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ARTICLE

Conscientious objection in firms

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Abstract

This article asks whether firms should exempt employees when they object to elements of their work that go against their conscience. Fairness requires that we follow the rules of an organization we have joined voluntarily only if these rules express mutual advantage. In corporations, I argue that subordination and exemption provides for mutual advantage better than subordination plus right of exit. This is because agents want to protect their conscientious convictions, even in hierarchical organizations geared towards efficient preference satisfaction. Thus exemptions should be granted in unforeseeable circumstances, provided the costs are limited.

Keywords: Conscientious objection; exemptions; corporations; firms; fairness

1. The question of conscientious objection in firms

Let us suppose that an employee is given an injunction at work that goes against her conscientious convictions, for example, a pacifist draughtsman receives an injunction to work on a conventional weapon,[1] a supporter of the anti-vaccine movement to contribute to the production of syringes, or an atheist to work on the draft of a church. Does the employee have the right to object to and refuse to carry out the injunction yet remain in employment? As evidenced by the growing trend for claims of exemption in firms,[2] this question is a significant one and it raises the issue of whether authority and subordination can be legitimately limited in firms by the demands of conscience held by the citizens of a liberal egalitarian society.

Conscientious objection can be defined as refusing to obey a command or comply with an authoritative rule or injunction on conscientious grounds.[3] Some define it as non-compliance with legal injunctions or administrative orders,[4]

[1]I refer here to 'general pacifism' as the objection to all wars and one that is grounded in religious or moral principles. This, as opposed to 'reasonable pacifism', which would appeal to others' sense of justice. For an example of this distinction, see Rawls (1999: 333).

[2]See Von Bergen (2009) and Seglow (2010).

[3]For a definition, see Rawls (1999: 324): 'One simply refuses on conscientious grounds to obey a command or to comply with a legal injunction.'

[4]For example, see Rawls (1999: 323).

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while others adopt a broader definition that includes objection to commands given by non-state actors, such as firms.[5] Conscientious objection is grounded in 'deeply held moral convictions' (Cohen 1968) and, for Brownlee, is a 'principled refusal ... on grounds of steadfast personal conviction' (2012*b*). Some insist that sincere conscientious convictions must be grounded in religious, moral or philosophical principles (Rawls 1999).[6] Overall, conscientious objection is located in the 'sphere of personal conviction' (Brownlee 2012*b*), with objectors being aware that they are appealing to principles that others may not share, as opposed to 'the sense of justice of the majority' (Rawls 1999: 324).

The right to exemption has been discussed extensively by liberal egalitarians in the public domain and has covered exemption from generally applicable laws and legal injunctions, such as military conscription, to exemption from public services, for example, medical staff being exempted from performing abortions.[7] Conscientious objection at work has largely been approached as an issue of equality of opportunity, with the central concern being that employees who are required to follow a work rule that goes against their religious or cultural practices are being denied equal opportunities in the workplace.[8] Yet scarce attention has been paid to the difference between public administration and private enterprises. Furthermore, little consideration has been devoted to the latter with regard to the fact that some work rules, such as set rest days or safety regulations, are mandatory by law, whereas others, such as dress codes, are permitted by law and mandated by firms. This article focuses on the question of objection to work rules and injunctions mandated by firms rather than those that are mandatory by law.

[5]Brownlee, for example, defines conscientious objection more broadly as a 'principled refusal to follow an injunction, directive or law' (Brownlee 2012*b*), hence allowing room for the possible inclusion of objection to orders issued by collective agents such as firms. See also Brownlee (2012*a*: 27).

[6]This may include requirements for not working on certain days for religious reasons, for example, or not eating particular foods on moral or religious grounds.

[7]In this paper I am interested in privately owned business enterprises and not state-owned organizations that presumably serve some public aim. Nor am I interested in privately owned organizations contracted out by states, such as prisons or health services, that also presumably serve some public aim. Finally, I am not interested in non-profit organizations that do not produce goods and services, such as NGOs. The question raised herein thus departs from the much-debated question of exemptions in healthcare, since delivering a public service presumably changes the type of norms to which private organizations and their members are answerable. For an interesting perspective on the contracting out of public functions, for example, healthcare to NGOs, and whether such contracting turns these associations into public organizations responsive to public norms, see Cordelli (2012: 133). For examples of claims to exemptions in healthcare, see Von Bergen (2009), and for discussions in the abundant literature about conscientious objection in healthcare, see for example Savulescu (2006) and Magelssen (2012).

[8]Luck egalitarians have considered whether the reason for objection (cultural, religious or, more widely, conscientious) can be construed as a morally arbitrary circumstance that should not have a bearing on individual opportunities for work. See for example Parekh (2000), Barry (2001), Mendus (2002) and Cohen (2011). An alternative strategy emphasizes that the actual legal baseline of a society is often not neutral and indeed accommodates the majority. Equality as reciprocity calls for exemptions for burdened minorities, regardless of whether religious or cultural preferences are arbitrary. For a discussion, see Kymlicka (1995), Parekh (1998), Quong (2006), Maclure and Taylor (2011) and White (2012). Finally, some liberal egalitarians who are committed to the view that conscientious convictions are not fixed or morally arbitrary have sought to construe opportunities for religious or cultural pursuit as primary goods that should be distributed equally across social positions (Kymlicka 1995; Quong 2006).

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Managerial authority is a concern for a range of liberal egalitarian theories of justice, with many noting the deleterious impact of hierarchical structures on employees' working and social lives. Some argue that for societies to be fully just corporate institutions must be more democratic[9] and Singer has recently emphasized that a realistic political theory of the firm must nevertheless acknowledge the *raison d'être* of the firm, namely, a hierarchical decision-making process that supersedes market mechanisms whenever transaction costs become too high. In a well-formed political theory of the firm, no requirement of justice could be so high as to totally offset efficiency gains resulting from command, since this would defeat the core function of the firm as a cost-saving institution and prompt firms to disaggregate back into markets. Efficiency, Singer argues, is a constitutional value of the firm (Singer 2018).

The conundrum of the political structure of the firm is not fully solved by balancing the implications of justice with the cost-saving rationale of the firm; the firm isn't simply an institution for allocative efficiency, nor does it simply contribute to, or is constrained by, various dimensions of justice.[10] The firm is also a social domain within which people see the realization, or perhaps the hindrance, of some other goods, including friendship, excellence, conscientious work practices and the like.[11] Focusing on the mandatory rules and injunctions of business corporations (hereinafter also corporations),[12] in this article I examine whether interest in the other goods that might be produced, altered or hindered in work, may – in addition to concerns about justice – curtail authority and subordination in firms through a right to exemptions.

The argument deployed herein draws on the principle of fairness,[13] which grounds the rights and obligations that stem from people's involvement in cooperative schemes within society, including in corporations, and states that they should do their fair share in organizations and not simply free ride. Fairness applies only if agreements are free, informed and of mutual advantage. Do fair employment contracts imply that all commands must be followed, or

[9]See O'Neill (2008), Blanc and Al-Amoudi (2013) and Néron (2015*a*, 2015*b*).

[10]See, for example, Singer (2019: 138) for the view that firms are coordinated through scripts that may include norms other than efficiency.

[11]For an in-depth discussion of the 'goods of work' other than money, see Gheaus and Herzog (2016). See also Ferreras (2007).

[12]This article focuses on one particular type of economic enterprise, the business corporation, as distinct, for example, from partnerships or cooperatives. It is necessary, strictly speaking, to distinguish between the 'corporation' and the 'firm', where the corporation refers to the legal form of the productive unit or its legal personality, and the firm, to its real, underlying economic and organizational structure (Robé 2011: 3). As a characteristic of the legal structure of the corporation, a right to exemption pertains to corporate law or labour law, and is made effective in firms. Unless otherwise specified, the terms 'firm' and 'corporation' are used interchangeably, while 'economic enterprise' will be used to refer to the variety of economic legal forms and their underlying economic and organizational structures.

[13]A distinction between the principles of justice and the principle of fairness can be found in Rawls (1999: 93). Here I follow Rawls's view of the morality of firms. For further reflections on the place and morality of private contracting, see Kordana and Tabachnik (2004, 2006, 2008). For a thought-provoking reflection on the limits of the distributive principles of justice for the morality of agreements and considerations of whether 'additional norms' are required for 'articulating standards … for deciding when agreements entered into by citizens will be deemed valid and enforceable', see Scheffler (2015).

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should a right to exemptions be granted? I argue that exemptions should be granted in corporations in unforeseen circumstances, if an employee's conscientious convictions are threatened and provided that the cost is limited. This argument assumes that people hold two types of interest. First, simple preferences (hereinafter also preferences), such as eating a pear rather than an apple, and second, conscientious convictions (hereinafter also convictions), for example, eating or not eating particular types of food for moral or religious reasons. It takes the business corporation as an ideal-typical cooperation formed to satisfy simple preferences, as opposed to one designed to provide weightier religious or moral goods. Business corporations thus differ from organizations such as churches and those that deliver public services, such as hospitals, schools and universities.[14] Assuming that within corporations both authority and subordination are justified by efficiency gains in the face of changing circumstances, it follows, both from agent interests and the function of the corporation, that mutual advantage in firms is best served via subordination and exemption rather than subordination only, as long as the cost of exemptions remains moderate. According to the principle of fairness, the obligation to comply with the authoritative rules and injunctions of a business corporation that one has voluntarily joined is limited by a right to conscientious objection.

The argument progresses in five steps. Section 2 lays out the principle of fairness, which grounds rights and obligations in private contracting, and defines the conditions of validity required for that principle to apply, most notably, mutual advantage. Employment contracts are binding, provided that their rules work to mutual advantage. Section 3 offers an account of mutual advantage in firms based on the assumption that the function of the corporation is primarily that of preference satisfaction, and that agent rationality includes simple preferences and conscientious convictions. It defines mutual advantage in corporations as preference satisfaction that does not run in violation to conscientious convictions. This paves the way for an assessment of the decision-making structure thus required in work contracts in the face of changing circumstances. This examination is made in sections 4 and 5, which conclude that under conditions of uncertainty mutual advantage is better achieved in firms through subordination and exemption rather than subordination plus freedom of exit, provided that the costs are limited. Section 6 scrutinizes the practical implications of this account, in particular how costliness, a lack of foreseeability, and concerns about justice may play out when deciding whether an exemption should be granted, depending on the specific context.

2. Fairness and the work contract

2.1. Fairness, rights and obligations in the work contract

How might we think about which rules should structure corporations and the rights and obligations held by their members? The principle of fairness is thought to be

[14]Corporations and churches are taken as ideal-types rather than actual organizations, the structure of which may be blurred in reality, with some business corporations possibly holding on to comprehensive values, and religious organizations engaging in economic activities.

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relevant when establishing the rights and obligations that result from voluntary commitments within a just society, and hence relevant to the morality of private contracting. Accordingly, we acquire special obligations when involved in a cooperation scheme that entails a 'mutuality of restrictions' (Hart 1955: 185) or when voluntarily accepting the benefits of a scheme.[15] This also implies a right to do no more than what we are obligated to do. Fairness is considered relevant to political societies (Hart 1955: 185), ventures and associations within states (Rawls 1999: 302), intergenerational schemes (Gosseries 2004), cooperative schemes involving the raising of and caring for children as public or socialized goods (Casal & Williams 1995; Olsaretti 2013; Blanc and Meijers 2019) and linguistic cooperation (De Briey and Van Parijs 2002).

The implications of fairness depend on the type of scheme under consideration. In political societies, doing one's fair share requires compliance with the constitution and the law, provided that others do the same.[16] Parental justice covers the fair financial contributions made by parents and non-parents to the costs of children (Olsaretti 2013). In associations, fairness requires the duties of a freely chosen office to be carried out (Rawls 1999: 302). More specifically, one has the 'obligation to do his part as specified by the rules of an institution' that one has joined freely whenever one has accepted its benefits or enjoyed the opportunities it offers, provided the institution is just (Rawls 1999: 301).[17] Similarly, in firms and employment contracts, fairness grounds the obligations of the relevant parties, including employees, and their right to do no more than that which they are obligated to do.

2.2. The importance of mutual advantage in private contracting

Fairness is applicable and contractual obligations are binding only if some conditions are met. At this point it is useful to consider Rawls's reflections on the principle of fidelity and its conditions of application. The principle of fidelity holds that one has the moral obligation to keep one's word provided that promises have been made under the appropriate circumstances and absent excusing conditions. Suitable circumstances and excusing conditions 'must be defined so as to preserve the equal liberty of the parties *and* to make the practice a rational means whereby men can enter into and stabilize cooperative agreements for mutual advantage' (1999: 303–304, my italics). Promises are binding only if the convention of honouring promises forms a rational means to securing cooperative agreements for mutual advantage. Binding promises have to be free, appropriately informed and, importantly, of mutual advantage.

We may see a contractual agreement as a particular type of promise, that is, one that is legally enforced. Fairness applies to contractual agreements provided that such agreements are entered into freely, with the relevant available information, and form conventions of mutual advantage. Binding employment contracts must

[15]Hart and Rawls differ in their assessment of the grounds for obligations: mutuality of restrictions for Hart and voluntary acceptance of the benefits of the scheme for Rawls. See Hart (1955: 185) and Rawls (1999: 301) respectively.

[16]Hart evokes the 'obligation to obey the rule' and Rawls 'the natural duty to comply with the constitution'. See Hart (1955: 185) and Rawls (1999: 302) respectively.

[17]This brief overview of the principle of fairness draws on Blanc and Meijers (2019).

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be entered into freely, without pertinent information being deceitfully withheld, and they must define rights and obligations that are of mutual advantage. In what follows, I assume that the conditions of freedom and information are met and instead focus on asking how work contracts can be of mutual advantage.[18]

3. Mutual advantage in corporations

3.1. The function of the corporation

Mutual advantage in both firms and work contracts can be identified by looking at why firms exist in the first place. Transaction-cost economics accounts for firms as arrangements that offer productive efficiency. Firms are institutions, the function of which is 'to convert less valued inputs … into … more valued outputs' (Hussain and Moriarty 2018), thereby increasing welfare. Hierarchical firms combine labour and capital to produce goods that satisfy the preferences of consumers (who buy products and services), employees (who receive a salary) and investors (who obtain a return on their shares). Firms are a type of cooperation that *satisfies simple preferences* and does so efficiently (Singer 2018).

Firms are nonetheless complex social and economic institutions. Not only are they forms of cooperation that enable preference satisfaction, but they are also social domains that enable or hinder individuals' observance of their convictions at work and their lived conceptions of the good.[19] Members of a firm may consider the mission of the firm (profit-making, social contribution, offering one particular good or service, and so on), as well as less central aspects of the firm's activity (meaningful work, friendships, communal relations, social recognition, excellence, community and the like) as part of their own good. Besides, some conceptions of the good and related convictions can have implications at work, for example, for a pacifist draughtsman not working on conventional weapons, an anti-vaxxer not developing syringes,[20] or employees not eating particular foods at work events for moral or religious reasons. Note that achieving morally weightier goods does not constitute a requirement for joining corporations, nor does it form the explicit purpose of these particular organizations. Moreover, morally weightier goods in work need not be seen as intrinsic to one particular essentialist conception of work. They rather depend on where work and work-related activities stand within the various conceptions of the good held by the members of the firm. In descriptive terms, firms can thus be conceived of as forms of cooperation that enable preference satisfaction while possibly affecting other morally weighty interests.

[18]Some may find the view that firms exist for mutual advantage somewhat straightforward. This argument from fairness may additionally win over those who deny that firms as they exist are for mutual advantage. See, for example, Ireland (2018). The subsequent argument for a right to conscientious objection applies regardless of which route one takes for defining firms as forms of cooperation for mutual advantage.

[19]I adopt Rawls's definition of a conception of the good as 'an ordered family of final ends and aims which specifies a person's conception of what is of value in human life or, alternatively, of what is regarded as a fully worthwhile life' (Rawls 2001: 19).

[20]See Roland (2018: 389) for an account of religious anti-vaccine arguments, for example, the view that 'vaccination interferes with divine providence'.

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3.2. The structure of the employer–employee relationship

If efficiency forms a core rationale of the firm, and hence part of the mutual advantage sought in work contracts, some employee subordination will appear to be mutually advantageous, assuming that transaction-cost economics is right about the efficiency of hierarchy in corporations. Coase has famously argued that management authority and employee subordination make firms more efficient than markets in some circumstances (Coase 1937). This is because ignorance about the future makes the costs involved in sourcing the completion of complex tasks from markets particularly high, namely informational and negotiation costs (so-called transactions costs) (Lindblom 2009: 61). This is why managers are granted decision-making prerogatives and independent suppliers accept employer authority. It makes for a more efficient coordination mechanism than that of markets as the situation unfolds, and it works to the advantage of both employers and employees (Coase 1937). This explains why we have corporations and employer-employee relationships rather than just market relations. This also accounts for the particular structure of work contracts, which are incomplete from inception; the tasks to be done cannot be specified in advance. If efficiency forms a core rationale of the firm, then some amount of employer command and employee subordination is a necessary component of corporate rule-making in the face of uncertain and changing circumstances.

Employee subordination has been assessed in relation to the requirements of justice. Whether and to what extent employee subordination is compatible with justice is a disputed issue. Some argue that justice sets limits on hierarchies in firms and requires more democratic arrangements,[21] even at some cost to efficiency. They suggest that hierarchies are detrimental to basic liberties, that they result in unjust distributions of, first, powers and prerogatives, and second, self-respect, and that they undermine the citizen character required for just societies. Furthermore, they are seen as a threat to a society's stability (Hussain 2009) and as detrimental to relational equality (Néron 2015*a*; Anderson 2017). For the sake of this argument, I assume that some of the managerial command required for efficiency can still be just.

As noted above, the hierarchies of command presumably required for efficient preference satisfaction may also affect morally weightier goods by either supporting or hindering them. Work arrangements that focus on efficiency, be they hierarchical or Taylorist, may be detrimental to the goods sought after at work, such as excellence, social recognition, communal relations, conscientious work practices and/or convictions. This raises the question of whether, in addition to justice concerns, interests in goods other than welfare might set limits on authority and subordination in firms in the form of exemptions. The fact that firms satisfy preferences while affecting morally weightier goods raises the question as to which of these interests should be given precedence in the work contract. Should employees comply with *any* authoritative order, notably orders that might not be anticipated *and* may hurt their deeply held convictions? I believe not. This is because mutual advantage in corporations is broader than maximized preference

[21]Rawlsian arguments against hierarchies in firms include Doppelt (1981), Hsieh (2005), O'Neill (2008), Moriarty (2009) and Blanc and Al-Amoudi (2013).

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satisfaction. Further defining mutual advantage in firms requires a more detailed account of agent rationality.

3.3. Agent interests and corporations

We assume that the members of firms are rational agents. They hold a conception of the good that is structured around a hierarchy of interests that range from simple preferences, such as preferring to eat an apple rather than a pear, to morally weightier goods, such as eating or not eating particular types of food for moral or religious reasons. We also assume that some of these interests are ordered and incommensurable. As such, beyond a certain threshold people wish to increase preference satisfaction, yet not at the cost of violating their conscientious convictions. What's more, the former cannot compensate for the latter.[22] It is this particular structure that provides the context for understanding mutual advantage in firms.

It is important to remember here that we assume that corporations are organizations formed primarily to satisfy simple preferences, rather than to pursue deeper moral views with like-minded people. Some might argue that a variety of conceptions of the good require economic activity to be carried out as if by religious congregations. It lies beyond the reach of this paper to examine whether religious economic associations should be permitted, or are indeed required, and what they might look like. This article examines the specific question of conscientious objection in economic organizations such as listed corporations. Within these economic organizations, people cluster and interact on the basis of individual preference satisfaction, as reflected in their assumed motivation for joining, be they employees, shareholders, managers or business owners. Motivations may include satisfying preferences for working in a particular sector or doing a particular task, receiving a set salary, gaining a return on investment, and more. Non-central aspects of the firm may also satisfy simple preferences, for example, a comfortable environment, an interesting investment, a team to manage, and so on and so forth.

It follows from our account of corporations and of the structure of agents' interests that mutual advantage in these organizations amounts to a type of preference satisfaction that respects deeply held convictions. Our account of agent rationality and their ordered interests suggests that agents are not ready to give up on their convictions for the sake of simple preferences, beyond a certain threshold. Convictions also carry weight along with preference satisfaction. Thus people will aim to cooperate within corporations in pursuit of the latter without blindly signing themselves up to violate the former.

This raises the question of how ensuring that employees do not violate their convictions at work should be handled by corporations' rules, the primary aim of which is preference satisfaction. Two different types of incomplete contract could be devised with respect to employees' rights in the face of unforeseeable

[22]This distinction between simple preference and weightier moral goods is parent to Elizabeth Anderson's consideration that some goods, such as personal relationships, cannot have a market value and furthermore lose their intrinsic value if marketed (Anderson 1990).

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hierarchical requests that go against their conscientious convictions. First, asking employees to act against their conscience or exit the firm, as is the case in various labour laws. Or second, acknowledging the employees' right to refuse such tasks and asking organizations to pick up the tab, at some cost. In the next two sections I argue that the second of these templates better reflects mutual advantage in corporations, thus making this type of work contract fairer.

4. Simple preference satisfaction vs. morally weighty goods in the work contract

When drawing up an employment contract, parties will first want to secure an agreement that fosters productive efficiency and associated preference satisfaction, since this is their main reason for joining the corporation. As a result, some amount of employee subordination will be accepted. However, parties will also examine how the other morally weighty goods that they value, and which are produced or hindered at work, are affected by subordination-only.

Subordination-only may at some point jeopardize workers' conscientious convictions or prompt objectors to leave the firm. Acting against one's conscience is obviously unattractive when an agent's interest is that of furthering their conception of the good. Exemptions from unanticipated and conscience-threatening injunctions seem to allow objecting employees to further their conception of the good at work more effectively than when compliance is the only option.[23]

Yet an overall assessment of mutual advantage also requires that the interests of other members of the firm be taken into consideration, including workers, shareholders, consumers, and more. Exemptions may generate costs that affect the simple preferences that *they* satisfy in firms. If the cost of exemptions is negligible then subordination and exemption will better serve mutual advantage; one such example being where an objecting worker can have his role switched with that of another person and the objected task be performed equally well. Importantly, people know they have a conception of the good. We also suppose that all people assume they might be employed at some point. It is therefore rational for all people to maximize employees' opportunities to pursue their conception of the good in situations that do not affect others.

A more difficult question arises when exemptions affect productive efficiency negatively. Yet for anyone who holds a conception of the good and does not assume their particular social position (employee or otherwise), it remains rational to opt for a rule that limits simple preference satisfaction so that employees don't get involved in conscience-troubling actions. Other than preference-satisfaction utilitarianism, comprehensive conceptions rank some goods higher than preference satisfaction, either absolutely or beyond a certain threshold. For example, pacifism ranks the principle of not taking part in war above maximizing welfare. Some goods (or some bads[24]) will at some point matter more than increased preference satisfaction, that is, exemptions will be preferred, even at some efficiency cost. Only agents who endorse welfare

[23]Exit will be considered in section 4.

[24]See Gheaus and Herzog (2016).

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maximization as their conception of the good would reject exemptions. Thus for organizations joined into for the purpose of preference satisfaction, as opposed to for jointly achieving higher-ranking goods, parties have no reason to favour welfare maximization over other comprehensive values. Arrangements that allow for exemptions when important goods or bads are at stake accordingly appear more rational than the requirement of generalized compliance, even where there is some cost to efficiency.

In sum, considering morally weighty goods sets constraints on welfare maximization in organizations as forms of cooperation designed for preference satisfaction. Assumptions about the ordered interests of people imply that, beyond some threshold, employees will be less willing to further increase preference satisfaction than to protect conscientious action at work. This is because welfare maximization doesn't sit at the top of every conception of the good, and because increased preference satisfaction cannot compensate for other weighty goods or bads that occur at work. For example, a salary increase cannot compensate for the wrongness that the draughtsman and the anti-vaxxer see in designing weapons or syringes respectively. The idea of the firm as a complex institution that enables preference satisfaction while affecting morally weightier goods contrasts with a strict institutional division of labour that only ascribes productive efficiency to the firm and, as such, reflects an overly simplified view of what is sought after and realized in firms.

Yet one notable difficulty remains. How much efficiency might be sacrificed for the sake of conceptions of the good that differ from one another? Any costs that would completely offset the efficiency gains of authoritative coordination constitute an upper limit. Such a costly right to exemptions would simply contravene the role of the corporation as a form of cooperation that enables mutual advantage – construed as preference satisfaction – better than markets do.[25] At the other end, a lower threshold for starting to accept some costs of exemptions would require that enough is produced in society so as to guarantee the social conditions for justice, for example, meeting basic needs, an effective constitutional order, a well-functioning school system for fair equality of opportunity and the like. Exemptions that carry with them some cost will not be granted below that threshold. Yet it remains difficult to establish how much welfare might rationally be given up beyond this threshold and within the upper limit, that is, before the point of corporations is defeated. Taking our hypotheses about agents' rationality, it follows that agents will at some point prefer to give up additional preference satisfaction rather than risk the violation of their convictions in authoritative firms. Identifying the point at which this might actually happen requires more information about actual agents' interests, the structure of their conceptions of the good, the distribution of these conceptions among the larger population, and how frequent requirements for exemptions might be. Correspondingly, effectively granted exemptions would have to be decided upon by the legislature, or judges, with further relevant information to hand. The important point remains that – between a lower threshold and an upper limit – all persons would be willing to

[25]This follows from the aforementioned view that efficiency is a constitutional value of the firm (Singer 2018).

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give up *some* preference satisfaction to protect conscientious action in unforeseen circumstances, and do so within corporations that hold preference satisfaction as their primary aim, as opposed to one definite conception of the good.

5. Mutual advantage, the good of others in firms, and the exit option

In the second and perhaps more likely scenario, in which exemptions come at some cost to firms, two objections can still be raised. First, exemptions may be called unfair because they don't only have a bearing on the satisfaction of the simple preferences of all, but also on the morally weighty goods that others also find in work. Second, one can argue that freedom in labour markets – freedom of occupation and freedom of exit – better secure mutual advantage in corporations than exemptions. I examine each argument in turn.

5.1. Exemptions and the morally weighty goods of others in firms

Members of the firm other than the objecting employee (e.g. other employees, management, shareholders and business owners) could raise a complaint against exemptions. They too have a conception of the good that they pursue in firms, even if this good does not form a constitutive aim of the firm. Exemptions may undermine the pursuit of *their* good at work. The exemptions may do so *constitutively*, that is, by affecting the quality of the relations that they value at work, or they may do so *instrumentally*, that is, by limiting the resources available for other morally weighty goods in work. The constitutive challenge can be expressed as such: your exemption from a particular task that is required to achieve the purpose of the corporation weakens the quality of the communal relations I value in this company by removing you from the joint activities that I value. Suppose, for example, that someone becomes a baker at a bakery because all of the tasks are split equally and working cooperatively in such a way is important for her conception of the good. But then a fellow baker refuses, for conscientious reasons, to bake cakes or do certain new, unexpected tasks. Since the objector becomes exempt from such tasks, the cooperative baker also finds herself, unexpectedly, in a different work environment from that which she initially hoped for: the members of staff no longer perform the exact same tasks. Why should the cooperative baker's comprehensive interest in egalitarian cooperation weigh less than the objector's claim to not being involved in whichever task violates her conscience?[26] First, note that gradations within some conceptions of the good distinguish between morally obligatory and supererogatory acts (or abstentions). Conscientious objection refers to the former class of acts, which are considered severe from within the considered conception of the good since they constitute an instance of the violation of one's conscience. The cooperative baker's claim would have to be of this nature. Now suppose this is the case, and that not working in a strictly egalitarian cooperative environment constitutes a severe violation of the baker's conscience. The cooperative baker's claim still differs from that of the objector in that she doesn't request an

[26]I would like to thank an anonymous reviewer for offering this helpful example.

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exemption from performing a task but instead requires that all others keep working as they used to. It is true that the claim to exemption by the objecting baker and the claim that the exemption be refused by the cooperative baker affect the other's conscience equally as badly. The situation is similarly unexpected for both. Yet one significant difference lies in that the objector's requirement has a bearing on her own actions and involves others only trivially, for example, it implicates the potential replacement worker who is indifferent to the task. Conversely, the claim of the egalitarian baker has a bearing on someone else's action, requiring that the objecting baker do something that she conscientiously objects to. The constitutive objection appears unpersuasive, because of the lack of a legitimate ground for requiring the involvement of others in the realization of one's own good at the cost of their own convictions, within organizations that people join for the purposes of preference satisfaction. Or this at least appears to provide less legitimate grounds than asking for something that only has a bearing on one's own actions.

One may grant this point, yet press upon a more serious objection, namely that efficiency lost due to exemptions is *instrumentally* detrimental to the achievement of the other goods that the firm members find in work. Other employees, managers, shareholders or business owners may value productive efficiency in instrumental terms as a means for the pursuit of their own valuable ends both inside and outside the firm. For example, the cost of exemptions may undermine my perfecting of excellences by limiting the resources available for training, or the greater achievement of a business goal that I consider to be part of my own good. Exemptions do not only constrain the satisfying of lower-ranking preferences, but also the achievement of some other weightier goods of work in instrumental terms, for example, investment or management. While we may grant that avoiding serious bads takes priority over the satisfaction of less weighty interests (i.e. preferences), it remains unclear as to why this should take precedence over satisfying the other equally important goods sought after instrumentally by others in well-functioning firms.

One initial consideration is that if objecting employees and other parties were situated in perfectly symmetrical positions with respect to pursuing their conceptions of the good in firms, there would be no reason to favour managers, shareholders or other employees over objecting employees in unforeseen circumstances. Subordination and exemption is at least as rational as subordination-only. An additional argument, however, may plausibly tip the balance in favour of employee exemptions. This follows from the asymmetry built into the scenario between objecting employees and other firm members regarding the extent to which exemptions affect their pursuit of the good and how exemptions affect this pursuit, either directly or instrumentally. This argument also builds on a related assumption regarding the structure of conceptions of the good and their ordering of moral goods and bads. Specifically, limiting the means instrumental to pursuing some goods (e.g. excellence, communal relations, a business goal) may not seem as bad as violating one's convictions and committing a moral wrong (e.g. harming) that cannot be compensated with a higher income. In the situation we consider, the assumption is that one employee is required to be directly involved in what s/he sees as a serious bad that cannot be compensated financially. Other parties will perhaps view the lesser means for achieving their own goods in firms to the full

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extent as a serious bad. Yet the greater the overall level of welfare in society, and the smaller the impact on productive efficiency, the less plausible this is. Importantly, there will be a point below which the negative impact of exemptions on productive efficiency – and therefore on the goods that others seek instrumentally through efficient production in corporations – will be limited enough so as to appear less worrying than a conscience-threatening injunction involving a wrong that cannot be compensated by higher income. Efficiency maximization will not appear to be the most rational option even when considering its instrumental importance in protecting the goods of others in firms.

A more complete answer requires a more precise account of when this point is reached. This may depend on the type of business, whether it is a bigger corporation or a smaller firm, and the positions under consideration, that is, manager, shareholder or small-business owner. It will also ultimately depend on the structure of the conceptions of the good held within the societies considered. Yet it does seem plausible that avoiding serious bads at some limited costs – and hence having a limited impact on the other morally weighty goods sought in firms through efficient production – is preferable for all in economic organizations, the primary aim of which is the satisfaction of simple preferences. Of course, identifying such situations in practice requires that the seriousness of a bad can be accounted for.[27] But the opposite choice, namely, never granting objecting employees exemptions, would require managers, shareholders or other employees to make the case that *any* decrease in productive efficiency causes them as much damage in terms of the goods that *they* find in firms. This is a case that might perhaps be made for business owners, some of whom see the goal of their firm as being an important aspect of their own good. Yet the same cannot be said for the members of larger corporations, especially when business continuity is not at stake.

In sum, from the perspective of fairness it is legitimate to ask whose important and morally weighty goods are affected by any given exemption, rather than assuming that employees ought never get their way. It seems particularly plausible in larger corporations that a threshold for cost of exemption exists, below which employees' exemptions will appear preferable to all. Consequently, even when considering the wide range of goods that all participating members seek in firms, mutual advantage is neither best served by maximizing productive efficiency nor by

[27]Here we have to decide what counts as relevant conscientious convictions. Some may favour individual subjective accounts of conscientious convictions, others more objective accounts grounded in well-identified religious, moral or philosophical principles. The mention of religious or moral principles still leaves open the question of what is the appropriate source for identifying relevant principles, for example texts, an interpretive tradition, a community of practice, as well as who is best placed to interpret their requirements, be they religious and moral authorities or individuals themselves. Some may worry that subjective accounts open the door to idiosyncratic convictions of conscience; for example, the imperative to watch all games that feature one's favourite sports team. This conceptual implication of the subjective account of objection might well be overrated in practice. Another worry concerns the possibly intrusive dimension of the evaluation by the firm of requests for conscientious exemptions. This need not be the case and less intrusive policies may be designed. The downside might be a number of false positives (exemptions granted for non-conscientious claims), yet false positives might seem less worrying than false negatives, and indeed preferable in light of other values such as privacy. If requests for exemptions turned out to be widespread then costs would increase and the number of granted exemptions, or the cost per exemption, could be capped.

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offering exemptions at any cost. This is because welfare maximization is not the only value to be realized in economic life. More specifically, it is not the best currency for these values, just as it isn't for other values such as liberty. Mutual advantage is best served somewhere in between, by providing exemptions for the avoidance of substantial wrongs at some reasonable cost.

5.2. Why not exit?

Another objection might be that freedom of exit serves mutual advantage better than exemptions, whenever someone objects to an unforeseen task for reasons of conscience. Some may insist that freedom of choice and exit are sufficient institutional conditions for furthering one's conception of the good in contracting (Rawls 2005: 284) in the unforeseen circumstances at the core of incomplete work contracts. Here we assume that employees can exit firms for a position that commands a similar level of revenue. If preference satisfaction and the possibility of realizing morally weighty goods were similarly met by doing a comparable job in another firm, neither welfare nor weightier goods would be lost. Exit would guarantee both productive efficiency and the possibility of acting conscientiously, hence serving mutual advantage better than exemptions. Whenever right of exit is guaranteed, and possibility of exit available, exemptions would not be required.

The reply to this challenge is twofold. First there is the issue of efficiency, and second, that of being able to act conscientiously. With regard to efficiency, where available, exit might not come without costs since the organization being exited from would have to reorganize activities or hire new employees, while the organization being joined would have to bear integration and training costs and the objectors would incur a number of costs in moving from one organization to another. It is worth reiterating that it is precisely because of the cost of generalized exits (and sourcing) generated by markets that corporations exist in the first place. Thus the appropriate comparison for efficiency should not be made between the costly right to exemptions and the costless right of exit, but between the cost of exemptions and the cost of exit (recruitment and integration, plus transaction costs). The most efficient set up, be it exemption or exit, will be that which lowers these costs overall. While this might be hard to assess in practice, considering the additional cost related to exit and integration may make exemptions more appealing than initially thought, when taking into account the cost of exemption alone. In addition, the costs of exemption might well be overstated, as demonstrated by firms' abilities to adapt to flexible working practices and various rights to leave, such as sick leave, maternity, paternity and parental leave.

With regard to the second element of this reply, namely the possibility of acting conscientiously, even when assuming that the costs of exemption exceed the costs of exit and integration, one additional consideration regarding the option of resignation may tilt the balance in favour of exemptions. While preserving the possibility of acting conscientiously, resigning may appear unattractive since it involves the loss of a number of goods, some of which may simply be matters of preference (a nice office), while others may be integral to employees' conceptions of the good (communal relations, some excellences, purposefully chosen meaningful work). Importantly, the morally weighty social goods that

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objectors enjoy in firms may not be replaced or secured to the same degree in another work environment, no matter how similar, and they may not be acquired immediately. In the case of unforeseen circumstances, it is unclear as to why mutual advantage would imply that the burden should only be borne by the objector and not by other members of the firm or all of the members of the firm equally. This is particularly relevant considering that an alternative course of action may have affected another worker, say if another choice of work organization relieved the objector from working on weapons but led to an atheist working on the draft of a church instead. If equality is not retained then there will be a level of costs of exemption (and an associated instrumental impact on the goods that others seek in firms) below which the burden of exit will appear greater for objectors (who lose some goods) than the burden of exemptions for other members of the firm (who lose goods indirectly, via a loss of efficiency). This therefore justifies an exemption. Furthermore, freedom of exit does not really protect employee conscience indefinitely, since the same issue might arise when the pacifist or the anti-vaxxer starts working for a neighbouring subcontractor. The problem that lies in the necessary uncertainty of incomplete work contracts is not fully addressed by an employee's right to resign and possibly move from one firm to another.

To conclude, even when considering the burden that exemptions place on the goods that are important to other firm members, it appears that subordination and exemption at work, with some reasonable cost, reflects mutual advantage better in unforeseen circumstances than subordination-plus-exit, which places a heavy burden on the objector, in addition to the exit costs that are shouldered by all other firm members equally. Correspondingly, fairness requires that binding agreements that involve compliance with unforeseeable authoritative injunctions exempt workers from complying with those injunctions that threaten their deeply held convictions, even at some real yet reasonable cost.

This conclusion can be illustrated by returning to the examples of the draughtsman and the anti-vaxxer. Suppose they worked as independent self-employed persons who took on projects from different firms or only worked on short-term contracts for well-specified projects. They might decide to take on various projects except those involving the drafting of weapons or the production of syringes. Note that while they may forgo revenue with such a decision, that isn't a necessary feature in this scenario, which is to say, they may have simply chosen to work on another project. They might be willing to take orders within a corporation, rather than continue working as self-employed persons and undertake short-term contracts, in order to benefit from a more efficient coordination mechanism than that offered by markets. While this is rational as long as they are indifferent to the course of action chosen by coordinators, this is no longer the case once a task goes against their own deeply held convictions.

6. Granting exemptions

Establishing when exemptions should be granted in practice requires further specification of unforeseeable circumstances, relevant costs, and unjust exemptions in a given context. While this cannot be decided upon in abstract

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terms, it is possible to point to the kind of considerations that would be involved in making a decision.

6.1. Costliness and foreseeability

Costliness forms a first criterion for granting exemptions or not, an assessment of which depends on context. In practice, two kinds of consideration play out when assessing the costs involved in granting the pacifist or the anti-vaccine supporter an exemption, hence whether the cost might be reasonable: the cost of their particular claim and the number of overall claims. First, the cost of exemption includes the cost of reorganizing work for the relevant task. This depends on a number of practical considerations, for example, whether the objector can be easily replaced (perhaps by a co-worker) or not (therefore requiring that the skill be sourced from the market). The second variable in assessing cost is the frequency of claims. Scarce claims may allow for more costly isolated exemptions. Frequent claims may require a cap, either on the number of claims logged overall or per person or on the cost per claim. The overall number of claims will depend on various factors: the various conceptions of the good present in a given society and their distribution within that society; the type of work practices required for efficiency; and hence how frequently claims to exemptions will arise as a combination of both. If a substantial minority of people share pacifist convictions in a non-pacifist society, or if there are many atheists in a religious society, then claims for exemptions are likely to be more frequent and thus more costly overall. The frequency of claims also depends on how employees react to this right in general, thus making the extent of granted exemptions equally contingent on the potentially opportunistic use of this right in a given society.[28] This is all the more likely where a subjective conception of conviction is adopted and intrusive policies avoided when assessing someone's convictions. The idea that contextual variations affect the delineation of effectively granted exemptions may appear odd at first sight. However, it appears much less so once we recall that this right is defended as something that fair agreements for mutual advantage require. In other words, it is a weak right carved out of an account of mutual advantage in firms and agent-ordered interests, as opposed to being a strong right grounded in a basic liberty of conscience,[29] or a moral right to one's convictions.[30]

[28]I would like to thank an anonymous reviewer for bringing this possibility to my attention.

[29]An approach based on liberty of conscience, for example, would have to assess whether a right to objection in firms follows from this liberty. For example, in a Rawlsian framework the range of application of liberty of conscience as the freedom of adhering to forms of belief and conduct of one's choosing is whatever is required in this respect for the full and informed exercise of agents' moral capacity for the good (Rawls 2001: 113). A defence of a right to conscientious objection in firms on such grounds would have to demonstrate that an agent's moral capacity is threatened absent that right. This forms another possible route for arguing for a right to conscientious objection; its scope and particular conditions of application will depend on the specifics of and justification for that particular account of a basic liberty.

[30]See Brownlee (2012*a*: 128) for an example of an account of a moral right of conscience and of moral rights of conviction and various related implications.

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A lack of foreseeability also qualifies this account of the right to objection in firms because that is what justifies managerial command, hence delineating both justifiable employee subordination and their right to be exempted within employment contracts. Departing accounts of a lack of foreseeability – minimalist, intermediate and maximalist – yield different conclusions regarding whether the pacifist or the anti-vaxxer should be granted an exemption. Some may adopt a minimalist account of a lack of foreseeability, arguing that employees can generally expect changes to their work environment and tasks, so that no new project for a subcontractor that involves designing weapons or syringes may count as unforeseeable. This seems a narrow way of conceiving of a lack of foreseeability.

A broader, intermediate approach might define as unforeseeable any changes to work practices and tasks that cannot be anticipated and are decided by the management. Thus the right to conscientious objection would apply to all unexpected commands that introduce a change to a work practice or a professional standard for the sake of increased efficiency. This would not provide support to exemptions from well-known and reasonably stable work conditions, well-defined work obligations or set professional standards, in particular those not liable to be changed by managers, for example, exemptions against the standard practices of an industry, the purpose of which was clearly known in advance. Claims by a pacifist who chooses to work for a company in the arms industry or an anti-vaccine supporter who chooses to work in the health sector would not pass the test. However, claims by a pacifist draughtsman or anti-vaccine supporter working at subcontracting firms unrelated to the arms industry or the health sector would. A number of work situations might still pass this test if we consider the increasing complexity of work activities. Similarly, the argument would not apply to contractually well-defined and fixed working conditions and/or tasks. The fact that these are not liable to be changed by managerial authority removes them from the scope of mutual advantage through command and exemptions, and hence from the justification that this argument offers for a right to conscientious objection.

A more difficult question arises as to whether an employee should have the right to be exempted from work rules or professional standards that were known about upon signing the contract yet which may be changed later. Suppose that an employee knows she will have to work on a number of projects that include weapons or syringes. Does the fact that this may be changed by managerial command justify an exemption, in case she objects conscientiously to such tasks? This points to an even broader understanding of the lack of foreseeability in business practice – as a feature of the system of rules and commands that can be changed as the situation unfolds. If we consider that this feature justifies not only compliance with future, but also current rules and standards (rather than simply free and informed choice, as in complete contracts) then we might argue that exemptions from current and known work rules and standards are also required for mutual advantage. What counts as unforeseeable for this maximalist interpretation is not the unexpected quality of a new command or rule, but the general structure of work practices as open to change for reasons of efficiency. This maximalist interpretation further broadens the scope for exemptions such

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that exemptions would even be granted to an anti-vaccine supporter working in the health sector who could reasonably expect to perform work related to syringes and vaccines. Nevertheless, one important factor must be considered, namely that of costs. If the costs associated with a maximalist interpretation of lack of foreseeability were so high as to offset the efficiency gains made from cooperation, then such organizations simply wouldn't be formed in the first place, and a less costly interpretation of lack of foreseeability would likely be preferred when conceiving of mutual advantage in firms.

6.2. A right to conscientious objection in firms vs. the rights of others

Finally, the proposed right to exemption has to be assessed against an individual's other duties before determining whether, all things considered, exemptions should be granted. This argument supports a *pro tanto* right to exemptions from permissible work practices and rules, not an unqualified or all-things-considered defence of conscientious objection, no matter the request, whether dangerous, offensive or discriminatory. While some requests may appear innocuous, such as refusing particular foods or taking days off to attend religious or important family duties, others may point at discrimination or injuries to self-respect, such as the refusal to hire or work with specific persons or serve customers due to their gender, religion or sexual orientation. Some requirements may even threaten basic fundamental liberties. This argument from mutual advantage in firms does not provide an all-things-considered justification for exemptions that would be unjust or infringe on the rights of co-workers and others. This is because it is grounded in an account of mutual advantage among the members of a firm and not a broader consideration of whether those who jointly seek mutual advantage as preference satisfaction in firms have a right to be exempted from a society's requirements of justice.

This argument certainly leads to an all-things-considered right to innocuous or trivial exemptions, like those of the pacifist and the atheist confronted with the permissible injunctions issued by their corporations; their *pro tanto* right to exemptions may well be confirmed, all things considered. However, someone's *pro tanto* right to be exempt from unforeseeable work practices for conscientious reasons does not constitute an overriding reason for, say, an all-things-considered right to threaten someone's physical integrity. Their *pro tanto* weak right to exemption is overridden by others' more fundamental rights and liberties, namely the basic right to the integrity of the person.

Of course, many requests for exemptions sit somewhere in between and are neither trivial nor grossly unjust. They arise when people with different conceptions of the good disagree over the demands of justice, say a Sikh worker unwilling to wear a helmet or a salesperson unwilling to shake hands because of someone's gender, or to serve someone because of their sexual orientation or simply their own beliefs. Could workers who are unexpectedly placed in a situation that goes against their conscience (a Sikh worker allocated to a construction project that involves wearing a helmet, or a prejudiced salesperson moved into a client-facing role) ask for either *exemption from the law* (hence breaching the law) or *exemption from the task* (being given something different

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to do) even though this amounts to objecting to compliance with legal standards? Answers to these questions depend on whether non-compliance with relevant norms of justice should be tolerated in a liberal and egalitarian society,[31] and if not, whether the justification for refusing exemptions *from the law* still holds in the business context regarding exemptions *from the task*. If an exemption from doing something that the law requires is not granted, for example, if not serving a particular customer is deemed impermissible and discriminatory, or not wearing a helmet too dangerous, then the argument stemming from mutual advantage in firms provides no grounds for a breach of law: the weak right to exemptions is overridden by the stronger requirements of justice. This may seem to be a limit for this account of a right to exemptions in firms: people who raise claims for anything beyond trivial exemptions and disagree substantially with the legal settlement of contested issues will not be able to act according to their conscientious convictions at work, all things considered.

Yet one question remains. Can a worker who was unforeseeably asked to perform a task that she or he objects to and that the law requires, for example, serving all customers or wearing a helmet for some new task in construction, still ask to be exempted *from the task* or reallocated to some other task? Although the right to exemption from mutual advantage does not amount to the right to breach the law, it nevertheless offers a *pro tanto* argument for exemption via reallocation to another task on the grounds of mutual advantage. This seems to be the case even if one objects to the requirements of justice, such as non-discrimination or public safety. The strict *rationale* of mutual advantage states that the prejudiced worker or the Sikh would not have chosen to work in a firm had they known they would be exposed to a legal requirement to perform a task to which they object, and provided that task could be avoided justly in another work setting. Although the *pro tanto* argument from mutual advantage supports the case for exemption as reallocation (as opposed to breach of law), further considerations concerning justice might still affect an all-things-considered argument for reallocation: if the reasons for rejecting the original *exemption from the law* carry over in the firm, then exemptions as reallocation might ultimately not be granted. For example, if an *exemption from the law* amounts to expressive harm (for example, discriminating against a customer) and is not granted for that reason, then an *exemption from the task* (and reallocation) might also amount to expressive harm, hence overriding the objector's *pro tanto* right to reallocation. Exemptions from tasks will not be granted whenever the justice-based reasons for rejecting an exemption from the law apply to exemptions from the task. While expressive harm may well apply to a claim to exemption as reallocation in the firm, the danger of not wearing a helmet on a construction site does not apply to reallocation to a task unrelated to construction, making the latter exemption from the task less likely to be unjust than the former.

In sum, this paper assumes that a category of conscientious objections to permissible corporate rules exists that doesn't entail injustices to others.

[31]For a discussion of the acceptability of exemptions from morally significant laws that organize non-essential aspects of justice, such as laws that require the wearing of a helmet when riding a motorcycle or working on a construction site, see Barry (2001) and Quong (2006). See also Boucher (2011).

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Furthermore, it claims that exemptions should be granted in such cases, if they are relevantly unforeseeable and if the cost is low enough.[32] Accordingly, employment law should allow for conscience-driven exemptions in situations that cannot be reasonably anticipated and in which firms incur no or some limited costs. This proposal might not appear unrealistic once we realize that similar policies are in place in several countries.[33] In other places, firms have proven able to accommodate various employee rights and requirements, ranging from maternity, paternity or sick leave to informal flexible working practices as well as even less formal events and gatherings, including time for watching the World Cup. It may not be a major organizational stretch to extend these diverse and indeed frequent practices to a right to exemptions.

7. Conclusion

This article asks whether employees should have a right to conscientious exemptions in firms within liberal egalitarian societies. An assessment of this issue in light of the principle of fairness and assumptions regarding corporations and agent rationality supports a right to exemptions in unforeseeable work circumstances, provided the cost remains reasonable. Fairness requires that we follow the rules of an organization we have joined voluntarily only if these rules express mutual advantage. While some subordination in work contracts may be justified for efficient coordination under uncertain conditions, this argument suggests that subordination and exemption, at a limited cost, serves better mutual advantage in corporations than subordination-plus-exit. This is because agent rationality comprises conscientious convictions above simple preferences: agents want to protect the former even in organizations devoted to satisfying the latter. Hence in a corporation, the primary aim of which is preference satisfaction, mutual advantage is not best interpreted as efficiency *maximization*. Thus it is the uncertainty inherent in the rules operating in firms, and the normative import of firm members' mutual advantage recast as being more diverse than welfare maximization, that makes reasonable exemptions an integral part of fair, and otherwise authoritative, working arrangements.

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[32]This is similar to the 'undue hardship' criterion used in the anti-discrimination approach to accommodation in Quebec and presented in Bouchard and Taylor (2008).

[33]For examples in public services in Quebec, see Bouchard and Taylor (2008).

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