

Employer Subsidies of Abortion Costs: A Political Economy Analysis

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Abstract: This paper explores firms' incentives to subsidize reproductive healthcare for their employees and how such employer benefits inform women's reproductive and economic agency. We take as an entry point the decision of many U.S. firms to reimburse employees for abortion-related travel expenses in the wake of the reversal of *Roe v. Wade*. These subsidies complement firm support for assisted reproductive technologies (IVF, egg freezing, and surrogacy) which tend to result in delayed childbirth. We argue that these policies are consistent with profit maximization behavior and that they may reflect firms' attempt to manage the contradiction between production and reproduction. Additionally, firm provision of reproductive services contributes to a system of stratified reproduction through which low-wage workers may become "trapped" at companies that offer these services. For high-wage women, firm subsidization may increase pressure to delay fertility. We conclude questioning whether Reproductive Justice is possible without addressing its root causes.

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1. Introduction

The U.S. Supreme Court's overturning of *Roe v. Wade* in June 2022 left abortion legality up to the states, resulting in complete bans or very restrictive abortion laws in about half the states. This major legal challenge to women's reproductive rights prompted numerous corporations to announce that they would cover travel costs for employees needing to go out of state to obtain an abortion. New research has emerged indicating that these announcements may have led to greater interest from job seekers at companies offering such benefits, but at the cost of disapproval among existing employees (Adrjan et al. 2023). Given this tradeoff, the economic rationale for why companies would offer such benefits to start with remains unclear.

Our paper attempts to fill this knowledge gap by analyzing the political economy of firm incentives to subsidize abortion costs as well as other reproductive services. We argue that the benefits to firms of subsidizing abortion can only be understood by analyzing the economic system in which firms operate – a system that privileges profits, and in doing so, often places reproduction in conflict with production. The economic costs to motherhood (both to firms and to mothers) is one manifestation of this contradiction. When women have children, many work fewer hours or leave the labor force altogether, which entails turnover and productivity costs for firms. These costs reflect the loss of control that firms exercise over women workers after motherhood and the resulting difficulty they have extracting surplus labor from these employees. Firms thus have an incentive to intervene in their workers' fertility decision-making and to support their workers' access to abortion.

Although firms cannot completely avoid the costs of motherhood, they can reduce these costs by incentivizing delayed fertility, which lowers the present costs of motherhood and maximizes women's life-time labor supply. Providing access to technologies that facilitate

delayed childrearing may then help firms manage the contradiction between production and reproduction by reducing the costs associated with motherhood. In terms of facilitating delayed childbirth, subsidizing abortion complements financial support for assisted reproductive technologies that firms are increasingly offering, especially in-vitro fertilization (IVF) and egg freezing.

In a system where reproductive healthcare is not universal, these policies increase a firm's power/control over their women workers through employee loyalty and employee reliance on the employer for access to such reproductive healthcare services, especially for low-income women. Nationally and globally, the ability to control one's reproduction is stratified along the same lines as social inequality. Firm provision of reproductive healthcare is one example of how reproduction becomes stratified along lines of social inequality as high-income workers are most likely to have access to these benefits. At the same time, because low-income women have relatively little control over their reproduction, they are more dependent on their employers for access to reproductive healthcare. Thus, when low-income women do get access to these benefits, employers gain power over these workers.

Women may also "choose" to manage the contradiction between production and reproduction by delaying fertility. Wage penalties for mothers are highest when women have children earlier in life. Thus, women may delay childbirth to reduce the economic costs associated with motherhood. Because high-income women are better able to mitigate the motherhood penalty by delaying childbirth, the pressure to delay childbirth is likely strongest for this group. The economic costs associated with early childbearing raises questions about how much agency women have in their reproductive choices. Through this channel, firms give women the illusion of choice by subsidizing reproductive services that facilitate delayed

childbirth. For high-income women with greater resources to fund their own reproduction, these services are presented as a workplace perk that allows women to have a career and a family as long as they delay childbirth. For low-income women with fewer resources and little support from the state, working at a company offering support for assisted reproductive technologies may be the only way to get access.¹

We follow the tradition of Reproductive Justice as we evaluate the system in which reproductive health decisions are made and question the meaningfulness of choice within this system. Our analysis places women within an economic context which privileges production over reproduction, putting them in positions where they must forsake one for the other. Because women bear the primary responsibility of reproduction (biologically and socially), they also bear the economic costs that result from motherhood. Employer provision of fertility-delaying technologies enables women to reduce those economic costs by delaying fertility. Within this context, we question whether it is necessary for reproduction to entail economic costs.

The remainder of this paper is structured as follows. Section 2 sets the context with a brief background on U.S. abortion regulations and corporate post-Roe announcements. The next four sections present our analysis and provide descriptive evidence to support the arguments: section 3 posits that motherhood is costly for employers due in large part to replacement costs associated with a reduction in women's labor supply; section 4 presents other incentives for firms to provide financial support for abortion access; section 5 extends our analysis to firm

¹ We use the labels high-income and low-income to distinguish between women with high educational attainment who work in high-wage jobs which offer a range of benefits, and women with lower educational attainment who work in lower-wage jobs with fewer benefits. The high-income women are presumed to occupy a higher status position in society, allowing them greater access to resources to finance their needs, including their reproductive healthcare. The low-income women are presumed to be working class, less privileged, and more constrained in their options for financing their healthcare needs.

provision of complementary policies on IVF, egg freezing, and surrogacy; and section 6 describes the stratified ability of people with different social identities to control their reproduction, and how corporate support for assisted reproductive technologies exacerbates these inequalities. The final section discusses how the economic and social systems in which women make reproductive decisions create a double bind, where women must choose between two equally dissatisfactory outcomes. We also consider how policies situated within a Reproductive Justice framework can help to alleviate this problem.

2. Background on Abortion Regulations in the U.S.

Since abortion first became legal in the U.S. in the 1973 landmark Supreme Court decision, *Roe v. Wade*, conservative groups and politicians have attacked women's access to abortion, resulting in a series of state-level regulations affecting both abortion seekers and providers. Such regulations include requiring parental consent for minors; requiring abortion facilities and doctors to meet the same strict requirements as hospital surgical centers and their staff (Targeted Regulation of Abortion Providers, or TRAP laws); mandating that abortion seekers receive counseling about the procedure and fetal development; and requiring women to wait between 24 and 72 hours after counseling to obtain an abortion. These restrictions have resulted in clinic closures, fewer available appointments, and longer travel times and distances to obtain an abortion. The restrictions have also increased the monetary costs associated with abortion, which is already an expensive procedure and relatively difficult to finance for low-income women (Fuentes et al. 2016, Lindo and Pineda-Torres 2021). Federal and state restrictions on public funding for abortion costs, including the Hyde Amendment, have further increased the difficulty in accessing abortion for low-income women.

In June 2022, the U.S. Supreme Court overturned *Roe v. Wade* in the case *Dobbs v. Jackson Women's Health Organization*, one year short of the 50th anniversary of its passing. The overturning of *Roe v. Wade* has left legality of abortion up to the states, with abortion being completely banned in 14 states and banned at an early gestational age in another 3 states as of August 2023.² With the banned states clustered in the South and Midwest, many women have needed to travel long distances to access abortion services. The mean travel distance to access an abortion provider was 27.8 minutes pre-*Dobbs* and 100.4 minutes post-*Dobbs*, with most of the additional time incurred by women living in and surrounded by ban states such as Louisiana and Texas (Rader et al. 2022). Before the *Dobbs* decision, 15% of reproductive-age women lived over one hour away from an abortion provider, and after *Dobbs* that share rose to 33% (Rader et al. 2022).

This increase in travel distances prompted numerous companies to announce they would assist their employees in paying for abortion-related travel expenses. Some of the first companies to announce this policy included well-known corporations such as Starbucks, Tesla, Yelp, Airbnb, Microsoft, Netflix, Patagonia, JPMorgan Chase, Levi Strauss, and PayPal. Figure 1 presents a set of word cloud diagrams depicting the names of companies with at least 500 employees that have announced some kind of support for abortion access. The company names are arranged by sector and are depicted according to company size, as measured by number of employees. A complete list of the benefits is found in the Online Appendix. Most of these companies have promised to cover some or all of their employees' abortion-related travel

² Several organizations have abortion law trackers providing this information, including the *New York Times*, Guttmacher Institute, and Kaiser Family Foundation.

expenses.³ Other support includes communication affirming abortion access, paid time off for abortion travel and recovery, and other support for reproductive health care. As indicated in the figure, the communication services sector has numerous companies providing abortion benefits. The largest companies in this sector to provide abortion benefits are Google, AT&T, and Walt Disney. The technology sector and the consumer cyclical sector also have a fairly large number of companies providing abortion benefits, with Accenture and Amazon being the largest two companies in these sectors.

3. Costs to Firms of Motherhood

Companies may be willing to subsidize abortion because it helps them to avoid the costs associated with motherhood. There is ample evidence that motherhood constitutes a shock to women's labor market outcomes in ways that are costly to firms. When women become mothers, they often become less attached to the labor force. At the market level, this happens at the intensive and extensive margin. At the firm level, even when women decide to continue working the same number of hours after having children, they may move to a firm that better accommodates childrearing – a move that would entail a loss for the original firm.

At the level of the market, most women who stay in the labor force take time off for childbirth, usually with some type of paid or unpaid leave. In the U.S., about 19% of women exit the labor force after the birth of a first child, 42% take a paid leave, 31% take unpaid leave, and the remainder have some other arrangement (Goldin and Mitchell 2017). Over time, across different cohorts of U.S. women starting with those born in the late 1930s, labor force participation rates have dropped markedly after the birth of a first child (Goldin and Mitchell

³ Unfortunately, we do not know the uptake of these benefits, nor do we have information about the confidentiality around using these benefits. Filing for abortion-related travel costs could potentially involve additional filings with insurance and HR systems, so employees might be reluctant to take advantage of the benefits.

2017). Moreover, women's attachment to the labor force is consistently lower for women with children under the age of 3, and for women with children under the age of 6, compared to women with school-aged children (Figure 1). These patterns highlight the ways in which increased care burdens disrupt women's attachment to the labor market.

At the firm level, even when mothers decide to remain in the labor force, they are more likely to leave their employer after childbirth. For example, in Norway, mothers are more likely to change occupations and employers compared to women without children, and women who make such changes as a result of having a child are likely to switch into lower-paying jobs (Lundborg et al. 2017). This indicates that women may switch into jobs where they sacrifice higher wages for child-friendly benefits such as flexibility or shorter commute -- job amenities that can entail sizeable compensating wage differentials (Mas and Pallais 2017). In looking for jobs with more flexibility, some women leave the private sector to take public sector jobs, and others become self-employed (Bertrand 2020).

While (to our knowledge) there is no empirical research on the costs of motherhood to firms, motherhood is clearly associated with worker turnover. In the context of search costs, disruptions, and lost firm-specific human capital, worker turnover is costly to firms. Searching for, hiring, and training new workers costs both time and money, while increasing the hours worked of existing employees to substitute for new mothers who have quit or reduced their hours may involve paying overtime. Estimating these costs is challenging and depends on a variety of factors that include the nature of the industry, the ability of firms to find substitutes, the specificity of the human capital, and external labor market conditions. Focusing just on the cost of searching for and training a new worker may miss important features of turnover costs, including the increased salary costs of keeping incumbent workers whose value increases

following the departure of a coworker. Turnover costs also include the additional kinds of firm-specific human capital that are not directly gained from training programs, as well as the cost of finding a replacement worker who is a strong match, which can be more difficult in thin labor markets.

In Germany, firms incurred large replacement costs of approximately two times the annual salary of a departed worker (Jäger and Heining 2022), and in Sweden, following the implementation of an extended leave policy, firms encountered an increase in their total wage bill because of worker turnover, with an average cost of 60% of the salary of a full-time worker going on extended leave (Ginja et al. 2023). These increases in the total wage bill in Germany and Sweden are large, and they fit within the range found in an earlier systematic review of the cost of employee turnover in the U.S. In particular, Boushey and Glynn (2012) found that the cost of replacing employees can amount to about 16% to 20% of the annual salary of a mid-level employee while replacing an executive-level employee can cost more than double her salary. Firms are likely to assume these costs when their employees have children. Employers may even decrease promotion, hiring, and wages in anticipation of these costs, an assertion supported with suggestive evidence in Ginja et al. (2023) showing that industries with higher exposure to the parental leave law had lower promotion rates, hiring rates, and starting wages for women of childbearing ages.⁴ Employers thus appear to understand the costs of motherhood and adjust their behavior accordingly.

Among workers, women on average experience a decline in earnings following the birth of their first child. This motherhood penalty constitutes a salient feature of labor markets around

⁴ This point about discrimination against pregnant women and mothers is echoed in numerous studies, including Gallen (2019), Jessen et al. (2019), and Huebener et al. (2022).

the globe and varies between countries. For example, women's average annual earnings losses within five to ten years after first birth range from 21% in Denmark to 61% in Germany, with mothers in the U.S. experiencing a 31% earnings loss (Kleven et al. 2019). These earnings losses – which are large, immediate, and persistent – are driven by some combination of a drop in employment (the extensive margin of labor supply), fewer hours worked (the intensive margin of labor supply), and lower wage rates. Most of the motherhood penalty in the U.S. is driven by a drop in employment when the first child is born, while for other countries, the wage effect and intensive margin effect play a bigger role (Kleven et al. 2019). Lower wage rates may result from switching to lower-paying jobs that have more flexibility and shorter commutes (Lundborg et al. 2017). These explanations for the motherhood penalty mirror those for the cost of motherhood to firms.

Motherhood can also be costly to employers in ways that are more difficult to measure. For example, motherhood reduces an employer's control over their employee's productivity, which makes mothers less than ideal workers. Because of the responsibility to care for their children, mothers may not be able to work long or odd hours or travel for work. Additionally, motherhood and pregnancy make demands on the body such as lack of sleep that may reduce productivity in waged work. As a result, firms exercise less control over mothers than workers who are less burdened by care responsibilities, making it more difficult for firms to extract surplus value from these workers. Additionally, the uneven division of domestic work means that motherhood is more likely to disrupt productivity than fatherhood.

Few studies have estimated the effect of having children on the productivity of women workers. One exception is Gallen (2018), who finds that mothers are substantially less

productive than non-mothers and men with and without children.⁵ Additionally, evidence suggests that a productivity gap emerged between men and women during the pandemic because of the uneven distribution of care work. Much of this evidence comes from academia, pointing to substantial gender gaps in the production of scholarly papers, especially among assistant professors who are younger and more likely to have young children at home (e.g. Squazzoni et al. 2021). Evidence for other occupations such as financial analysts similarly suggests that working from home resulted in a decline in productivity for women with young children (Du 2020; Barber et al. 2021). Applying these findings beyond the academy suggests that the increased care burden for women brought on by the pandemic (and the existing gendered distribution of care work) entailed productivity costs for firms.

For these reasons we posit that the motherhood penalty serves as an incentive for firms to subsidize abortion (and other fertility-delaying technologies) to delay and potentially avoid the costs of motherhood.⁶ It is likely that the cost of providing these technologies is less than the cost of turnover and productivity associated with childbirth. In the case of abortion subsidies, the expected costs to the firm of covering abortion-related travel costs (which amount to about 5% of the average earnings of workers who use the benefit) is probably far lower than the turnover and productivity costs associated with motherhood, making it easier for firms to rationalize offering this benefit (Adrjan et al. 2023).

⁵ A possible explanation for this productivity gap is a flexibility penalty in which job structures that allow greater flexibility in hours worked are less productive, perhaps because flexible jobs tend to be jobs where measuring productivity is more difficult. When women work in jobs with flexible hours, they are about 40% less productive than men (Gallen 2018).

⁶ In the U.S., approximately 60 percent of abortion seekers already have at least one child (KFF 2023). Thus, subsidizing abortion costs may not fully protect firms from the cost of motherhood, but it can reduce the costs associated with additional children as their births would also require some time off (and associated turnover costs) as well as productivity costs (associated with the high care requirements of young children).

4. Other Incentives for Firms to Fund Abortions

Media articles covering firm subsidization of abortion travel have framed firms' motivation in terms of attracting and keeping talent and increasing workforce diversity (e.g. Goldberg 2022; Sorkin et al. 2022; Evers-Hillstrom 2022). Some sources have connected the benefits offered by employers to the tight post-pandemic labor market in which employers increased voluntary benefits amid the "Great Resignation" in order to combat high quit rates (e.g. Mayer 2021). Viewed through a different lens, "attracting and keeping talent" by providing these benefits is a euphemism for trapping women into jobs in a phenomenon akin to job lock. Job lock, usually associated with health insurance, occurs when workers who have health insurance from their employer are less likely to leave their jobs (whether it be to switch to another employer or leave the labor force entirely) for fear of losing their health benefits (Garthwaite et al. 2014, Hamersma and Kim 2009, Bradley et al. 2013). Job lock is associated with an inelastic firm-level labor supply curve, a defining characteristic of monopsony power within firms: the more difficult it is for a worker to leave, the more power an employer has over that worker's compensation (Edwards 2022, Wang 2021). Firms' financial support for essential services such as abortion could increase their power over low-wage workers who cannot leave the firm for fear of losing access. This argument is supported with evidence in Bahn et al. (2020) showing that women in states with TRAP laws are less likely to move between occupations or into higher paid occupations.

Providing abortion-related travel support may also strengthen a worker's attachment to the firm through loyalty: the employee is thankful to the employer for providing this service when other firms do not, and then may feel loyal or indebted to the employer (Roehling et al. 2001). Another possible motivation for firms to subsidize abortion-related travel is to signal

their principles to consumers and other stakeholders. Corporations are increasingly taking public stands on a wide range of critical issues including gay marriage, immigration, gun reform, Black Lives Matter, and climate change (Chatterji and Toffel 2018). The literature on corporate social responsibility and activism suggests that companies which address social challenges can achieve equal or better financial performance because they are rewarded by their employees, customers, and other stakeholders. Although firms may gain financially from taking political stances that align with their stakeholders, they may incur financial costs when choosing sides on divisive issues that do not align with stakeholders (Durney et al. 2020, Mkrtchyan et al. 2022, and Hou and Poliquin 2022). For example, Bhagwat et al. (2020) find that when a company's activist action aligns with the values of their consumers, the corporation experiences higher stock prices and sales growth. However, when a company's actions are misaligned with consumer values, stock prices and sales growth decline. Thus, taking a stance on political issues can be a "double-edged" sword: it can build loyalty among stakeholders, or it can alienate segments of the population (Chatterji and Toffel 2018, Larcker et al. 2018).

In the case of abortion, a highly divisive issue, companies may be reluctant to take a stand when they expect a value misalignment with customers. Survey data examined in Chatterji and Toffel (2018) and Larcker et al. (2018) indicate that while the majority of respondents view corporate activism on environmental and social issues in a positive light, less than 40% of respondents support corporate activism on abortion, and taking a political stance on abortion was ranked as less favorable than stances on racial issues and LGBTQ rights. Hence taking a political stance on abortion may alienate more stakeholders than it attracts. Preliminary evidence from Adrjan et al. (2023) indicates that firms may face a tradeoff between appeasing current employees and attracting new ones when taking a political stand on abortion. They find that

firms announcing reimbursement for abortion-related travel expenses received more clicks on their online job postings after the announcement, but at the cost of lower job satisfaction ratings from their current employees. Firms might also be influenced by employee groups who have demanded that their employer covers abortion-related travel. After *Roe v. Wade* was overturned, workers at Google and Amazon shared a signed petition with their employer demanding that they support abortion rights with actions such as expanding travel benefits for abortion to all workers, denouncing the Supreme Court decision, and ending their donations to anti-abortion politicians (Lima 2022).

In sum, our analysis portrays firms as primarily concerned with profit maximization while they operate within a broader socio-political context, with the implication that firms participate in social activism only when it complements their profit-seeking motive (Reinhardt and Stavins 2010). In the case of abortion, firms benefit from subsidizing abortion-related travel by delaying or avoiding the costs associated with motherhood, and by increasing women workers' dependence on the firm. A secondary motivation to firms is the opportunity to signal their values and principles to stakeholders. These motivations are not mutually exclusive and give us insight into firm decision-making around supporting abortion rights.

5. Other Reproductive Benefits Offered by Firms

Firm subsidization of abortion-related travel costs complements their financial support for assisted reproductive technologies – fertility-related treatments which include IVF, egg freezing, and surrogacy.⁷ Policies supporting assisted reproductive technologies for employees

⁷ We do not include contraception in our analysis because the 2010 Affordable Care Act (ACA) mandated employer-sponsored insurance plans to cover contraception. Before the ACA, many states had their own mandates requiring employers to cover contraceptives. However, in states without a mandate, around half (47-61%) of employers still covered contraception (Sonfield et al. 2004). An interesting avenue of future research would be to

are becoming increasingly common, especially at large companies. In the U.S., almost 30% of employers with 500 or more employees and about 40% of companies with 20,000 or more employees provide IVF benefits for employees (Dowling 2021). We argue that firm support for assisted reproductive technologies, like abortion, reduces the costs associated with motherhood and strengthens women's attachment to their employer.

It may seem contradictory for firms to subsidize abortion (a fertility-decreasing technology) as well as IVF, egg freezing, and surrogacy (fertility-increasing technologies). However, these reproductive technologies all have one thing in common: they facilitate delayed childrearing. While motherhood is costly to firms, it cannot be eliminated from a firm's workforce, so firms may implement policies which encourage women to have children later when it is less costly for the firm. Delaying childbirth may be cost-reducing for firms because it maximizes the time women spend in the labor force over their whole life cycle (Goldin and Mitchell 2017). For firms, this could mean that they are able to extract more labor out of workers who delay childbirth. Additionally, there is some evidence that women who have children later in life are more likely to return to their employer post-childbirth, which increases their firm-specific human capital and limits turnover costs for firms. In particular, Sandler and Szembrot (2019) find that as women age, they are more likely to return to the same employer post-childbirth (as opposed to switching employers, becoming unemployed, or leaving the labor force), and when conditioning on women who stay in the labor force, this effect is even stronger.

understand why some firms adopted these policies voluntarily while others did not. Firms should have the same benefits from women's access to contraception as they do for access to abortion since access to contraception reshapes women's life plans, by delaying age at first birth and increasing lifetime labor force participation (Bailey 2006). Indeed, Canestaro et al. (2017) suggest that firm subsidization of contraception helps employers avoid expenses associated with absenteeism, decreased productivity, employee loss, and paid leave due to pregnancy.

As women age, they are less likely to leave the firm after childbirth, creating an incentive for firms to prefer delayed childrearing.

Firm subsidization of these technologies may increase the likelihood that women delay childrearing. Access to assisted reproductive technologies affects women's life choices early on as they anticipate the availability of the technology before the realization of their fertility later in life. Thus, access expands women's expectations of their fertility horizons and may encourage young women to delay childbirth in order to diminish the economic costs associated with motherhood (Gershoni and Low 2021a). This assertion is consistent with evidence that making assisted reproductive technologies more affordable reshapes women's life timing, leading to delayed age at first birth, delayed marriage, increased educational attainment, and more favorable labor market outcomes (Abramowitz 2014, Kroeger and La Mattina 2017, Ohinata 2011, Gershoni and Low 2021a,b). However, delaying childbirth comes at the increased risk of infertility. The success rate for IVF declines rapidly with age – for women younger than 35, the success rate is 51.0%, but it drops to 25.1% for women aged 38-40 and falls further to 12.7% for women aged 41-42 (SART 2019). Thus, employers may offer these services realizing that for some women, delaying childbirth results in childlessness.

Finally, firms likely benefit from increased worker attachment in the form of loyalty or job lock. Indeed, surveys conducted by Maven Clinic and Fertility IQ find that employees who received fertility coverage from their employer felt more loyal and committed to that employer, and that a majority of respondents would switch jobs if fertility benefits were offered (Maven Clinic 2023; FertilityIQ 2021). The Fertility IQ survey also found that women who had IVF treatment fully covered by their employer were more likely to return to that employer after maternity leave compared to those without fertility benefits. In the next section, we offer

suggestive evidence that these policies may contribute to job lock, especially for low-income women.

6. Stratified Reproduction and Inequalities in Access

Firm subsidization of reproductive services exacerbates existing inequalities in women's ability to control their reproduction and contributes to an existing system of stratified reproduction that exists in the U.S. and globally. Stratified reproduction refers to the imbalances in the ability of people with different socially salient identities such as class, race, gender, and nationality to reproduce and nurture their children, and thus control their reproduction (Reiter and Ginsburg 1995, Colen 1995). The literature on stratified reproduction recognizes that reproduction is distributed along the same lines as social inequality (Riley 2018). The longstanding inequalities in access to reproductive health services is one example of stratified reproduction. In the case of abortion, these inequalities are long-standing and stem from several decades of increasingly restrictive legislation at the state level. The shrinking geography of abortion provision carved out by legislative and religious campaigns of abortion opponents has increasingly pushed abortion out of reach for women of color and low-income women. For example, mandatory waiting periods that require women to have two face-to-face visits with an abortion provider result in an average 8.9% reduction in total abortions and a 1.5% increase in birth rates across the U.S. (Myers 2021a). The effects are 2.5 times larger for Black women than White women, and three times larger for younger women compared to women in their thirties (Myers 2021a). Similarly, increases in travel distance caused by clinic closures disproportionately affect Black and young women (Myers 2021b). TRAP laws also have differential effects for women of different income groups because they are associated with job lock into lower-paying jobs (Bahn et al. 2020). The introduction of COVID-related restrictions

on abortion services to this legal landscape intensified the barriers that abortion seekers and providers already faced, with disproportionate impacts on Black and Hispanic abortion seekers (Wolfe and Rodgers 2022).

Access to IVF, egg freezing, and surrogacy is similarly stratified by race/ethnicity and class, largely because of the financial costs of these services. For example, out-of-pocket costs for IVF range from about \$10,000 to \$15,000 per treatment cycle, and only nine U.S. states have mandated insurance coverage of IVF; even those with insurance coverage still have an out-of-pocket expense of \$2,000 to \$3,000 (Hamilton et al. 2018). Insurance mandates to cover IVF have led to meaningful increases in the use of fertility treatments, in delayed marriage, and in the probability of having a first child for White women, but not Black women (e.g. Abramowitz 2014; Bitler and Schmidt 2012; Ohinata 2011). In fact, non-White and less-educated women are more likely to have problems with fertility but are less likely to utilize treatment for infertility (Bitler and Schmidt 2006). Egg freezing is also expensive, with an average cost per cycle of about \$7,000 in the U.S., and it usually is not covered by private or public health insurance plans. These financial barriers mean that egg freezing remains out of reach except for those who are predominantly White, upper-middle-class professionals (Inhorn et al. 2018).

Firm subsidization of reproductive services is one example of how a woman's ability to control her reproduction becomes stratified by the social and economic factors that inform inequality nationally and globally. Specifically, firm subsidization disproportionately increases access for high-income women who were already best able to access to reproductive health services. Given the high costs of assisted reproductive technologies, even without firm provision, high-income women have disproportionate access to these services. With growing restrictions on abortions, financial cost is increasingly a limiting factor for people to obtain an

abortion. Moreover, the firms offering these benefits are disproportionately large firms employing high-income, white-collar workers (Dowling 2021, Rhia Ventures 2023). Firms usually provide these benefits through their health insurance plans, which tend to exclude part-time workers and contractors. This system leaves part-time workers, contractors, the unemployed, and those out of the labor force at a disadvantage.

High-income women have the bargaining power and resources to incentivize firms to subsidize their reproduction, which in turn reinforces and replicates existing inequalities. Inequalities in reproduction then circle back and exacerbate economic inequalities. For example, when low-income workers do get access to reproductive technologies through their employer, the employer's power over these workers increases substantially. Because low-income women lack the resources to pay for these services themselves and are generally unable to rely on the state for support, they depend on their employers for access. In this way women's reproductive agency (or lack thereof) influences their economic agency.

The majority of women who get abortions are low-income women of marginalized social groups, a reflection of the self-reinforcing nature of reproductive and economic inequalities (Jerman et al. 2016). Low-income women face economic constraints that limit their access to a full range of contraceptive technologies. Additionally, they also often lack the economic resources to be able to support their children in safe and healthy environments. As a result, marginalized women have very little control over their own reproduction. In particular, low-income women, women of color, and women with limited healthcare access have a higher frequency of reproductive events (infertility, abortion, (un)intended pregnancy, and miscarriages/stillbirths) throughout their lifetime, as well as more complexity in their reproductive lives, than their high-income, white counterparts (Johnson et al. 2023). Angela

Davis amplifies this point as follows: “when Black and Latina women resort to abortions in such large numbers, the stories they tell are not so much about their desire to be free of their pregnancy, but rather about the miserable social conditions which dissuade them from bring new lives into the world” (Davis 1983, pg.355). This argument is echoed in the results of the Turnaway Study, which finds that women who sought abortions but were denied due to restrictive laws were less likely to be employed full time and more likely to live in poverty and to require public assistance compared to women who obtained abortions (Foster et al. 2022). Within this context, where an intended pregnancy can be a condemnation to poverty, we can better understand the power that firms gain over low-income women in providing reproductive health benefits, and how reproductive and economic inequality can exacerbate each other.

The relative chaos in the reproductive lives of marginalized women may make them more susceptible to job lock, willing to work at companies under working conditions they otherwise would not have tolerated in order to gain more control over their reproduction. Chapin (2022) supports this assertion with qualitative evidence documenting the emergence of social media groups whose explicit purpose is to share information and resources with other women about how to obtain employment in order to cover fertility-enhancing services such as IVF. Facebook support groups and TikTok accounts help women navigate the pros and cons of insurance plans at different employers, mainly Starbucks and Amazon. Amazon offers employees support for at least two IVF cycles. Chapin interviewed 14 current and former Amazon-warehouse workers who had applied to Amazon exclusively for access to fertility benefits. Most of them reported staying in distressing working conditions for fear of losing their benefits. In another example of how reproductive inequalities and economic inequalities are self-reinforcing, one interviewee described feeling hostage, noting, “If I get fired, I cannot have a baby.” This worker describes a

kind of reproductive job lock where an individual's ability to reproduce is contingent on employment at a specific employer.

Such inequalities translate into differences in how low-income and high-income women feel the effects of these policies. Low-income women are most likely to experience the effects of job-lock, as they often lack the resources to access these services without firm provision. On the other hand, high-income women are more likely to feel the pressure to delay childbirth. These women tend to be highly educated and work in jobs requiring specialized skills and training, contributing to the steep earnings penalties they incur when they have children early in their career. These penalties likely pressure women to delay childbirth (Doren 2019, Landivar 2020). Thus, by making delayed childbirth less costly, firm subsidization of fertility-delaying technologies increases the likelihood that women will succumb to this pressure and remain in the career fast track. Additionally, firms' provision may increase the pressure to delay childrearing if the provision is interpreted by employees as a message that the employer prefers the employee to defer childrearing (Mertes 2015). By offering support for these reproductive technologies, firms may signal to their employees that having children while working will be best tolerated if childbirth happens towards to end of a woman's reproductive life – after the firm has extracted as much work as possible before childrearing becomes a distraction. Since high-income women are better able to mitigate the motherhood wage penalty by delaying childbirth, these pressures are greatest for women with higher educational attainment (Doren 2019, Landivar 2020).

7. Reproductive Justice, the Double Bind, and Policy Implications

Firm subsidies of reproductive technologies contribute to a “double bind” created by a conflict between the social pressure and desire to bear children and the economic realities faced by women. In this double bind, working women must choose between two equally unsatisfactory

outcomes: face the career penalties that result from early childbirth, or face the biological costs of late childbirth (Goodwin 2005). The costs of late childbirth often include the economic, emotional, and biological strains associated with using assisted reproductive technologies such as IVF and egg freezing. While firm subsidization of these services eases some of the associated economic strains, it may put increased pressure on women to delay childbirth. The result of this double bind is that “women’s maternal options and agency are often more illusory than real” (Goodwin 2005: 7).

To better understand the nature of this reproductive double bind, we must consider the context in which firm and individual decisions are made. This contextual analysis is at the center of the Reproductive Justice framework, which focuses on the ways in which economic and social systems constrain the options of individuals rather than focusing on individual choices themselves (Ross and Solinger 2017). Our current economic system separates production from reproduction, privileging production over reproduction. In this system, firms’ profit maximization objective threatens the necessary conditions of their existence (labor). A firm’s survival (ability to make a profit) is heavily reliant on labor while at the same time the demands of waged work (and of capital accumulation in general) undermine labor’s ability to reproduce itself (Engels 1845, Fraser 2017). This contradiction within the system places reproduction in contradiction to production, and thus manifests as tradeoffs between the two. The omnipresent tradeoff women face between family and career is a manifestation of this contradiction. In this context, women may feel pressured to delay childbirth to increase the likelihood of economic success – incurring reproductive costs for economic gains. Indeed, because of their ability to facilitate delayed childbirth, assisted reproductive technologies have been marketed as a pathway to economic advancement. For example, the cover of Bloomberg Businessweek in April 2014

declared, “Freeze you eggs, Free your career” and that “egg freezing technology is helping women kiss the mommy track goodbye”. This context complicates our understanding of choice in reproductive decision making, raising questions about women’s agency in these decisions.

In the Reproductive Justice framework, choice and context are inextricably linked as understanding context helps us understand how much agency we really have in our choices. Reproductive Justice was founded in response to a reproductive movement that only focused on access to reproductive technologies that enabled women to avoid childbirth (i.e. abortion and contraception) but failed to address the systemic barriers that prevented women from being able to have children. Reproductive Justice advocates argued that an individual’s ability to have a child under conditions of their own choosing and to be able to parent those children and raise families in safe and healthy environments was crucial to women’s dignity and reproductive autonomy (Ross and Solinger 2017). Without the resources to be able to have children, the decision not to have a child may be more about survival than “choice.” For some women, having a child can induce poverty due not only to the rising costs of children, but also a lack of financial and social resources to support childrearing. Hence socioeconomic concerns are a primary reason women obtain abortions across many countries (Chae et al. 2017, Finer et al. 2005).

The questioning of choice shifts the focus of analysis away from individuals towards system and institutions. Thus, an analysis grounded in Reproductive Justice aims not to shift individual behaviors to adapt to unjust conditions, but rather to identify, challenge, and transform the unjust conditions in the first place. Rather than argue for access to abortion as a means of alleviate poverty for women, Reproductive Justice invites us to imagine (and work towards) a system in which an unintended pregnancy does not lead to economic ruin (and one in which

unintended pregnancies do not need to happen) (Ross and Solinger 2017). In their book “Reproductive Justice: An Introduction,” Loretta Ross and Rickie Solinger question why unintended pregnancies lead to economic ruin:

“If...the person who became pregnant unintentionally had access to comprehensive reproductive health services and time off to care for herself and her family...she might be able to manage the pregnancy. If the pregnant person had a stable work-shift schedule, denied most often to the lowest-paid workers, and if she had access to child care, a pregnancy might not spell economic devastation.” Pg. 161

The challenge, then, is to use our political economy analysis to recommend policies that will move countries toward having a just system that (1) universalizes reproductive healthcare, thereby reducing the likelihood of job lock, (2) lowers the motherhood wage penalty and thus decreases the pressure on women to delay childbirth, and (3) creates an economic context in which having a child does not lead to economic disaster. Regarding this first category, all women should have access to reproductive healthcare regardless of income level and employment status. To start, the public sector must implement universal healthcare policies that include access to sexual and reproductive health services. Healthcare systems must also provide safe, affordable, and accessible abortion and contraceptive methods. Legally protecting abortion does not go far enough – legal protection is meaningless if it remains out of reach for many women. Additionally, in countries where assisted reproductive technologies are available, the state should mandate that insurers cover infertility treatments and that these treatments are affordable. In the United States, for example, 21 states require insurance companies to cover

some kind of infertility treatments.⁸ Increasing access to these reproductive services will make it less likely that women become trapped at jobs to get access to reproductive services.

Regarding the second category, a just system includes policies that eliminate the negative economic effects of childbirth so that women feel less pressured to delay childbirth. Women disproportionately pay the costs of children, which is reflected in the motherhood penalty they face. In order to reduce this penalty, governments and employers must enact policies which redistribute the costs of childrearing so the costs are not primarily born by women (England and Folbre 1999). Proven policies to better support working parents, and especially working mothers, include the provision of paid parental leave and paid sick leave, universal free/affordable childcare, shorter work weeks, and policies that support workplace flexibility. Reducing the costs of children to women must involve moving toward a more equitable distribution of unpaid work in the home between men and women, so policies should cover both parents, not just mothers. Despite many of the benefits that accrue from childcare provision, several obstacles remain, especially in lower-income countries with large informal sectors. For example, women informal workers may not qualify for means-tested safety net programs like childcare subsidies, and childcare centers are often not near areas where informal workers work (Moussié 2021). These barriers need to be addressed in infrastructure planning around childcare. Additional measures to reduce the motherhood penalty include stronger enforcement of anti-discrimination and equal employment opportunity legislation.

Finally, we advocate for policies that promote an economic environment in which children can be raised free of poverty and economic distress. Freedom to choose to have a child requires economic conditions in which having children does not lead to economic disaster. Thus,

⁸ <https://resolve.org/learn/financial-resources-for-family-building/insurance-coverage/insurance-coverage-by-state/>

women's agency in reproductive decision-making can be bolstered with stronger poverty-reduction policies and higher minimum wages, as well as investments in schooling and healthcare. Rearing children must be regarded as productive work so poverty-reduction policies should not include employment requirements for parents. Improving access to schooling includes not only building more and better schools in strategic locations, but also policies that reduce the costs and improve the quality of schooling. Examples include reducing or eliminating school fees, recruiting, and retaining more skilled teachers, reforming curricular materials, and providing free meals at school. Greater access to affordable, quality healthcare is also critical for raising children in healthy environments. These policies can promote reproductive justice by loosening the economic constraints on women's reproductive decisions, and by increasing the ability of women to raise their children in safe and healthy environments.

While these policies are a great start towards reproductive freedom, larger systemic change is likely necessary to achieve reproductive freedom. The current "double bind" that women find themselves in is a result of unjust conditions where reproduction is put in contradiction to production. Firm provision of fertility-delaying technologies then acts as a band-aid, treating a symptom (misalignment of the biological clock with the corporate clock) of a deeply-rooted problem (contradiction between production and reproduction). Thus, tinkering with policies within a system that privileges profits is unlikely to completely undo this bind, although the policies we recommend will certainly loosen it. In order to unravel this bind, the economic context must be altered so that having a child does not threaten economic success. Such a change will likely require a transformation of our economic system into one that puts care rather than profits at the center.

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Figure 1 – Companies Supporting Abortion by Sector

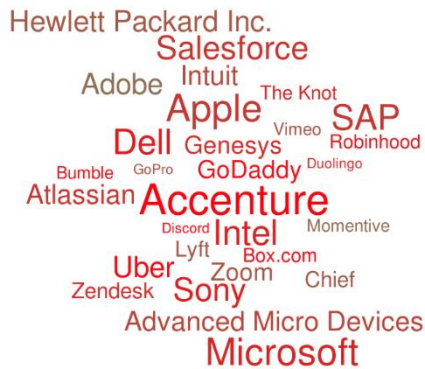
Panel A. Communication Services

Panel B. Consumer Cyclical



Panel C. Technology

Panel D. Consumer Defensive



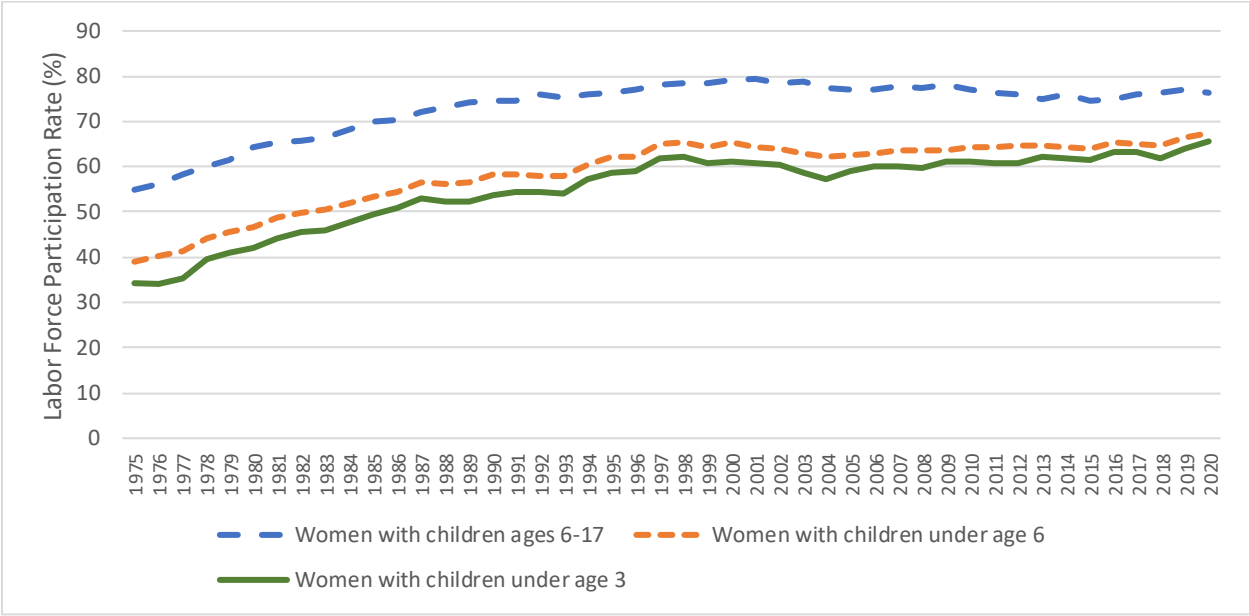
Panel E. Healthcare

Panel F. Finance, Real Estate, Industrials



Word size correlated with # of employees. Constructed using Rhia Ventures (2023) for abortion support, and Morningstar and Google for sector and # of employees. Complete data found in Online Appendix.

Figure 2 – Mothers’ Labor Force Participation Rates by Age of Children



Source: Constructed by authors using data in BLS (2020).

Online Appendix: Companies Providing Abortion Support in the U.S.

<i>Company name by sector</i>	<i># employees</i>	<i>Abortion support policy or statement</i>
Communication Services		
Activision Blizzard	9,800	The video game publisher added travel benefits to cover reproductive, gender-affirming, transplant health care among other services not available in the state where the employee or dependent reside.
AT&T, Inc.	203,000	The communications company stated that it will reimburse for travel costs for employees seeking abortion care more than 100 miles from where they reside.
Bloomberg LP	19,000	The parent company of Bloomberg News covers out-of-state travel for employees and dependents medical services, including abortion care, via its insurance provider where "there is no licensed provider" in the employee's state.
Boston Consulting Group	21,000	The consulting group announced that it would cover abortion-related travel expenses.
BuzzFeed, Inc.	1,522	CEO Jonah Peretti shared that the company will cover travel costs for abortion care for employees living in the 13 states with trigger bans.
CNN	5,392	CNN announced that it will cover travel costs for employees seeking abortion care.
Comcast Corporation	186,000	Comcast will cover up to \$4,000 per trip, up to three times a year, with an annual cap of \$10,000 for medical travel.
Conde Nast	7,718	CEO Roger Lynch shared with employees that the media company has made enhancements to its health insurance to ensure coverage of abortion care for all employees and dependents regardless of where they live, including travel and lodging costs. This benefit is also for infertility and gender affirming services.
The Walt Disney Company	220,000	The company will cover an employee's need to travel to access care, including abortion care and family planning services.
DoorDash	8,600	DoorDash confirmed that it will cover out-of-state travel costs for employees and dependents enrolled in its health plans for abortion-related care. Employees can backdate their travel costs as the company rolls out the benefit. This benefit excludes independent contractors, which includes all of its delivery drivers
Edelman	6,000	The public relations firm already covers travel for employees seeking abortion or gender-affirming care out-of-state.

Electronic Arts, Inc.	12,900	The company will expand its travel health benefits for employees and eligible dependents.
Google	190,234	Google parent company Alphabet, Inc. offers coverage for out-of-state travel for abortion care to its full-time employees enrolled in its health plans.
Indeed, Inc.	12,674	The company shared in a statement that employees enrolled in its health insurance will "continue to be reimbursed for travel expenses for covered medical procedures that are unavailable where they live."
Interpublic Group of Companies, Inc.	58,500	The company will update its health benefits to cover the cost of employees who need to travel for abortion care and other critical medical services.
Live Nation Entertainment, Inc.	10,200	The entertainment company shared on Instagram that it will cover travel expenses for employees that need to travel out-of-state for "women's health care services."
Match Group	2,540	Match CEO Shar Dubey created a fund to cover the costs of employees and their dependents who need to travel to access abortion care.
Meta Platforms	86,482	The family of social media companies shared its intention to reimburse employees who have to travel for reproductive health services. The company added the caveat that it will offer this benefit, "to the extent permitted by the law" and that they are assessing how best to provide the benefit given the legal complexities.
Mintz, Levin, Cohn, Ferris, Glovsky & Popeo, P.C.	550	Implemented compassionate leave policy for attorneys and professional staff which includes 15 consecutive days after a miscarriage, up to five days in a 12-month period after a failed surrogacy, adoption, or infertility treatment, and increased the bereavement leave up to 15 days for spouses and children and up to five days for other close relatives.
Netflix, Inc.	12,800	The streaming company will reimburse travel expenses through its health plans for employees seeking abortion care. There is a \$10K lifetime max per employee or dependent per service .
The New York Times	5,000	The news outlet stated that it will expand its health benefits to "cover abortion-related travel and other procedures not available within 100 miles of an employee's home, including gender-affirming care." The company is also speaking with its unions to ensure unionized employees can also access the benefit.
Paramount Pictures Corporation	22,965	The media company's leadership sent a memo to employees committing to covering travel costs for employees enrolled in the company's health insurance. The benefit will be used available for services including abortion, miscarriage management, birth control, and other reproductive health-related services that are prohibited in the employees area.
Pinterest, Inc.	3,987	As of January 2022, Pinterest's leave policy includes four weeks of paid leave for pregnancy loss.

Publicis Group SA	95,801	During a global meeting, the company reassured staff that they will "continue to support access to reproductive healthcare for all our people throughout the U.S. -- which includes supporting our employees with travel for abortion care."
Reddit, Inc.	700	The company will provide stipends for travel expenses incurred by employees seeking procedures, including abortion care.
Screen Actors Guild AFTRA Health Plan	5,250	The SAG-AFTRA trustees approved coverage for reimbursement of travel and lodging for participants and dependents (including dependent children) who need to travel out-of-state for abortion care.
Snap, Inc.	5,288	The social media parent company informed employees the company would be reimburse up to \$10,000 for travel and lodging costs related to care banned in their state, including abortion care. The coverage is for subscribers and their dependents through insurance.
Stagwell Group	9,100	The company will expand its benefits to include travel for employees to "access the nearest approved reproductive healthcare provider in a legally permissible way."
T-Mobile US Inc.	75,000	CEO Mike Sievert announced that the company expanded its existing travel and lodging coverage for care not locally available to include abortion care through its UnitedHealthCare and Premiera plans.
TikTok	8,424	TikTok stated that it was in the process of updating its benefits to include ensuring employees have access to the wide range of care including family and reproductive care regardless of where they reside.
United Talent Agency	1,400	UTA introduced a new employee benefit to cover travel expenses related to seeking reproductive health services not accessible in their state of residence.
Vox Media	1,900	The media company will reimburse employees who have to travel more than 100 miles for "critical health care" up to \$1,500 reimbursement for travel-related expenses. The company's union employees demanded the same benefit be available to them.
Warner Bros. Discovery, Inc.	11,000	The film company expanded its health benefits to cover travel for employees that must travel out-of-state for reproductive health care, including abortion care.
WPP Group, Inc.	115,000	CEO Mark Read sent an internal memo that WPP is "updating its benefits plan to provide funding for travel that allows consistent access to healthcare and resources, including abortion care," which will be shared in detail with employees in the next two weeks. The plan ensures confidentiality and privacy are protected at all times.
Yahoo, Inc.	8,500	The web service provider informed employees prior to the SCOTUS decision that it would cover travel costs for those who need to travel more than 100 miles to access care,

		including abortion and contraceptive care. The benefit will provide reimbursement up to \$5,000.
Yelp, Inc.	4,400	Announced coverage of costs for employees who must travel to access abortion care. Yelp's Chief Diversity Officer stated, "We've long been a strong advocate for equity in the workplace and believe that gender equity cannot be achieved if women's rights are restricted" .
Zillow, Inc.	5,830	The company will cover its employees travel costs up to \$7,500 for those needing to travel to receive abortion or gender-affirming care. The new benefit was effective as of June 1.
Consumer Cyclical		
Abercrombie & Fitch, Co.	31,500	The retailer provides travel and lodging reimbursement for its associates and dependents seeking out-of-state care.
Adidas AG	60,661	The footwear company announced a new program that would cover US employees travel and lodging costs up to \$10,000 through its medical plan for abortion care unavailable in state.
Airbnb, Inc.	6,132	Airbnb shared that it will continue to cover travel for employees seeking abortion care outside of their state. The company had previously committed to "support those employees whose ability to make choices about their reproductive care may be impacted by the Texas law."
Allbirds, Inc.	710	The company's leadership will support employees seeking an abortion, "Should you have to incur travel to reach a state that legally allows an abortion and you would like to exercise your right to do so, we will cover your travel cost to ensure that you can make the decision that is right for you." The coverage includes cost of a support person to travel with the employee and any childcare costs incurred during that time.
Amazon, Inc.	1,541,000	Amazon is expected to cover travel expenses for abortion-related travel for employees and dependents eligible for health care insurance, up to \$4000 annually. The care must not be available via telehealth or within 100 miles of the employee's home. Amazon offers up to \$10,000 annually for travel reimbursements for life-threatening conditions. The coverage does not include contract employees.
Crocs, Inc.	5,770	The footwear company announced that it will expand its benefits to include reimbursement up to \$4,000 for employee travel costs who need to travel out of state for abortion care.
Dick's Sporting Goods, Inc.	50,800	The sporting goods company will provide up to \$4000 in travel expense reimbursement for employees, their spouse, or dependent enrolled in their company's health plan who live in

		states where abortion is restricted. The benefit will also cover one support person's travel expenses.
eBay, Inc.	10,800	The e-commerce company will reimburse employees and other covered beneficiaries who need to travel for care when not locally available and unable to be address via telehealth. The benefit is available as of June 8.
Expedia Group, Inc.	14,800	The travel company stated that it would help cover the costs of travel for employees who need "health care procedures" not provided locally.
Foot Locker Retail, Inc.	49,933	The footwear company will reimburse employees enrolled in the insurance plan for travel for medical care including family planning.
Ford Motors Company	173,000	The company shared that employees that have a health savings account (HSA) could use their HSA to get reimbursed for travel costs for medical care.
Gucci, Inc.	17,157	The luxury brand will provide travel reimbursement to employees in the US that need to access care outside of their home state.
H&M	155,000	The clothing company shared that it will cover travel-related expenses for employees that live in states with abortion restrictions.
IKEA US	231,000	Ikea announced that it is expanding its benefits to include reimbursement for eligible travel expenses for abortion, fertility, gender affirming care, and bariatric surgery "when it is unavailable within a reasonable distance of a co-worker's home or in their state of residence."
J. Crew Group, Inc.	9,400	The company's CEO stated, "While we are still navigating this new legal reality, we are prepared to use whatever lawful means possible to assist our employees who need special travel to access healthcare."
Levi Strauss & Co.	18,000	Levi Strauss issued a statement offering employees who participate in the company's health plans a travel benefit to access abortion care out of state; part-time employees can be reimbursed.
Lululemon Athletica, Inc.	29,000	The clothing brand expanded its support for reproductive rights by donating \$500,000 to the Center for Reproductive Rights and continuing its support for the Black Women's Health Imperative.
Macy's, Inc.	88,857	The department store stated that it will expand its benefits coverage to provide travel reimbursement for employees to receive medical care they need.
Nike, Inc.	79,100	In its statement, Nike shared that it covers travel and lodging expenses where care is unavailable near an employee's home.

Nordstrom, Inc.	60,000	The fashion retailer expanded its health benefit to include coverage for travel to ensure its "employees have continued access to the healthcare they need."
Patagonia, Inc.	1,000	The outdoor brand stated that it covers the cost of health insurance for both part-time and full-time employees. The health plans cover abortion care and cover travel, lodging, and food for those employees who live in a state with restrictions.
Power Home Remodeling	2,760	The remodeling company released a statement announcing a policy, effective immediately, to reimburse employees or dependents that need to travel to receive medical care not available within 100 miles of their residence. The coverage includes "airfare, mileage/gasoline costs, tolls, hotel fees, meals expenses, childcare, and other applicable costs." The policy has a \$5,000-lifetime reimbursement limit for individuals and a \$10,000 family lifetime reimbursement limit.
REI Co-op, Inc.	15,000	The outdoor gear co-op will reimburse for travel and lodging for employees living in restricted states and need to travel more than 100 miles for reproductive health care.
Rivian Automotive	10,422	The carmaker committed to providing up to \$5,000 employee and dependent travel expenses who need to access reproductive health care.
Skechers, Inc.	11,700	The footwear company will expand its benefits program to include reimbursement of \$4,000 for travel expenses for medical care, including abortion. CEO Mark Greenberg stated, "Good corporate citizenship means equal opportunity for all employees, and as a company with employees in all 50 states, we believe it is up to us to do what we can to provide the same rights across our U.S. workforce."
Starbucks Corporation	402,000	The company announced in May that they are expanding its health care to include reimbursement for travel expenses to seek abortion or gender-affirming care when unavailable within 100 miles of the employee's or dependent's home. This only applies to employees and dependents enrolled in Starbucks health plans.
Tesla, inc.	127,855	Tesla provides coverage for travel and lodging for those seeking health care unavailable in their home state through an "expanded Safety Net program" offered since 2021.
Ulta Beauty	40,500	The company will cover travel costs for employees enrolled in its health plan who need to travel for reproductive health care services.
URBN	23,000	URBN told The Washington Post that it will cover travel for abortion so that its employees "can access the comprehensive benefits offered by our health plan, no matter where they live."
VF Corporation	35,000	CEO announced on LinkedIn "one of our highest priorities at VF is providing robust benefits and resources to our associates so you can manage your physical, financial, and

		emotional well-being. As we shared a few weeks ago, our HR Benefits team has updated our national health plans to extend travel and lodging benefits for all medically necessary services that aren't available in the areas where our associates reside, including elective abortion."
Virgin Group Ltd.	71,000	Founder Richard Branson issued statement affirming his support of abortion access.
WW International	7,700	Weight Watchers will provide support for travel needed to access reproductive health care.
Consumer Defensive		
Ben & Jerry's Homemade Holdings, Inc.	999	Ben and Jerry's issued a statement condemning SB 8 as a racist law that denies people bodily autonomy. The company shared in an interview that it supports the Women's Health Protect Act, and that insurance coverage includes abortion care.
Benefit Cosmetics, LLC	4,178	The beauty brand committed to cover travel expenses for its employees who cannot access care where they live.
The Body Shop	10,000	The Body Shop states that as part of its priority to support its employees affected by the Dobb's decision, it will reimburse for expenses for US employees so they can access safe care where
Chobani, LLC	2,001	CEO announced on twitter that the company added travel for out-of-state care -- including "women's reproductive health services" -- to its health plan. Coverage includes transportation, lodging, and childcare costs for employees or dependents that need to travel out of state.
Coty	11,012	The beauty company shared that its US-based employees in states with restrictions or bans will be reimbursed up to \$10,000 for transportation and accommodation.
Danone North America	98,105	The company updated its health benefits to include abortion-related travel.
The Estee Lauder Companies	63,000	The brand expanded its benefits program to cover travel and lodging for employees that travel to access reproductive health care when not locally available. This benefit is available to both full- and part-time employees and dependents enrolled in the company's health plan. The benefit will be effective as of August 1, 2022.
The Kroger Company	420,000	The company stated its benefits include quality, affordable health care and travel up to \$4,000 for several categories of care and reproductive health services, including abortion and fertility. This benefit is available to employees enrolled in the company's health plan.
Lush Cosmetics Ltd.	12,000	The beauty company added benefits to "address a variety of medical needs, including abortion and gender-affirming care, that may require travel to different states."

Proctor & Gamble	99,000	P&G stated that effective January 1, 2023, the U.S. healthcare plans will expand coverage for travel support for travel expenses incurred to receive covered medical care when a provider is not available within a 50-mile radius.
Revlon	5,800	The beauty company committed to expanding its benefits to include up to \$2,000 for travel and lodging costs for those who live in states that ban "certain services."
Sephora USA, Inc.	28,540	The company commits to cover transportation costs for employees that live in states that restrict access to abortion and need to travel to a state with access to care by October 1st.
Shiseido Americas	41,931	The conglomerate of brands expanded its employee benefits to cover travel and other expenses for employees seeking certain reproductive health procedures not available nearby.
Target Corporation	450,000	Starting in July, the company will cover travel for abortion care if the employee lives in a state where abortion is banned.
Unilever, Inc.	148,000	The beauty brand is "committed to providing our U.S. employees with comprehensive reproductive healthcare benefits to cover travel costs if care is no longer available in their home states."
Walmart, Inc.	2,300,000	Walmart shared in late August 2022 that it would cover abortions only in cases of health risk to the patient, rape, incest, miscarriage, or ectopic pregnancy. The company shared that it would provide "travel support" through its insurance plans for covered individuals if they need to travel to access care within 100 miles of their location. Walmart shared in an internal memo that it will add surrogacy support, financial support for adoption, and create a Center of Excellence for fertility care.
Financial Services		
American Express, Inc.	64,000	The company stated that its US health plans already cover abortion care and travel expenses.
Bank of America Corporation	213,000	After the recent SCOTUS decision, the bank shared that it will cover travel for its employees that need to go out of state for abortion care.
BlackRock, Inc.	19,900	The asset management firm announced that it will pay for travel expenses for employees that need to travel for abortion care.
Citigroup, Inc.	223,444	Citigroup announced in its 2022 proxy statement to shareholders that it will "provide travel benefits to facilitate access to adequate resources" starting in 2022 in response to the changing reproductive health laws.

Deloitte U.S.	415,000	The consulting company shared that it would cover travel for employees who need health care not available locally.
Deutsche Bank AG	84,930	The bank is updating its health policy for US employees to cover travel costs for any medical procedure, including abortion, that is unavailable within 100 miles of where the employee resides.
Fidelity Investments	57,000	Fidelity recently joined other asset managers and shared that it will cover travel for employees enrolled in the company's health plan seeking abortion care.
Goldman Sachs Group, Inc.	49,100	The investment firm will cover travel expenses for US-based employees that travel to receive abortion or gender affirming care. This benefit will be available as of July 1, 2022.
J.P. Morgan Chase & Co.	288,474	JPMorgan Chase will cover travel costs for US-based employees that need to travel more than 50 miles to get care, including abortion care.
KPMG, LLP	265,000	The multinational professional services network shared that it would cover abortion-related travel and lodging.
Mastercard, Inc.	24,000	Mastercard will cover out-of-state travel and lodging expenses for its employees seeking abortion care starting in June.
OpenSea	800	The largest marketplace for nonfungible tokens shared that it will cover travel expenses for US employees and dependents to receive "critical health care" and created a #roe-discussion Slack channel to encourage employees to support each other in response to the news.
PayPal Holdings, Inc.	30,900	PayPal's Chief Human Resources Officer Kausik Rajgopal shared that the company will reimburse employees who live in states with abortion restrictions and need to travel.
PricewaterhouseCoopers	295,000	The professional services brand shared that PWC employees could apply for financial assistance for medical expenses.
State Street Corp.	41,354	The financial institution shared that it will rework its health benefits to cover travel costs for employees seeking abortion care.
Wells Fargo & Company	239,209	The financial institution shared that it will rework its health benefits to cover travel costs for employees seeking abortion care.
Healthcare		
Alnylam Pharmaceuticals Inc.	1,665	The pharmaceutical company committed to covering travel for its employees seeking abortion care. The biotech company would cover all travel expenses outside the plan until the benefit is added via its insurer.

BeiGene	9,000	The company announced a new employee benefit for employees and their dependents enrolled in their health plans that will cover out-of-state travel for reproductive health services if access is restricted in their state where they live.
Biogen, Inc.	9,610	The company will add a benefit to cover travel costs for employees seeking abortion care.
Cigna Corp.	73,700	The company is expanding its travel coverage benefit for health care to include "abortion care, gender-affirming care, and behavior health services in states where access is restricted."
CVS Health Corp.	300,000	CVS said it will make out-of-state abortion care accessible to its employees.
Gilead Sciences, Inc.	14,400	In its statement, Gilead shared that it is ensuring its health plan will reimburse travel and lodging expenses for out-of-state travel for medical care related to reproductive health services.
GSK plc	90,083	The company is "committed to continuing to offer coverage for reproductive health including contraception and abortion." This includes coverage for travel and lodging as permitted by law in the US and Puerto Rico.
Johnson & Johnson, Inc.	144,300	J&J stated after the Dobbs decision that it strove to "put health within reach for the people we serve" and that "We also believe health care decisions are best determined by individuals in consultation with their health care provider."
Sanofi U.S.	86,000	The company reassured its employees it supports the right for all people to control their own bodies and that progress and equality are "intertwined, fundamental, and worth defending and protecting."
UnitedHealth Group	350,000	The health insurance agency will cover abortion-related travel.
Industrials		
Alaska Airlines	22,918	The company committed to continue reimbursing for travel expenses for medical procedures not available where employees live.
Real Estate		
Anywhere	9,830	Anywhere will reimburse up to \$2,500 in travel expenses for employees; does not include brokers.
Brown Harris Stevens, Inc.	2,926	The company issued a statement that it will provide up to \$4,000 for travel expenses for employees to travel to the nearest location where they can access abortion care.

Compass, Inc.	4,775	The real estate company will reimburse up to \$2,500 for their employees' travel costs for seeking abortion care. The benefit will also cover companions; however, the benefit will not apply to agents since the coverage is through the health insurance plan.
Douglas Elliman, Inc.	930	The real estate company will reimburse staff and agents for travel expenses for those who are forced to seek care out of state.
Nest Seekers International	1,200	CEO Eddie Shapiro will cover "all expenses for those who ask for help."
Technology		
Accenture, Inc.	738,000	The consultant company will provide coverage employee travel costs who can't access health care procedures locally.
Adobe, Inc.	29,239	The company stated, "In the U.S, our healthcare plans offer consistent access to care and resources, independent of geography, which includes the coverage of abortion services and travel or lodging that may be required to obtain those services."
Advanced Micro Devices	15,500	The chipmaking company stated that its employees subscribed to US health-care plans will be reimbursed for travel and lodging for services not able to be performed in their state of residence.
Apple, Inc.	164,000	An internal memo reassured staff that it was monitoring the legal proceedings of the Texas ban, and reminded employees that benefits included abortion care and out-of-state travel for medical if unavailable in their state.
Atlassian	8,813	The company shared that starting on June 24, only a few hours after the Dobbs decision, US employees living in states with abortion restrictions will be reimbursed for travel and lodging for both themselves and a companion if they need to go out of state to seek care.
Box.com	2,172	The company will cover employee travel and medical costs for employees seeking reproductive health care.
Bumble, Inc.	900	Created relief fund for organizations supporting the reproductive rights of people across the gender spectrum in Texas.
Chief	3,300	The company will reimburse up to \$1000 for out-of-state travel expenses for employees and their family members who travel for care including reproductive and gender-affirming care. This will include child care costs.
Dell, Inc.	133,000	CEO Michael Dell sent a note to internal staff and stated in a CNBC interview that, "We generally believe that that our approach with our team members in Texas is to give them access to more health care, not less health care."

Discord, Inc.	750	The company will reimburse employees and dependents up to \$5,000 for those who need to travel.
Duolingo, Inc.	600	The language-learning tech company shared in a statement that it will update its benefits to ensure all US-based employees can access reproductive health care including travel expenses for abortion care.
Genesys Telecommunications Laboratories, Inc.	6,000	CEO Tony Bates posted that the company will "pay travel expenses for any employee who chooses to travel to another state for reproductive medical procedures."
GoDaddy, Inc.	6,611	In 2021, the web host took down a site created by Texas Right to Life to collect anonymous tips on people seeking abortion care in Texas in an effort to enforce the 6-week ban.
GoPro, Inc.	766	The tech company enhanced its benefits for the full spectrum of family planning care including abortion, adoption, fertility services, prenatal and postpartum support, and surrogacy.
Hewlett Packard Enterprise Company	60,200	HPE shared that their companies would cover the costs of out-of-state travel for Texas-based employees who need an abortion. Director of issues management and policy communications stated, "HPE's medical plan allows participants to obtain care out of state, including abortion, and will cover lodging costs depending on distance traveled."
Hewlett Packard, Inc.	58,000	Hewlett Packard funds travel costs, and some lodging expenses.
Intel Corporation	131,900	The technology company said that it will continue to provide resources "for those who need to travel for save, timely health care."
Intuit, Inc.	17,300	The company stated it supports its employees' access to "comprehensive health care -- no matter where they live." The company committed to continuing to support its employees access to the full range of health care.
The Knot Worldwide	1,700	The Knot Worldwide, which includes The Bump, will provide reimbursement for transportation and travel costs to seek care that "is not accessible within a reasonable distance from an employee's home."
Lyft, Inc.	5,064	Lyft announced a \$1 million donation to Planned Parenthood Federation of America to help reduce transportation as a barrier to accessing health care.
Microsoft Corporation	221,000	Microsoft will cover travel expenses for employees in the U.S. The company already covers abortion and gender-affirming care.
Momentive	1,600	The tech company will cover employee and dependent travel costs for abortion, infertility, and gender-affirming care.

Robinhood	2,400	The stock-trading app will cover employee and dependent travel up to \$5,000 in travel expenses for reproductive health care.
Salesforce, Inc.	73,541	Salesforce offered to pay for travel to access abortion care and/or relocate its employees and their immediate family if they have concerns about access to abortion care in their state . In September 2021, Salesforce messaged its employees offering to help relocate employees out of Texas in response to the 6-week abortion ban taking effect.
SAP	111,961	The software company expanded its US health care coverage to include out-of-state travel for employees who cannot access care they need. SAP emphasized the need to ensure "safe and consistent access to basic health services for all, including reproductive care."
Sony Group Corporation	108,900	US-based Sony employees receive reimbursement for travel if necessary to access care, including reproductive health care, under its health plan.
Uber Technologies, Inc.	32,600	CEO Dara Khosrowshahi tweeted that Uber would cover legal fees of drivers sued under SB8.
Vimeo	1,219	The video hosting, sharing, and services platform provider instituted new policies to ensure access to abortion care. CEO Anjali Sud shares that effective immediately costs related to travel and lodging will be reimbursed through their medical plan for anyone needing to travel out of state for care.
Zendesk, Inc.	5,860	In anticipation of the SCOTUS decision, the company is offering up to \$3000/year to cover travel expenses for employees, spouses, or dependents who need to travel for reproductive health care, including abortion care.
Zoom	8,422	The videoconferencing company already include reproductive health care and travel coverage for more than 100 miles from home for medical care.

Source: Rhia Ventures for abortion polices; Morningstar and Google search for sector and #employees. Data extracted Feb. 9, 2023.