that will excuse me from having to receive a COVID-19 vaccine, and further request that no adverse employment action be taken against me on account of my religious beliefs.

Thank you for your anticipated consideration.

Sincerely,

[Signature of Employee]

[Name of Employee]

[Date]

Received:

Name

Date

SAMPLE REQUEST FOR RELIGIOUS ACCOMMODATION [STUDENT]

Dear [School Administration]:

[School] has issued a directive requiring me, a student enrolled in [school] [*or, if the student is a minor, my child [name of student], a student enrolled in [school],*] to get vaccinated with a COVID-19 vaccine.

However, I cannot receive a COVID-19 vaccine because to do so would violate my sincerely held religious beliefs [*or if the student is a minor, my child cannot receive a COVID-19 vaccine because to do so would violate his/her parents' sincerely held religious beliefs*]. All of the currently available COVID-19 vaccines used cell lines originating from aborted children in their manufacturing or testing.

As Christians, we believe that life begins at conception and ends at natural death.

The Scriptures reveal that God knows us even before we are conceived. *See* Jeremiah 1:4 – 5 (“The word of the Lord came to me, saying, ‘Before I formed you in the womb I knew you, before you were born I set you apart; I appointed you as a prophet to the nations.’”). And God’s creative powers are effectively at work while we are yet in the womb. *See* Psalm 139:13 – 16 (“For you created my inmost being; you knit me together in my mother’s womb. I praise you because I am fearfully and wonderfully made; your works are wonderful, I know that full well. My frame was not hidden from you when I was made in the secret place, when I was woven together in the depths of the earth. Your eyes saw my unformed body; all the days ordained for me were written in your book before one of them came to be.”).

The Christian Church has condemned abortion – the killing of human infants while in the womb – from earliest times. The *Didache*, a conduct code of the early Christian community, dated by some as being as early as 70 AD, is in accord with Scripture, stating: “[D]o not abort a foetus or kill a child that is born.” Loeb Edition of the *Apostolic Fathers* (also translated as “Thou shalt not murder a child by abortion nor kill that which is begotten.”). *A Plea for Christians*, written around AD 177 by Athenagoras, stated, “[W]e say that those women who use drugs to bring on abortion commit murder, and will have to give an account to God for the abortion.” Tertullian, in his *Apologeticum*, written in 197 AD, wrote: “Murder being once for all forbidden, we [Christians] may not destroy even the fetus in the womb, . . .”

Hence it is my [*or if the student is a minor*] our] sincerely held religious belief that abortion is murder, a violation of one of the Ten Commandments (“You shall not murder.” Exodus 20:13), and, for that reason, it would violate my [*or our*] sincerely held religious beliefs to cooperate with or be complicit in abortion in any way.

The COVID-19 vaccines were developed or tested using cell lines that were generated or derived from tissues of aborted fetuses. J&J used an aborted fetal cell line in manufacturing its COVID-19 vaccine, while Moderna and Pfizer used aborted fetal cell lines in testing the efficacy of their vaccines. See James Lawler, MD, "You asked, we answered: Do the COVID-19 vaccines contain aborted fetal cells?" Nebraska Medicine, August 4, 2021, <https://www.nebraskamed.com/COVID/you-asked-we-answered-do-the-covid-19-vaccines-contain-aborted-fetal-cells>.

So, it is my [*or, if the student is a minor, our*] sincerely held religious belief that, in being vaccinated with any of the currently available COVID-19 vaccines, I [*or, if the student is a minor, we*] would be cooperating with and complicit in abortion – the ending of an innocent human life – and that such would constitute a sin against God and a violation of His Commandments, for which I [*or, if the student is a minor, we*] would be held morally accountable by God.

For that reason, I am requesting a religious exemption that will exempt me [*or, if the student is a minor, my child*] from having to receive a COVID-19 vaccine, and further request that no adverse action be taken against me [*or, if the student is a minor, my child*] on account of my [*or, if the student is a minor, our*] religious beliefs.

Thank you for your anticipated consideration.

Sincerely,

[Signature of Parent, or Student if non-minor]

[Name of Parent, or Student if non-minor]

[Date]

Received:

Name

Date

SAMPLE LETTER SUPPORTING CONGREGANT'S RELIGIOUS OBJECTIONS TO COVID-19 VACCINATIONS

Dear [Employer]:

[Name] is a [member/congregant] of [Church], a Bible-believing church in [City, State]. Though [Church] doctrine does not impact the personal decision of whether an individual receives most vaccines, the following teaching of [Church] demonstrates a principled religious basis on which [name of member/congregant] asserts a conscientious religious objection to the current COVID-19 vaccines.

[[Church's] Statement of Faith includes a summary of its most sincerely held religious beliefs, which includes beliefs regarding the sanctity of human life:

We believe that all human life is sacred and created by God in His image. Human life is of inestimable worth in all its dimensions, including pre-born babies, the aged, the physically or mentally challenged, and every other stage or condition from conception through natural death. We are therefore called to defend, protect, and value all human life. Ps. 139.

[Or insert church's sanctity of human life statement here, if different from the above.]]

[*If no statement, use:* The Scriptures reveal that God knows us even before we are conceived. See Jeremiah 1:4 – 5 (“The word of the Lord came to me, saying, ‘Before I formed you in the womb I knew you, before you were born I set you apart; I appointed you as a prophet to the nations.’”). And God’s creative powers are effectively at work while we are yet in the womb. See Psalm 139:13 – 16 (“For you created my inmost being; you knit me together in my mother’s womb. I praise you because I am fearfully and wonderfully made; your works are wonderful, I know that full well. My frame was not hidden from you when I was made in the secret place, when I was woven together in the depths of the earth. Your eyes saw my unformed body; all the days ordained for me were written in your book before one of them came to be.”).]

The Christian Church has condemned abortion – the killing of human infants while in the womb – from earliest times. The *Didache*, a conduct code of the early Christian community, dated by some as being as early as 70 AD, is in accord with Scripture, stating: “[D]o not abort a foetus or kill a child that is born.” Loeb Edition of the *Apostolic Fathers* (also translated as “Thou shalt not murder a child by abortion nor kill that which is begotten.”). A *Plea for Christians*, written around AD 177 by Athenagoras, stated, “[W]e say that those women who use drugs to bring on abortion commit murder, and will have to give an account to God for the abortion.” Tertullian, in his *Apologeticum*, written in 197 AD, wrote: “Murder being once for all forbidden, we [Christians] may not destroy even the fetus in the womb, . . .”

Fetal stem cell lines have been used in the development of the Johnson & Johnson COVID-19 vaccine, and fetal stem cell lines have been used in the testing of the Moderna and Pfizer COVID-19 vaccines. *See* James Lawler, MD, You asked, we answered: Do the COVID-19 vaccines contain aborted fetal cells?, Nebraska Medicine, August 4, 2021, <https://www.nebraskamed.com/COVID/you-asked-we-answered-do-the-covid-19-vaccines-contain-aborted-fetal-cells>. Thus, [Church] supports its [member's/congregant's] religious belief that receiving a vaccine that uses aborted fetal cell lines in the development or testing of the vaccine violates their sincerely held religious beliefs regarding the sanctity and protection of pre-born children.

[Insert additional bases for religious objections if applicable, being careful to include bona fide religious objections only, not non-religious objections.]

Sincerely,

[Signature of Pastor/Elder/Deacon]

[Name of Pastor/Elder/Deacon]

[Date]