



Obtaining a Mississippi Religious Exemption from a COVID-19 Vaccination Mandate

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COVID-19 vaccination is a controversial issue, provoking strong feelings on both sides. One of the most contentious questions is whether private and public employers may require employees to be vaccinated. In September 2021, the Biden administration forced the issue, dictating that all federal employees, as well as contractors and subcontractors, be vaccinated against COVID-19. Separate rules are purportedly being issued that will require private sector employers to mandate vaccination as a condition of employment.

Provided below is a comprehensive reference guide on how to obtain a “religious accommodation” from a COVID-19 vaccine mandate. The guide provides questions and answers that offer a detailed, thorough reference on the issue of a Mississippi religious vaccination exemption.

Also provided are resources to help guide you through the process should you desire to submit to your employer a request for a religious accommodation for a COVID-19 vaccine mandate. You will find a checklist on determining your eligibility, a checklist on how to notify your employer of your request, and sample letters to your employer.

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Introduction

As many employers want things “to get back to normal,” they hope vaccination will be the means of doing so. Other employers are afraid of losing business or being sued if they don’t require employees to be immunized. At the same time, a significant number of employees oppose vaccination for either medical or religious reasons. It is necessary to balance these competing interests in a way that protects the rights of everyone: both the vaccinated and the unvaccinated.

The good news is that most employers will be required to offer a religious accommodation from vaccination, an accommodation that is likely to include a vaccine exemption. Federal employment law provides a strong basis for employees seeking a religious exemption from mandatory vaccination. In addition, Mississippi’s Religious Freedom Restoration Act (RFRA) protects all state and local government employees, including those employed by a public school, college or university, from religious discrimination.

Your employer’s approval of a religious vaccine exemption will depend upon your ability to present a sincere and specifically religious explanation as to why you believe getting immunized against COVID-19 violates your religious beliefs or practices, as well as upon the employer’s ability to accommodate you without undue hardship, i.e., without incurring significant cost or inconvenience. The following Q & A is designed to walk you through the process of obtaining a religious exemption from COVID-19 vaccination in Mississippi. The information provided here is for general informational purposes and is not legal advice.

For those who want to dig deeper, each question and answer is accompanied by further explanation. Following the Q & A, we provide a checklist to help you determine if you are eligible for a vaccine exemption. We provide a second checklist and sample letters to help you prepare your exemption request for your employer.

1. Is COVID-19 vaccination mandatory in Mississippi?

While the State of Mississippi has not mandated a COVID-19 vaccination as a condition of employment or school attendance, new federal policies require that federal employees, contractors, and others be vaccinated. Private employers with over 100 employees may soon be compelled to require vaccination or weekly testing.

To date, no Mississippi municipalities or counties have passed a vaccine mandate, although this situation could change at any time.¹ Additionally, the state board, the Institutions of Higher Learning, charged with overseeing Mississippi’s eight public universities has prohibited a vaccine mandate for university students and staff, excepting those in medical clinic settings.² (Mississippi community colleges are under a separate board; although they are also subject to the state’s RFRA, as well as First Amendment protections.)

At the federal level, President Joe Biden recently announced that the Occupational Safety and Health Administration (OSHA) is planning to issue an Emergency Temporary Standard (ETS) requiring that “all” employers with more than 100 employees mandate that “all” employees be immunized or submit to a weekly COVID-19 test.

President Biden is also purportedly requiring all federal employees to be vaccinated, as well as employees of federal contractors and subcontractors. Healthcare providers that receive Medicare and/or Medicaid funding, which is virtually every provider in the United States, must also comply with a separate federal mandate. The federal employee and healthcare provider mandates do not currently include the option of weekly testing.

While few observers expect the president’s private employer mandate to be upheld in court, federal employees and federal contractors in Mississippi, along with most healthcare workers, will have to comply with federal vaccine policy. Fortunately, these workers may request a religious accommodation that should allow for a vaccine exemption.³ Employers who intend to comply with the OSHA mandate will also be obliged to offer a religious accommodation (exemption) to COVID-19 vaccination.

2. How do I obtain a religious accommodation (exemption) from a Mississippi employer?

First, you must determine if you have a sincere religious objection to COVID-19 vaccination, and then you must formally notify your employer that the vaccine mandate conflicts with your religious beliefs. A checklist and sample letters are provided below to help you draft your request for what is called a “religious accommodation.”

In order to obtain a religious accommodation from COVID-19 vaccination, you must submit to your employer a written notice outlining your religious objections. This statement should be in your own words and honestly explain why you are requesting an exemption.

When you submit this statement to your employer, you should ask for a signed and dated receipt (or email response) verifying that your employer has received the request. You should also suggest how your employer could accommodate your request by, for example, requiring the wearing of a mask and social distancing, or by allowing you to work from home, etc.

Employer recognition of a religious accommodation is not automatic in Mississippi. Your employer has the right to ask for additional information that supports the credibility of your religious objection. As explained below, however, an employer only has the right to test the sincerity of your objection, not the logic or coherence of your religious beliefs. A letter from your pastor is not necessary and only advisable if the letter reinforces your specific religious objections. You also do not need to hire an attorney to request a religious accommodation from vaccination.

3. Am I eligible for a religious accommodation?

Not every employee is eligible for a religious accommodation to be exempt from a vaccine mandate, and not all employers are subject to federal protections regarding religious exercise.

Answering the question of eligibility may require careful thought as to whether your vaccine objections are based in your religious beliefs and practices, or whether your objections are medical or scientific. In addition, your objection must be **both religious and sincere**. If you have a medical objection, you may be able to obtain a medical exemption under the Americans with Disabilities Act (ADA). The following questions will help you determine eligibility.

Are my objections religious?

For the purposes of granting a religious accommodation, federal law defines the term “religion” very broadly.⁴ “Religious beliefs include theistic beliefs (i.e. those that include a belief in God) as well as non-theistic ‘moral or ethical beliefs as to what is right and wrong which are sincerely held with the strength of traditional religious views,’” notes the Equal Employment Opportunity Commission (EEOC).⁵ But religious beliefs are not just strongly held opinions; they must touch upon the core of a person’s identity.

A religious accommodation only applies to individuals who hold specifically religious objections to COVID-19 vaccination. **Strong feelings and opinions expressing medical and scientific objections to vaccination do not constitute a religious objection.** Vaccine exemption expert Christine Pratt of First Liberty advises: “Religious objections do not discuss the concerns about the science of a vaccine, objections to whether a vaccine has been adequately tested, or any health concerns related to receiving a vaccine. Religious objections focus on religious beliefs and cite religious texts and historic religious practices to explain one’s religious objection.”

A religious objection does not have to be condoned by your pastor, your church, or even be associated with a higher power.⁶ According to the Equal Employment Opportunity Commission (EEOC): “A belief is ‘religious’ ... if it is ‘religious’ in the person’s ‘own scheme of things,’ i.e., it is a ‘sincere and meaningful’ belief that ‘occupies a place in the life of its possessor parallel to that filled by ... God.’” A religious objection to vaccination is more than just a strong feeling; it must be grounded in a deep level of commitment that affects who you are, or want to be, as a person. In this respect, it does not have to be specifically religious, but it must be connected to what the courts have referred to as “ultimate ideas” about “life, purpose, and death.”

Under federal law, an employer must grant a religious accommodation even if he/she believes your views are inconsistent, incorrect, or crazy, provided it can do so without incurring an undue hardship.⁷ It is not relevant whether your employer agrees with your interpretation of your religion, your interpretation of the Bible, or your interpretation of church teaching.

That said, it is important to realize that COVID-19 vaccination is an emotionally charged issue for many people. A supervisor or colleague who has been vaccinated against COVID-19 might have trouble sympathizing with your beliefs, especially if he/she belongs to the same church or shares the same faith. Be professional and charitable, but know that the law is on your side.

Are my objections sincere?

While most employers (and courts) are hesitant to deny the sincerity of a religious accommodation request, obvious inconsistencies will raise red flags. **An employer does not have the right to question your motives or reasons for requesting an accommodation, but he/she may engage in a good-faith inquiry to establish your sincerity.** Thus, it is important to provide evidence that your objection is not merely a personal preference.

A list of questions is provided below to help you consider how your employer might view your request. Here are some things to consider:

1. Am I objecting to all vaccines, some vaccines, or only the COVID-19 vaccine?
2. Have I, or my children, been immunized in the past?
3. Do I routinely receive a flu vaccine?
4. How recent are my beliefs?
5. Have I shared my objections with my employer or other employees prior to the mandate?
6. Have I received a religious accommodation from my employer related to another vaccine (the flu shot, for instance)?
7. Am I careful about what I eat and drink and how I treat my body?
8. Do I object to abortion and/or fetal tissue research?
9. Have I articulated my views in public or online or engaged in any activities that would support my religious and/or moral/ethical convictions? Such activity might include participating in a pro-life prayer service or rally, donating to pro-life causes, or supporting pro-life candidates.
10. Do I have Scriptural support for my position?
11. Have I already requested a medical exemption from vaccination?⁸

Answering yes or no to any of these questions does not necessarily determine whether your objections to COVID-19 vaccination are sincere. Every request for a religious accommodation is “fact-specific,” meaning that your unique circumstances and experiences are relevant in determining sincerity.

For instance, it is quite possible that your objections are recent. This could be because you just discovered that some vaccines are cultured or tested using aborted fetal tissue. Or it could be because you had no reason to articulate your convictions until your employer imposed a mandate. Or it could be that you strongly believe COVID-19 vaccination is being used to put into effect the “Mark of the Beast.”⁹ Or perhaps you have discerned in prayer that the vaccine is a tool of the devil being used to undermine God’s plan for creation (cf. Psalm 127:3-5; Gen. 1:28).

A sincere religious conviction may be recent. It may also conflict with past actions, such as voluntary or mandatory annual flu vaccination. It need not be supported by explicit Bible verses or by doctrinal or scientific evidence. Still, the more you can show that your request for an exemption is consistent with your personal actions and statements the better.

4. Is my employer required to offer a religious accommodation?

Having discerned that your objections to COVID-19 vaccination are both religious and sincere, you must next determine whether your employer is required by law to offer a religious accommodation.

Federal law (“Title VII”¹⁰), with exceptions, prohibits employers from discriminating on the basis of race, color, religion, sex or national origin. These protections apply for both applicants and existing employees.¹¹ Under Title VII, employers are required to offer a “religious accommodation” when a person’s religious beliefs conflict with company rules and procedures. When such a discrepancy occurs, an employer is obligated “to make reasonable accommodations, short of undue hardship, for the religious practices of his employees and prospective employees.”¹²

It is worth noting that the employer bears the responsibility of demonstrating that a religious accommodation would create undue hardship. This hardship cannot be “hypothetical,” but must entail an objective cost or disruption. In particular, the EEOC states that “a mere assumption that many more people with the same religious practices as the individual being accommodated may also seek accommodation is not evidence of undue hardship.”¹³ In addition, if an employer is offering a medical exemption, or any other kind of COVID-19 vaccine exemption, he/she must also offer a religious accommodation.

Do you work for a private or public employer that employs 15 or more people?

Employers are only subject to the religious non-discrimination provisions of federal labor law *if they employ 15 or more people*. Small employers do not have to offer a religious accommodation unless they meet one of the other conditions below.

Title VII applies to employers who employ 15 or more employees for at least 20 weeks a year.¹⁴ This includes private (for-profit and non-profit) employers; state and local government employers; and public and private K-12 schools, colleges and universities. Title VII does not apply to private and state and local employers who employ fewer than 15 people, and it does not generally apply to independent contractors. Title VII protects all federal employees.

For the most part, the religious non-discrimination provisions of Title VII do not apply to religious organizations (churches, private schools, hospitals, etc.) of any size. The Equal Employment Opportunity Commission (EEOC) is responsible for enforcing Title VII in the first instance, while private individuals may sue if the EEOC does not choose to pursue a case.

Do you work for a private employer that is a federal contractor or subcontractor?

Under President Biden’s executive order, contractors must compel their employees to be vaccinated, meaning a large part of Mississippi’s workforce will be subject to the mandate.

On September 24, 2021, the Safer Federal Workforce Task Force issued draft guidance stating that all federal contractors and subcontractors “at any tier” – and “including contractor or subcontractor employees in covered contractor workplaces who are not working on a Federal Government contract or contract-like instrument” – are subject to mandatory COVID-19 vaccination. The directive includes small businesses that are federal contractors or subcontractors. Contractors in states that have passed legislation prohibiting COVID-19 vaccine mandates are also specifically included.

According to the draft guidance: “A covered contractor may be required to provide an accommodation to covered contractor employees who communicate to the covered contractor that they are not vaccinated against COVID-19 because of a disability (which would include medical conditions) or because of a sincerely held religious belief, practice, or observance.”¹⁵

It thus seems that the new guidance includes religious accommodation requirements. In any event, federal contractors are subject to religious anti-discrimination rules as defined by Executive Order 11246. These requirements are similar to Title VII and are enforced by the Department of Labor’s Office of Federal Contract Compliance Programs.

The deadline to be “fully vaccinated” is December 8, 2021, which means contractor and subcontractor employees must receive all required doses two weeks prior to that date which means the deadline for getting your final dose is November 24, 2021.

Do you work for a healthcare provider, regardless of size, that receives Medicare and/or Medicaid funding?

The White House has directed the Centers for Medicare and Medicaid Services (CMS) to require healthcare providers that receive Medicare and/or Medicaid funding to vaccinate their employees. Such providers include hospitals, dialysis facilities, ambulatory surgical settings, nursing homes and home health agencies.

While it is not clear whether the CMS rules will allow a religious vaccine exemption, a January 2018 EEOC settlement (*EEOC v. Mission Hospital, Inc.*) affirmed the right of hospital employees to obtain a religious exemption from the flu vaccine.

The employer’s argument that any religious accommodation in a healthcare setting constitutes an undue hardship has carried more weight in the case law to date than such an argument outside that setting because healthcare workers must deal with the public and maintain a healthy work environment more so than other employers. It’s not clear yet what kind of religious accommodation these employers will be required to provide, but most will be required to allow religious accommodations if they can do so without undue hardship.

Do you work for the state of Mississippi?

Good news. You are protected under both federal labor law (Title VII) and the state’s Religious Freedom Restoration Act (RFRA).¹⁶ Your pathway to obtaining a religious accommodation should be fairly straightforward.

Title VII is applicable in every state, including Mississippi. Some states have enacted similar protections for all employers. Mississippi has not done so; however, the State Personnel Board is required to “assure fair treatment of applicants and employees in all aspects of personnel administration without regard to political affiliation, race, national origin, sex, religious creed, age or disability” (MS Code § 25-9-103). These protections apply to employees of state agencies, boards, and commissions (and, under certain conditions, contractors providing services to the state). As will be discussed below, Mississippi is also one of 21 states to enact a state-level Religious Freedom Restoration Act (RFRA).

Do you work for a county or municipality in the state of Mississippi?

You are also protected by the state’s RFRA; however, small employers may not be subject to the relevant provisions of federal labor law. Still, Mississippi’s strong RFRA protections provide a strong legal basis for getting a religious vaccine exemption. If you work for a locality that employs fewer than 15 people, you are not protected under Title VII, but you are protected under Mississippi’s Religious Freedom Restoration Act, regardless of the size of your public employer.

Are you a federal employee?

Under President Biden’s September 9, 2021, Executive Order (14043), federal employees must be “fully vaccinated” by November 22, 2021, which means employees must receive all required doses two weeks prior to that date (**November 8, 2021**).

Onsite contractor employees are also expected to be vaccinated. Except for a member of the public receiving a public service or benefit, visitors to federal buildings are required to be vaccinated or to furnish a negative COVID-19 test. This seems to mean that attorneys, lobbyists, and others who are visiting federal buildings must be vaccinated or provide a negative test.

Fortunately, federal employees enjoy the strongest religious liberty protections of all. Title VII covers all federal employees. In addition, federal employees are protected by the First Amendment of the U.S. Constitution, as well as the federal Religious Freedom Restoration Act (RFRA).¹⁷

Federal employees should be able to obtain a religious accommodation from mandatory vaccination provided their employer can do so without incurring undue hardship. It remains to be seen whether the Federal Government will in fact honor requests for religious and medical accommodations to the full extent required under Title VII.

5. What type of religious accommodation can I expect?

A religious accommodation allowing for a COVID-19 vaccine exemption, as granted under Title VII, is not unlimited. In fact, such accommodations can sometimes be quite narrow. A general guideline is that a religious accommodation cannot create an “undue hardship” for an employer and other employees. In this respect, the accommodation is better thought of as an “adjustment”

to standard policy rather than a significant departure. Under no circumstances would a request to ignore a federal or state law be considered valid under Title VII; however, such a law might be challenged on other grounds.¹⁸

The EEOC, the federal agency responsible for enforcing Title VII, has already issued general guidelines regarding the religious accommodation of COVID-19 vaccine objections. These are examples of likely accommodations:

- Regular testing
- Wearing a face mask
- Working at a distance from others
- Being allowed to wear modified PPE because of religious garb, such as a turban
- Being offered a modified shift
- Telework, if possible
- Accepting reassignment to a different position, if possible

The EEOC has indicated that “employers also may receive religious accommodation requests from individuals who wish to wait until an alternative version or specific brand of COVID-19 vaccine is available to the employee.” This would seem to accommodate those who object to the association of the current COVID-19 vaccines with aborted fetal tissue.

In any case, a religious vaccine exemption cannot impose a significant burden on the employer. That said, according to the EEOC, “An adjustment offered by an employer is not a ‘reasonable’ accommodation if it merely lessens rather than eliminates the conflict between religion and work, provided that eliminating the conflict would not impose an undue hardship.”

For example, if a person holds a religious objection to being vaccinated altogether, merely waiting for a pro-life alternative is insufficient. The accommodation, as long as it does not create an undue burden, must offer an option that entails not getting vaccinated. By contrast, if a person only objects to the abortion-tainted versions of the COVID-19 vaccine, the reason for the accommodation will disappear once a morally acceptable alternative becomes available.

6. What is RFRA and what additional protections does Mississippi’s RFRA provide?

Mississippi’s Religious Freedom Restoration Act (RFRA) requires that religious beliefs and practices receive the same deference as other beliefs and practices. Under RFRA, for instance, if a public employer offers a medical exemption from COVID-19 vaccination, that employer must also offer a religious exemption. RFRA does not apply to private employers; however, it does apply to federal and state contractors and public schools, colleges and universities.

State and local government employees (and likely contractors) in Mississippi are protected by the Mississippi Religious Freedom Restoration Act (MS Code § 11-61-1). Likewise, federal employees (and likely contractors) are protected under the federal RFRA.

Mississippi's RFRA, which is based on the federal RFRA, provides three basic protections:

- It allows the government to restrict a person's religious liberty only for a very good reason: what courts call a "compelling governmental interest."
- If a restriction of religious freedom occurs, it must be implemented in as narrow a fashion as possible, using "the least restrictive means of furthering that compelling governmental interest."
- It requires that religious practice be given the same deference as any other practice, such that "government shall not substantially burden a person's exercise of religion even if the burden results from a rule of general applicability."

At a minimum, Mississippi's RFRA would provide legal grounds for challenging a statewide or local vaccine mandate that does not offer a religious vaccine exemption.¹⁹ This would include a challenge by an employer declining to implement the mandate.

RFRA's application to employment law is more complicated. Federal courts have typically held that Title VII, rather than RFRA, is the exclusive remedy for adjudicating religious discrimination claims in a federal setting. This area of law, however, is evolving.²⁰

Moreover, given that Mississippi does not have a state version of Title VII, it seems that the state's RFRA may play a controlling role in state court. Honoring the legislative intent of RFRA obligates the courts to give the language some force. A COVID-19 vaccine could provide the state with a "compelling governmental interest," therefore, RFRA's protections may direct the courts toward alternative measures, such as masking, social distancing, telework and reassignment. In addition, Mississippi's own state constitution affirms that the freedom of religious exercise is a "sacred" right, which arguably means it should take precedence whenever possible.²¹

Likewise, the federal RFRA provides a legal basis for challenging a federal vaccine mandate that does not include a religious exemption or accommodation. This could provide protection for employees in Mississippi (healthcare workers, contractors, etc.) affected by President Biden's executive order. In addition, an employer could rely on the federal RFRA to challenge the federal vaccine mandate.²² Finally, the First Amendment of the U.S. Constitution may also provide some additional protection for employees and employers seeking relief from a federal vaccine mandate under the Free Exercise Clause.

To be clear, these federal and state RFRA protections could not be invoked to safeguard the religious exercise of a private employee seeking accommodation from a policy voluntarily imposed by a private employer. Private employers who employ more than 15 employees, however, are subject to Title VII.

7. What if my request for a religious accommodation (exemption) is denied?

Once you have discerned that you have a sincere religious objection to COVID-19 vaccination – and that your employer is required to offer a religious accommodation – your next step is to notify your employer, as outlined above.

It is very important to document every interaction with your employer regarding your request. Your initial request must be in writing. Any verbal interactions you have regarding the request should also be documented, with the records kept off-site. It would likewise be a good idea to keep duplicate copies of correspondence conducted via work email or phone (text). Be polite, but clear, in every exchange.

While most employers will recognize the wisdom of honoring a sincere request for religious accommodation, some will want to make an “example” of a “problem” employee. If your request is denied and your employer refuses to provide reasonable accommodation by exempting you from the COVID-19 vaccine, you may have grounds for filing a complaint with the federal Equal Employment Opportunity Commission (EEOC), or filing a lawsuit. If your request is denied, or if your employer is harassing you or discriminating against you because of your religious beliefs about a religious accommodation for a vaccine exemption, the *Thomas More Society* may be able to help you by filling out a [Legal Help Form](#) or by clicking [here](#).

8. How can I determine my eligibility for a religious accommodation? A Checklist to Help You Decide.

Your ability to obtain a religious accommodation initially depends upon your sincere presentation of your personally religious objections to COVID-19 vaccination. For this reason, it is best to draft your own request using the checklist below. We have also provided a checklist to help you determine if you are eligible for a religious vaccine exemption.

Am I eligible for a religious accommodation?

- Have I prayed over and sought the Lord if I should be vaccinated against COVID-19?
- Do I have a specifically religious objection to all forms of vaccination?
- Do I have strong religious or moral objections to some vaccines, for instance those associated with aborted fetal tissue, including the current COVID-19 vaccines?
- Do I have a specifically religious objection to COVID-19 vaccination?

If you can answer yes to any of these questions, you may be eligible for a religious accommodation from your employer. Your next step is to determine whether your employer is required to offer an accommodation. In addition, you should consider what form of religious accommodation (testing, masking, etc.) is likely to be provided as an alternative to vaccination.

Is my employer required to offer a religious accommodation?

- Do I work for an employer that employs more than 15 people?
- Do I work for an employer that's a contractor/subcontractor with the federal government?
- Do I work for a healthcare provider that receives Medicare/Medicaid funding?
- Do I work for the federal government?
- Do I work for the state of Mississippi, or a county or municipality in Mississippi?

If you can answer yes to any of these questions, your employer is likely required to offer you a religious accommodation. You may have to comply with less restrictive actions than vaccination.

9. How Do I Request a Religious Accommodation from the COVID-19 Vaccine? A Checklist of What to Include in Your Letter to Help You Notify Your Employer.

- Refer to any correspondence indicating a company and/or government mandate requiring vaccination.
- State specifically that the vaccine mandate conflicts with your religion and that you are notifying your employer that you require an accommodation for religious purposes.
- State that you have a “sincere, religious objection” to getting vaccinated.
- Cite any specific Scriptural, authoritative (creeds, catechisms, formal church pronouncements), church-related (sermons, etc.) or religious teachings that support your sincerely held beliefs.

Examples from the Bible: 1 Cor. 6:19-20; Gen. 1:27; Romans 12:1; Acts 15:20; Lev. 11

- If objecting to vaccines associated with aborted fetal tissue, mention evidence indicating this problem, as well as any pro-life beliefs and activities and relevant church teachings regarding the dignity of the unborn and care for the dead.

Examples from the Bible: Exodus 20:13; Jeremiah 1:4-5 and 22:3; Psalm 139:13-16; Proverbs 31:8-9; James 1:27; 1 Cor. 15: 35-55 and Tobit 1:16-18 (on care of the deceased)

Examples from other church documents: *Catechism of the Catholic Church (2270-2275)*; [A Lutheran Catechism on Abortion and Life](#); Southern Baptist Convention [Resolution on Abortion](#); National Association of Evangelicals [Resolution on Abortion](#).

Evidence of association with abortion: “[Update: COVID-19 Vaccine Candidates and Abortion-Derived Cell Lines](#),” by David Prentice, Charlotte Lozier Institute, Updated June 2, 2021; For more information on specific cell lines and potential religious objections, see: “Testimony Provided to Mississippi House of Representatives,” by Jameson Taylor, Judiciary B Committee, January 24, 2018.²³

- Sign and date the letter and include a place where your hiring manager can sign and date indicating receipt of the letter.

Don’t assume that your employer will understand or agree with your request for an accommodation. Be prepared to explain that COVID-19 vaccination conflicts with your religion. In doing so, you do not need to “prove” why your interpretation of your religion (Scripture, church teaching, etc.) requires a vaccine exemption, but you do need to explain your sincere objections to COVID-19 vaccination.

Don’t confuse the issue by mentioning non-religious (medical, scientific, etc.) objections to vaccination. They are not relevant in this context.

10. What does a sample letter to my employer look like?

In writing your own letter, explain your personal, sincerely held, religious and moral/ethical objections to COVID-19 vaccination. The two letters provided below are for informational purposes only.

Sample Letter 1

Attention: ZYX Hospital Human Resources

Dear Mr. Smith:

On October 11, 2021, I received an email from ZYX Hospital reminding me that all employees must be fully vaccinated against COVID-19 no later than December 13, 2021. No mention was made of a religious exemption from vaccination.

I am writing today to respectfully request a religious accommodation from the hospital's mandatory COVID-19 vaccination policy. I understand the hospital's policy is being implemented because of a forthcoming interim final rule from the Centers for Medicare & Medicaid Services. It is also my understanding that federal law requires employers – including hospitals – to offer a religious accommodation when a policy conflicts with a sincere religious belief or practice.

I sincerely believe in the sanctity of human life, and therefore sincerely object to using the available COVID-19 vaccines because of their association with abortion. My beliefs are supported by my reading of the Bible. The Bible affirms that life begins at conception when it says, “Before I formed you in the womb I knew you” (Jer. 1:4). In addition, we read in the Gospel of Luke that John the Baptist even in the womb “leaped for joy” at the greeting of Mary. Psalm 139:13 likewise says God Himself forms each precious child in his/her mother's womb.

The Southern Baptist Convention, closely following God's revealed Word, calls abortion a “national sin” and urges all Southern Baptists to “take a clear and strong stand against abortion.” Leaders of Southern Baptist “agencies and institutions,” in particular, are called to “inform and motivate our members to action to eliminate abortion on demand.” I have personally heeded this call, attending pro-life prayer services, supporting pro-life organizations, and avoiding the use of products associated with abortion, fetal tissue research, and companies that support the abortion industry. I am also thankful that I work at a Baptist hospital with a faith-based heritage and mission.

Sadly, America's national sin of abortion has negatively affected many areas of life in our country, including the production of the available COVID-19 vaccines. It is well known that Johnson & Johnson made use of the PER.C6 cell line to manufacture its COVID-19 vaccine. This cell line is derived from the retinal tissue of an unborn eighteen-week-old baby aborted in October 1985. The abortion was performed “simply because the woman wanted to get rid of the fetus.”

Likewise, the Pfizer and Moderna vaccines are both associated with abortion. Both vaccines were tested on fetal cell lines derived from HEK293. It is extremely likely that this cell line was derived from an elective abortion, as using tissue from a miscarriage, possibly caused by a genetic defect, would result in a compromised cell line.

The connection of the Pfizer and Moderna vaccines to abortion is very troubling to me. In fact, I recently read that Pfizer sought to conceal the extent of the use of aborted fetal tissue in developing its COVID-19 vaccine. A whistleblower, however, disclosed that “one or more cell lines with an origin that can be traced back to human fetal tissue has been used in laboratory tests associated with the vaccine program.”

I believe benefitting from medical research conducted on aborted babies is abhorrent. I also believe using these vaccines contributes to a culture of death in which abortion and trafficking baby body parts have become routine. Using any of these abortion-tainted vaccines is deeply offensive to me and violates my sincere religious belief that abortion is a sin. Using products associated with abortion likewise compromises my religious beliefs, is a cause of scandal, and helps normalize unethical research that relies on aborted fetal tissue.

During the pandemic I have worn multiple forms of PPE. I have complied with hospital policies regarding COVID-19. I am happy to consider alternative measures necessary to protect the safety of our patients and my colleagues. I would also consider a shift change or transfer to another department.

I am thankful I can discuss this issue with you and would appreciate your feedback regarding alternatives to COVID-19 vaccination.

Sincerely,

Jane Doe

Received:

Printed Name

Signature

Date

Sample Letter 2

Attention: XYZ Industries HR Manager

Dear Ms. Smith:

On October 1, 2021, I received an email from XYZ Industries stating that all employees must be fully vaccinated against COVID-19 no later than November 24, 2021. No mention was made of a religious exemption from vaccination.

I am writing today to respectfully request a religious accommodation from XYZ's mandatory vaccination policy. I understand that the company's policy is being implemented because of President Biden's executive order regarding federal contractors. It is also my understanding, however, that federal policy allows for a religious exemption for federal contractors because of a "sincerely held religious belief, practice, or observance."

I understand such an accommodation might require me to continue wearing a face mask, practice social distancing or work remotely. I worked from home during the first year of the pandemic, and my sales numbers increased by 32 percent. In addition, I have complied with XYZ's masking and social distancing policies since the office reopened this past March 2021. I am happy to continue to comply with these policies.

The reason I am seeking a religious accommodation is because I believe "The coming of the Lord is at hand," as James 5:8 predicts. Indeed, I sincerely believe that now is the time of sifting. As Our Lord warned Peter, "Satan has asked for you, that he may sift *you* as wheat."

I think you would agree that this time of COVID-19 has been a challenging season for all of us. Many people feel that in their hearts. I believe, in fact, that this is a "sifting season," in which the wheat is being separated from the chaff. As John the Baptist declares: "His winnowing fan *is* in His hand, and He will thoroughly clean out His threshing floor, and gather His wheat into the barn; but He will burn up the chaff with unquenchable fire" (Matthew 3:12). Before Christ comes, a time of testing and sifting will occur. I believe we are in this time of testing and sifting for the church and individual believers.

After prayer and fasting, I have been led to see that the COVID-19 vaccine is a mark of this time of testing and sifting. I do not claim to understand how God is working in anyone else's life or how the "mystery of iniquity" (2 Thessalonians 2:1-8) is quietly unfolding in these end times. "God's ways are not man's ways," says Isaiah 55:8, and these things are "hidden from the wise," says Matthew 11: 25.

Still, God has revealed to me and my family that "we shall serve the Lord" (Joshua 24:15). Consequently, my family and I have prayerfully discerned not to be vaccinated with the COVID-19 vaccine because we believe the vaccine is the predestined means Our

Lord, the Good Shepherd, is using to separate the “sheep from the goats” (Matthew 25:32).

Thus, I strongly and sincerely reject the vaccine as a tool of inequity, a sign of the end times, and a foreshadowing of the coming of the anti-Christ. For this reason, I respectfully request a religious accommodation from vaccination as based on my sincerely held religious beliefs.

Thank you for listening to my concerns and receiving this request.

Sincerely,

John Doe

Received:

Printed Name

Signature

Date

END NOTES

1. Neighboring New Orleans, Louisiana, requires proof of vaccination or a negative COVID-19 test to enter indoor restaurants, bars, gyms and entertainment venues.
2. Based on current guidance, it is plausible that public and private schools, colleges and universities that are parties to federal contracts could be subject to any federal vaccine mandate. While participation in grant and loan programs and other cooperative agreements doesn't necessarily make one a "contractor," the administration could direct agencies to require a vaccine mandate as a condition for participation in such programs.
3. Technically, an employee with religious objections to COVID-19 vaccination is requesting an "accommodation," and this is the preferred term used here. It is difficult to see how accommodating a religious objection to vaccination would not entail an actual exemption.
4. I suggest we insert a footnote here explaining that it is usually federal law that governs here under Title VII.
5. <https://www.eeoc.gov/laws/guidance/questions-and-answers-religious-discrimination-workplace>
6. According to the Equal Employment Opportunity Commission (EEOC): "In determining if a conflict exists, it is irrelevant that the employer does not view the work requirement as implicating a religious belief, or that most people of the applicant's or employee's faith would not; it is the applicant's or employee's own religious beliefs that are relevant" (Compliance Manual on Religious Discrimination (Section 12), Issued 01/15/2021).
7. "The law applies to religious beliefs even though others may find them 'incorrect' or 'incomprehensible,'" cautions the EEOC.
8. Persons who wish to claim a medically based vaccine exemption might obtain relief under the Americans with Disabilities Act (ADA), but not under Title VII or federal or state RFRA protections. The CDC has not provided extensive clinical guidance (except as pertains to severe and immediate allergic reactions) regarding medical exemptions from the COVID-19 vaccine.
9. In *EEOC v. Consol Energy* (4th Cir. 2017), the 4th U.S. Circuit Court of Appeals upheld an EEOC finding that an employee had a right to a religious accommodation because he believed a biometric scanner would inflict upon him the "Mark of the Beast"; however, the 6th U.S. Circuit rejected a request for accommodation based on the belief that a Social Security number is the "Mark of the Beast." This is because federal law mandates the use of Social Security numbers and, thus, accommodating the request would have been very burdensome. In the *Consol* case, the company allowed employees with hand injuries to use a keypad instead of a scanner, effectively offering a medical exemption but not a religious one.
10. Title VII of the Civil Rights Act of 1964, as amended by the Equal Opportunity Act of 1972: <https://www.eeoc.gov/statutes/title-vii-civil-rights-act-1964>
11. States the EEOC: "Under Title VII, an employer is prohibited from discriminating because of religion in hiring, promotion, discharge, compensation, or other 'terms, conditions or privileges' of employment, and also cannot 'limit, segregate, or classify' applicants or employees based on religion 'in any way which would deprive or tend to deprive any individual of employment opportunities or otherwise adversely affect his status as an employee'" ("Compliance Manual on Religious Discrimination" (Section 12), Issued 01/15/2021).

12. U.S. Supreme Court case *Trans World Airlines, Inc. v. Hardison* (1977):
<https://supreme.justia.com/cases/federal/us/432/63/>
13. See “Compliance Manual on Religious Discrimination.” The manual also cites: “*Brown v. Gen. Motors Corp.*, 601 F.2d 956, 960 (8th Cir. 1979) (holding that ‘projected ‘theoretical’ future effects cannot outweigh the undisputed fact that no monetary costs and *de minimis* efficiency problems were actually incurred during the three month period in which [employee] was accommodated.’ This example seems particularly relevant in the case of an employer that has previously relied on masking, social distancing and other safety measures, in lieu of mandatory COVID-19 vaccination.
14. The U.S. Supreme Court case *Arbaugh v. Y & H Corp.* (2006), however, upheld a Title VII judgment against an employer with fewer than 15 employees.
15. “COVID-19 Workplace Safety: Guidance for Federal Contractors and Subcontractors,” Safer Federal Workforce Taskforce, September 24, 2021.
16. <https://law.justia.com/codes/mississippi/2019/title-11/chapter-61/section-11-61-1>
17. <https://www.firstliberty.org/wp-content/uploads/2019/11/First-Liberty-Quick-Guide-RFRA.pdf>
18. A recent U.S. Supreme Court decision, *Tandon v. Newsom* (2021), suggests that any vaccine mandate that offers a medical exemption must also offer a religious exemption. Notes an article by Wiley and Vladek at the Lawfare Institute/Brookings blog: “So long as a jurisdiction exempts from a coronavirus vaccination requirement those whose sincere religious beliefs are incompatible with vaccination, or so long as it exempts *no one*, it should pass muster under *Tandon*.” We would note that a blanket rule of no exemptions would not necessarily comply with Title VII where, for example, religious accommodations could easily be made.
19. It is an interesting question whether Mississippi’s Anti-commandeering Act (MS Code § 11-65-1) would provide a legal basis for challenging a federal vaccine mandate, especially one “not enrolled by the United States Congress and signed by the President of the United States.”
20. The U.S. Supreme Court case *Bostock v. Clayton County* (2020) asserts that “because RFRA operates as a kind of super statute, displacing the normal operation of other federal laws, it might supersede Title VII’s commands in appropriate cases.”
21. States Section 18: “The free enjoyment of all religious sentiments and the different modes of worship shall be held sacred. The rights hereby secured shall not be construed to justify acts of licentiousness injurious to morals or dangerous to the peace and safety of the state, or to exclude the Holy Bible from use in any public school of this state.” Thus, a balancing test would have to occur between a “sacred” right and the “peace and safety of the state.”
22. See the U.S. Supreme Court case *Burwell v. Hobby Lobby* (2014). The *Hobby Lobby* decision, however, only applies to privately held corporations.
23. https://afaaction.net/media/jadkxuqw/vaccine-testimony_taylor_judiciarybcommittee.pdf