



LGBTQ+ inclusion in action toolkit

How to advance from idle to ally to advocate



About the Association

The Association of International Certified Professional Accountants® (the Association) is the most influential body of professional accountants, combining the strengths of the American Institute of CPAs® (AICPA®) and The Chartered Institute of Management Accountants® (CIMA®) to power trust, opportunity and prosperity for people, businesses and economies worldwide. It represents 650,000 members and students in public and management accounting and advocates for the public interest and business sustainability on current and emerging issues. With broad reach, rigor and resources, the Association advances the reputation, employability and quality of CPAs, CGMA® designation holders and accounting and finance professionals globally.

Disclaimer: For information about obtaining permission to use this material other than for personal use, please email copyright-permissions@aicpa-cima.com. All other rights are hereby expressly reserved. The information provided in this publication is general and may not apply in a specific situation. Legal advice should always be sought before taking any legal action based on the information provided. Although the information provided is believed to be correct as of the publication date, be advised that this is a developing area. The Association, AICPA and CIMA cannot accept responsibility for the consequences of its use for other purposes or other contexts.

The information and any opinions expressed in this material do not represent official pronouncements of or on behalf of the AICPA, CIMA or the Association of International Certified Professional Accountants. This material is offered with the understanding that it does not constitute legal, accounting, or other professional services or advice. If legal advice or other expert assistance is required, the services of a competent professional should be sought.

The information contained herein is provided to assist the reader in developing a general understanding of the topics discussed but no attempt has been made to cover the subjects or issues exhaustively. While every attempt to verify the timeliness and accuracy of the information herein as of the date of issuance has been made, no guarantee is or can be given regarding the applicability of the information found within any given set of facts and circumstances.

Mission of the AICPA LGBTQ+ Initiatives Committee

The mission of the Lesbian, Gay, Bisexual, Transgender, and Queer (LGBTQ+) Initiatives Committee is to facilitate an environment for discussions and actions that will encourage increased representation and maintain an inclusive atmosphere for individuals and groups from a diversity of identities across gender and sexual orientation.

About the author

Dr. Wynde Jones is an educator, curriculum designer and facilitator. She combines over 25 years of experience with sound research and an uncanny knack for relating to others to produce engaging content. She has the ability to meet people where they are and then produce material and experiences that target people and processes. She specializes in:

- connecting teams to the material and each other through experiential learning.
- producing research-based, data-driven material delivered with honesty and a sense of humor.
- combining group facilitation, interactive learning, and purpose-driven teaching and training in three formats – in person, hybrid or completely online

Wynde has a passion for transformative leadership, creating cultural change and helping individuals and organizations reach their peak performance.

Connect with **Wynde** via thejonesagency.net.



THE JONES AGENCY

Creating - Coaching - Consulting

Contents

4 Introduction

5 Self-assessment: Where am I?

7 What does LGBTQ+ mean?

10 Understanding the person

13 LGBTQ+ timeline of important events in history

20 LGBTQ+ current affairs

25 Say this and not that!

27 Pronouns

29 How do I move forward?

30 What can I do?

31 What can my organization do?

33 Resources

35 Glossary of important terms and language

40 Appendices

Introduction

At the Association of International Certified Professional Accountants, we believe everyone has a right to succeed. That is why we fully support a diverse, equitable and inclusive workplace for those who identify as LGBTQ+. To that end, we remain committed to fostering a sense of belonging and safety and empowering the LGBTQ+ community to bring their authentic selves to work within the accounting and finance profession.

In collaboration with our members and the LGBTQ+ Initiatives Committee, we facilitate an environment for free and open discussion on key issues impacting the LGBTQ+ community and brainstorming actions and resources needed to better support our colleagues and students for the purpose of increasing representation in the profession. Together, we are creating a more inclusive profession made up of varied people, ideas and beliefs which is representative of the many individuals and communities we serve across the globe.

Together, we are creating a more inclusive profession made up of varied people, ideas and beliefs across the globe.

Self-assessment: Where am I?

On the journey of becoming an *ally* and eventually an advocate, one must first ask the question, "What is an ally?"

As defined by Dictionary.com, an *ally* is someone that aligns with and supports a cause with another individual or group of people. In the LGBTQ+ community an *ally* supports their fight for equality and rights.

In the 1990s, the LGBTQ+ community adopted the word ally to indicate a supporter of LGBTQ+ people. The concept of an *ally* is much older and is linked to the founding of PFLAG, or Parents, Families and Friends of Lesbians and Gays, which was founded in 1973. PFLAG has been a huge organization for LGBTQ+ *allies* ever since.

What is an advocate? The Oxford Dictionary defines an advocate as someone who publicly supports a specific cause or policy. In the LGBTQ community, an advocate actively takes their influence and uses it to impact equity for the community.

The difference between an ally and an advocate comes down to action. While an ally may be educated, an advocate makes educating others a part of their routine. Advocacy for the LGBTQ+ community equates to purposeful lobbying for equal rights. This is political action that inspires others to civic engagement and aims to influence public policy.

Where am I? Ask yourself, how do I feel about members of the LGBTQ+ community? Who is a part of the community? How do I start a conversation about the community and the specific issues LGBTQ+ individuals face? The journey to allyship and advocacy begins with self-reflection.

This section has several assessments that can do the following: assess one's biases or feelings about the LGBTQ+ community, identify and name one's level of attitude about homophobia, and assess the LGBTQ+ culture of a workplace. These instruments are:

- **The Riddle Scale (Appendix A),**
- **Liddle's LGBTQ Work Climate Inventory (Appendix B),**
- **LGBTQ+ Bias Inventory Appendix (C),** and if you wish to look more extensively,
- **The Homophobia Index (Appendix D).**

Each of these tools can provide the user insight into their feelings and biases, painting a clear picture for self-reflection.

Self-assessment: Where am I?

Before one can dive into change, one must first determine their baseline of understanding and comfort with diversity, equity, and inclusion. The diversity of our world is a fact, the equity shown to others is a choice, inclusion is an action, and an outcome of equity and inclusion is a real sense of belonging. The steps one takes to allyship and advocacy are filled with learning, processing, and then acting.

Understand that we all come to the table with unconscious bias (also known as implicit bias). Unconscious biases are those social stereotypes we have about specific groups of people that form outside of our conscious awareness. These biases develop at an early age, and impact our real-world behavior, but are malleable and can be minimized through identification and work.

Part of the challenge to diversity, equity and inclusion work is accepting ourselves as we are after self-reflection. Being aware of our feelings, bias or even prejudice isn't enough. The commitment to inclusive leadership means acting on what you learn and actively seeking opportunities for personal growth. That learning and growth can often be uncomfortable, yet the results can yield a more informed ally and powerful advocate.



The commitment to inclusive leadership means acting on what you learn and actively seeking opportunities for personal growth.

What does LGBTQ+ mean?

By definition, LGBTQ is an acronym for lesbian, gay, bisexual, transgender and queer. The Q generally stands for queer when LGBTQ organizations, leaders and media use the acronym. In instances where support for youth is involved, Q can also stand for questioning. LGBTQ+ is also used, with the + added in recognition of all non-straight, non-cisgender identities (Gay & Lesbian Alliance Against Defamation, 2022).

The why behind the letters

LGBTQ is an umbrella term and an initialism. Usage of the term LGBTQ only began in the 1990s. The initialism is a part of the history of the LGBTQ movement and signifies a unity of identities standing together (Gay & Lesbian Alliance Against Defamation, 2022).

An expanded version of the initialism in use is LGBTQIP2SAA, which stands for lesbian, gay, bisexual, transgender, queer, questioning, intersex, pansexual, two-spirit, asexual and ally. A shorter version of the acronym originated as LGBT. This grouping covers a heterogeneous group of LGBT individuals who came together as a group to increase social representation and garner political support (Salminen, 2015). While those outside the community may not initially understand the breadth or depth of the term LGBTQ+, referring to the term as “alphabet soup” is degrading to the term and the community.

What happens when you don't understand the initials?

Recent legislation and media portrayals leave some citizens confused about the transgender community. By definition, the term transgender is an adjective to describe people whose gender identity differs from the sex they were assigned at birth (Gay & Lesbian Alliance Against Defamation, 2022). It is important to note that being transgender is not dependent upon physical appearance or medical procedures. A person can call themselves transgender the moment they realize that their gender identity is different than the sex they were assigned at birth.

It is important to clarify that gender identity and sexual orientation are not the same. People in the transgender community also have sexual orientations. A person who is transgender also has a sexual orientation and may be straight, lesbian, gay, bisexual, queer, etc. For example, a transgender woman who is attracted exclusively to women would typically describe herself as a lesbian; if she were exclusively attracted to men, she would likely describe herself as a straight woman. A transgender person who is attracted to more than one gender would likely identify as bisexual or pansexual (Gay & Lesbian Alliance Against Defamation, 2022).

What does LGBTQ+ mean?

Information is the key to anyone reaching a better understanding of the subject matter. To develop a broader vision of the LGBTQ+ community, one should become familiar with the language and definitions of

basic concepts. A glossary of terms and language clearly states explanations and details of the LGBTQ+ community at the end of this toolkit.

L	G	B	T	T	Q	Q	I	A	A	P
Lesbian	Gay	Bisexual	Transgender	Transexual	Queer	Questioning	Intersex	Ally	Asexual	Pansexual
A woman who is primarily attracted to women.	A man who is primarily attracted to men; sometimes a broad term for individuals primarily attracted to the same sex.	An individual attracted to people of their own and opposite gender.	A person whose gender identity differs from their assigned sex at birth.	An outdated term that originated in the medical and psychological communities for people who have permanently changed their gender identity through surgery and hormones.	An umbrella term to be more inclusive of the many identities and variations that make up the LGBTQ+ community.	The process of exploring and discovering one's own sexual orientation, gender identity and/or gender expression.	An individual whose sexual anatomy or chromosomes do not fit with the traditional markers of "female" and "male."	Typically a non-queer person who supports and advocates for the queer community; an individual within the LGBTQ+ community can be an ally for another member that identifies differently than them.	An individual who generally does not feel sexual desire or attraction to any group of people. It is not the same as celibacy and has many sub-groups.	A person who experiences sexual, romantic, physical and/or spiritual attraction to members of all gender identities/expressions, not just people who fit into the standard gender binary.

Sources:

The Challenges of Being LGBTQIA+ in Earth Sciences
LGBT Terminology 101

Stories from the LGBTQ+ community

Alexandra departed their small Iowa town traveling to the deep South for their dream job. They came to the university with such a passion for diversity, equity and inclusion, and they couldn't wait to actively educate students about the LGBTQ+ community. After an excellent interview, Alexandra was offered the position. This was the chance Alexandra had been waiting for. They finally had the chance to start again over as the person they always felt they were. Alexandra returned to the small, charming southern town as Alex. They could finally introduce themselves as Alex. They can now embrace being non-binary and can now use the correct pronouns when identifying themselves. Gone are the awkward pauses about their name, questions about their wardrobe or assumptions about their sexual identity. Now Alex can express their true self, but that isn't the end of Alex's story.

The true tale isn't just about Alex. It's about the hundreds of students Alex has had an impact on in the small college town, the lives they have changed. Alex singlehandedly brought visibility to a community and gave confidence to young people all over the campus. Where there once was a vacant dark office set aside for LGBTQ+ students, has become a bustling vibrant sanctuary for students of all gender expressions and sexual identities. Alex's courage has now inspired courage in students all over the university campus. The days of hurled insults have been replaced with educational program and Allies trainings. The culture is shifting, and it all began with Alex.

When you first met Freddie, you didn't notice the deep lingering sadness in her eyes. She hid it well. She had what everyone thought they wanted, the college boyfriend turned husband, the house, the job and yippy little dog. What you didn't see was her daily fight to stay tucked neatly in the closet, praying away her gay. For years, she led the life of a dutiful wife to her husband, a provider and a cheerleader. Enduring what was for her, pure misery, no one ever knew her struggle. For years, she denied who she was until the day all the stress and anxiety of not being herself manifested into significant health problems. Lying in a hospital bed, she realized she was waiting to die, not trying to live. At that moment, she decided she had to take the risk and embrace who she truly was. She made all the hard decisions and let go of years of shame and guilt. Now Freddie lives openly, embracing her sexuality. If you met Freddie today, you'd see no more sadness in her eyes. It has been replaced with pure joy.



Understanding the person

One of the keys to understanding members of the LGBTQ+ community is to grasp the multidimensional concept of gender. In the Genderbread Person illustration on following page, gender is deconstructed and explained. In the glossary at the end of the toolkit the terms identified in the illustration are defined further, but below are short versions.

- + Gender identity is how one defines their gender in their head/brain.
- + Gender expression is how one defines their gender externally through dress and demeanor.
- + Biological sex is how one is born, their physical sex characteristics.
- + Sexual attraction is simply how one is attracted sexually to another, how one desires another.
- + Romantic attraction is how one is attracted romantically, how one is emotionally connected to another.

It's important to note as you make yourself acquainted with the Genderbread Person how each area is fluid and not filled with absolutes. Individuals can be up and down the scales of specific identity, sex, attraction or expression. The term sexual identity allows one to generally categorize or define who they are attracted to be it sexually or romantically. When the term gender identity is used, one is speaking of ways to categorize or define their gender. Traditionally, gender refers to simply "man" or "woman" often described as the gender binary, meaning just two options (The Safe Zone Project, 2022). Yet, the way people experience gender is more complex and that is called nonbinary. When examining the Genderbread illustration, notice how men and women are identified with a scale next to them. Meaning someone may strongly feel woman or strongly man or somewhere in between. Identifying somewhere in between means one identifies as genderqueer, bigender or one of the other non-binary gender labels. Now gender expression concerns the characteristics of masculinity and femininity one shows through demeanor, actions, clothing and grooming.

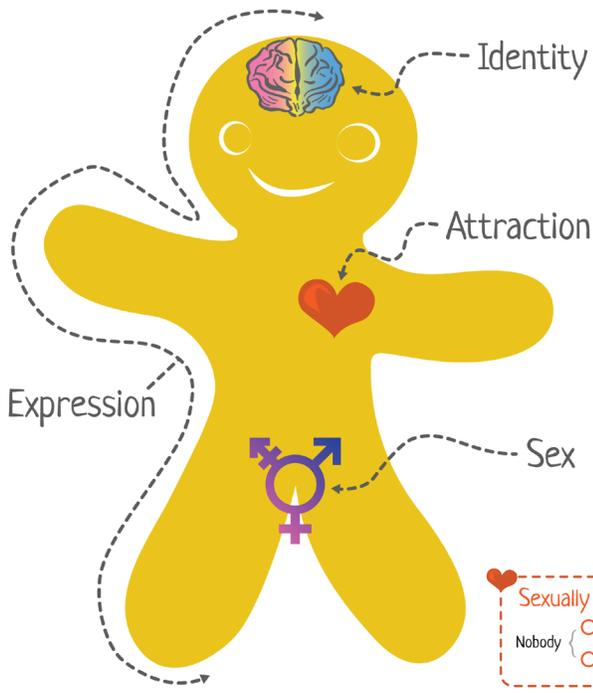
It is important to differentiate that one's gender expression, biological sex and gender identity exist separately from one's attraction to others. Attraction is even broken down into romantic and sexual. Imagine you find a certain celebrity handsome, beautiful or sexy. There is a difference in that attraction. You may want to woo, wine and dine with that celebrity, but then another celebrity you find attractive you may simply want to have a long intimate conversation. The difference between that sexual or romantic is attraction. It's also important to note that attraction doesn't exist as a simple binary of gay or straight. People experience attraction in many ways and levels.

If anything, the Genderbread Person shows us that people are complex and shouldn't be labeled or simply categorized. The scale moves and changes over people's lifetimes. Knowing the terms from the glossary helps us define words and the Genderbread Person helps us understand people.

The Genderbread Person v3.3

by *it's pronounced* METROsexual.com

Gender is one of those things everyone thinks they understand, but most people don't. Like *Inception*. Gender isn't binary. It's not either/or. In many cases it's both/and. A bit of this, a dash of that. This tasty little guide is meant to be an appetizer for gender understanding. It's okay if you're hungry for more. In fact, that's the idea.



Gender Identity

Plot a point on both continua in each category to represent your identity; combine all ingredients to form your Genderbread

4 (of infinite) possible plot and label combos

How you, in your head, define your gender, based on how much you align (or don't align) with what you understand to be the options for gender.

Options: Woman-ness, Man-ness, Two-spirit, Genderqueer

Gender Expression

The ways you present gender; through your actions, dress, and demeanor; and how those presentations are interpreted based on gender norms.

Options: Feminine, Masculine, Androgynous, Gender neutral

Biological Sex

The physical sex characteristics you're born with and develop, including genitalia, body shape, voice pitch, body hair, hormones, chromosomes, etc.

Options: Female-ness, Male-ness, Intersex, MtF Female

Sexually Attracted to

Options: Nobody, (Women/Females/Femininity), (Men/Males/Masculinity)

Romantically Attracted to

Options: Nobody, (Women/Females/Femininity), (Men/Males/Masculinity)

In each grouping, circle all that apply to you and plot a point, depicting the aspects of gender toward which you experience attraction.

For a bigger bite, read more at <http://bit.ly/genderbread>

Stories from the LGBTQ+ community

Ken spent 23 years as a woman, desperately trying to make themselves fit the body they were born with. They self-medicated with drugs and alcohol only finding happiness on the softball field as a full scholarship college athlete. Ken, then referred to as Kendall, struggled with their sexuality, their body image, and healthy relationships. After graduating with a bachelor's and master's in education, Ken moved back across the country from Mississippi to Canada.

In Canada, Ken found a loving and supportive partner and began the journey of truly finding their self and becoming the person they were meant to be. Ken's transition was aided by a healthcare system willing to see them through their journey in a safe and healthy way. Ken then got married and proceeded to seek professional positions as a teacher and coach. A huge stumbling block for Ken was obtaining their diplomas with their new legal name. The Mississippi college they attended would only produce a degree with Ken's "dead name" Kendall on it. The Canadian government wouldn't give Ken their teacher certification without a diploma with their new legal name. The administration of the college laughed at Ken on the phone when they called about the diploma. Ken flew down to Mississippi and went through a mediation with the college in hopes of obtaining their reprinted diploma with their new name. They were denied and went back to Canada empty-handed because the college wouldn't acknowledge them as Ken or even entertain the idea of assisting a member of the transgender community. They were humiliated and downtrodden upon returning home. Ken would not be stopped from fulfilling the dream of coaching and teaching. Ken worked diligently to achieve an alternative certification to teach in Canada. What took years to achieve would have only taken a simple piece of paper with a different name.

LGTBQ+
timeline of
important
events in
history



LGBTQ+ history

This section contains a brief history timeline of the LGBTQ+ community. Important dates illustrate the struggles and victories of the community. In addition, a few general history questions are explained more fully.

Why is June Pride month?

Pride month occurs in the U.S. to commemorate the Stonewall riots. The Stonewall Riots catalyzed the gay rights movement in June of 1969 in New York's Greenwich Village. It was the spark that ignited the gay rights movement in the United States. Presidents Clinton, Obama, and Biden have all officially declared pride a month. Some colleges celebrate pride during April. Many other countries have begun celebrating pride in June as well.

Why is the rainbow flag a symbol of LGBTQ+ pride?

The flag was designed in 1978 by an artist named Gilbert Baker, an openly gay man, and drag queen. Baker was encouraged to design the flag by Harvey Milk, one of the United States' first openly gay elected officials. He identified the rainbow as a natural flag in the sky and tailored the flag after it. The first versions were flown in June of 1978. The flag was then revised, removing the pink and turquoise stripes and inserting basic blue. The six stripe flag now has red, orange, yellow, green, blue, and violet stripes. In addition to the rainbow flag, many other flags and symbols are used to communicate specific identities in the LGBTQ+ community.

When is LGBTQ History month?

In the United States, October is LGBTQ+ history month. It coincides with National Coming Out Day on October 11. It also commemorates the first, in 1979, and second, in 1987, marches on Washington for LGBTQ+ rights.

Timeline of important LGBTQ+ events in history

Before 1900

1620 — Colonial Plymouth was established with Puritan norms. Mayflower contract signed by the men in the group "... for the glory of God and advancement of the Christian faith ..." The established gender norms that determined the nuclear family unit was the basis for all other institutions such as government

or church. Men held leadership positions, while women's purpose was submissive and to "please your husband and make him happy."

1624 — Richard Cornish of the Virginia Colony is tried and hanged for sodomy.

1649 — Sarah White Norman and Mary Vincent Hammon are charged with "lewd behavior" in Plymouth, MA, believed to be the first conviction for lesbian behavior in the new world.

1778 — Lieutenant Gotthold Frederick Enslin of the Continental Army becomes the first documented service member to be dismissed from the U.S. military for homosexuality. Read more at U.S. History Naval Institute Blog/Timeline of Military Gay History.

1857–61 — James Buchanan was elected president. A lifelong bachelor, Buchanan had a long-term relationship with William Rufus King, who served as vice president under Franklin Pierce. The two men lived together from 1840 to 1853 until King's death. Some historians suggest Buchanan, by today's terms, was gay.

1862 — Jennie Hodgers, disguised as a man named Albert Cashier, enlisted in the Union army in Illinois and fought for three years until the end of the war. She continued living as a man after the war.

1868 — **Fourteenth Amendment Ratified. This is the most cited amendment in Supreme Court civil rights cases and has been the basis for landmark civil rights cases such as Brown v. Board of Education, Roe v. Wade and Obergefell v. Hodges. Gay rights advocates cite this amendment in support of equality for future court cases.**

"All persons born or naturalized in the United States and subject to the jurisdiction thereof, are citizens of the United States and the State wherein they reside. No State shall make or enforce any law, which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws."

1879 — Death of Charley Parkhurst, a well-known stagecoach driver in Central California who was born a woman, but lived as a man. Buried in Watsonville, CA.

LGBTQ+ history (continued)

1886 — Henry James writes the book, *The Bostonians*, about a long-term relationship between two women, and the term “Boston Marriages” develops to describe two women living together, independent of financial support from a man.

1890 — The term “lesbian” was first used in a medical dictionary.

1890 — Birth of Alan Hart who pioneered the use of the X-Ray for tuberculosis diagnosis and was one of the first transgender men in history.

1892 — The pamphlet *Psychopathia Sexualis* is translated from German and one of the first times the term bisexual is used. Written by Richard van Kraft-Ebbing. Translated by Charles Gilbert Chaddock.

1895 — Trial of Oscar Wilde (writer and novelist) in London, England, and convicted for gross indecency (relationships with other men) and served two years in jail.

Early 1900s

1907 — Gertrude Stein meets Alice B. Toklas, sparking a legendary romance. In Paris, the two women set up a salon that connects many great writers and artists, including gays. Stein publicly declares her love for Toklas in print in *The Autobiography of Alice B. Toklas*, published in 1933.

1917–35 — The Harlem Renaissance, which historians have stated that the renaissance was “as gay as it was black.” Some of the lesbian, gay or bisexual people of this movement included writers and poets such as Langston Hughes, Countee Cullen and Zora Neale Hurston; Professor Alain Locke; music critic and photographer Carl Van Vechten, and entertainers Ma Rainey, Bessie Smith, Ethel Waters and Gladys Bentley.

1919 — Hirschfeld, a Jewish German physician, and sexologist, established the Institute for Sexual Science in Berlin, Germany. During his lifetime, he was an advocate for lesbian, gay, bisexual, transgender and intersex (LGBTI) human rights

1924 — The Society for Human Rights, the first gay rights organization, was founded by Henry Gerber in Chicago who had emigrated from Germany. The organization ceased to exist after most of its members were arrested.

1933–1945 — Nearly 100,000 German homosexual men were rounded up and placed in concentration camps along with Jewish people. They were designated by a pink triangle on their clothing.

1945 — German homosexual men, designated by a pink triangle on their clothing, were the last group to be released from the Nazi concentration camps after liberation by the Allied forces because Paragraph 175 of the German Criminal Code stated that homosexual relations between males to be illegal.

1950s–1960s

1950 — U.S. Congress issues the report entitled “Employment of Homosexuals and Other Sex Perverts in Government” is distributed to members of Congress after the federal government had covertly investigated employees’ sexual orientation. The report states that since homosexuality is a mental illness, homosexuals “constitute security risks” to the nation.

1950 — The Mattachine Society was formed in Los Angeles, CA, by activist Harry Hay and is one of the first sustained gay rights groups in the United States. The Society focused on social acceptance and other support for homosexuals. Various branches formed in other cities. The organization continues today with different objectives.

1952 — Christine Jorgensen became one of the most famous transgender people when she underwent a sex change operation and went on to a successful career in show business.

1952 — **The American Psychiatric Association’s diagnostic manual lists homosexuality as a sociopathic personality disturbance that could be treated.**

1953 — Kinsey Report, *Sexual Behavior in the Human Female*, was published and discussed female homosexuality.

1953 (April 27) — Executive Order 10450 was issued by President Dwight D. Eisenhower banning homosexuals from working for the federal government stating they are a security risk.

This order stays in place until 1993 when President Bill Clinton and the U.S. Congress enacted the “Don’t Ask, Don’t Tell” law.

LGBTQ+ history (continued)

1955 — Daughters of Bilitis, the first lesbian rights organization is founded in San Francisco, California by Phyllis Lyon and Del Martin. They hosted private social functions, fearing police raids, threats of violence, and discrimination in bars and clubs. The organization lasted until 1969.

1957 — Frank Kameny, an astronomer for the U.S. Army Map Service, was released from government service because of his homosexuality, an outgrowth of Executive Order 10450. He had earned his doctorate in astronomy from Harvard University and was a professor of astronomy at Georgetown University before taking a government position. Kameny appealed the decision to the Supreme Court but was rejected.

1958: The Supreme Court rules in favor of gay rights. After the U.S. Post Office **refused** to deliver America's first widely distributed pro-gay publication, *ONE: The Homosexual Magazine*, the case went to the U.S. Supreme Court — and the court ruled in favor of gay rights for the first time, making it a major landmark case in LGBTQ history.

1962 — Illinois becomes the first state to decriminalize homosexual acts between two consenting adults in private.

1969 (June 27–29) — **The Stonewall Riots, New York City:** The Stonewall Inn was a gay bar in Greenwich Village in New York City. In response to an unprovoked police raid on an early Saturday morning, over 400 people, including gay, lesbian, bisexual, transgender and straight people protested their treatment and pushed the police away from the area. Some level of rioting continued over the next six nights, which closed the Stonewall Inn. The Stonewall Riots became a pivotal, defining moment for gay rights. Key people at the riots who went on to tell their stories were: Sylvia

Rivera, Martha P. Johnson, Dick Leitsch, Seymore Pine and Craig Rodwell.

1969 — Gay Liberation Front organization formed in New York following the Stonewall Riots to advocate for sexual liberation for all people.

1969 — The Gay Activist Alliance was formed in New York by a group who were not satisfied with the direction of the Gay Liberation Front. Their purpose was more political and they wanted to “secure basic human rights, dignity, and freedom for all gay people.”

1970s–1990s

1970 — **The first gay pride marches were held in multiple cities across the United States on the first anniversary of the Stonewall Riots, including San Francisco and Los Angeles/West Hollywood.**



1973 — The American Psychiatric Association, after considerable advocacy by Frank Kameny and members of the Mattachine Society, changed the classification of homosexuality as a mental disorder.

1974 — Elaine Noble becomes the first openly gay person to be elected as a state legislator; she served in the Massachusetts State House of Representatives for two terms.

LGBTQ+ history (continued)

1977 — Anita Bryant, former American singer, and Miss America Pageant winner formed a group called “Save Our Children” to protest against a Dade County, FL, ordinance preventing discrimination against homosexuals. Her campaign was successful and the law was repealed. Gay and lesbian activists and organizations, including Harvey Milk, condemned the action and in response, boycotted Florida Citrus Commission products, for which Bryant was a spokesperson. In 1980, Bryant was fired as the spokesperson for the Florida Citrus Commission and in 1998, a new gay and lesbian rights ordinance was passed. This was one of the first times the LGBT community realized the political power they possessed.

1978 — The Briggs Initiative, a statewide proposition in California, was defeated by 58% of the voters. The initiative would have banned gays and lesbians from working in California’s public schools.

1977 — Harvey Milk was elected county supervisor in San Francisco and becomes the third “out” elected public official in the United States. Quebec, Canada, passed laws to prohibit discrimination based on sexual orientation in both the private and public sectors.

1978 — In San Francisco, the Rainbow Flag is first flown during the Gay Freedom Parade; the flag becomes a symbol of gay and lesbian pride.

1978 — San Francisco Supervisor Harvey Milk is assassinated along with Mayor George Moscone. Supervisor Dan White is convicted of voluntary manslaughter and is sentenced to seven years in prison.

1979 — National March on Washington for Lesbian and Gay Rights. Over 100,000 people gathered in support of gay and lesbian rights.

1981 — The AIDS Epidemic begins. The U.S. Center for Disease Control reported the first cases of a rare lung

disease, which would be named AIDS (Acquired Immune Deficiency Syndrome) the following year. There **were** a total of 583, 298 U.S. men women, and children who would die from AIDS through 2007.

1986 — Bowers v. Hardwick (Supreme Court decision) by a vote of 5–4 that a Georgia sodomy law criminalizing oral and anal sex in private between consenting adults was legal and there were no constitutional protections for acts of sodomy. (Was overruled in 2003: See Lawrence v. Texas).

1987 — **Homosexuality was completely removed from the APA list of mental disorders. The APA found that “the latest and best scientific evidence shows that sexual orientation and expressions of gender identity occur naturally ... and that in short, there is no scientific evidence that sexual orientation, be it heterosexual, homosexual or otherwise, is a freewill choice.”**

1987 — The organization, ACT UP was formed in New York. The purpose of ACT UP was to impact the lives of people living with AIDS, to advocate for legislation, medical research, and treatment, and to bring an end to the disease. The organization is still active today.

1988 — The World Health Organization (WHO) declared Dec. 1 as the first World AIDS Day.

1993 — **The U.S. Congress passed and President Bill Clinton signed “Don’t Ask Don’t Tell” that allowed gay and lesbian people to serve in the military. They would not be asked about their sexual orientation during enlistment screening.**

2000s

2000 — Vermont takes a huge step toward same-sex marriage legalization. Vermont became the first state in the country to **give** same-sex couples the right to enter

LGBTQ+ history (continued)

into civil unions — legal partnerships that would grant those couples the same rights and benefits as those in legal marriages.

2003 — *Lawrence v. Texas* (Supreme Court Decision) Ruled by a vote of 6-3 that a Kansas law criminalizing gay or lesbian sex was unconstitutional declaring the importance of constitutional liberty and privacy consistent with the due process clause of the Fourteenth Amendment. Also overturned the court decision in *Bowers v. Hardwick* (1986) stating that the court had made the wrong decision.

2008 — Proposition 8 passes with a 52% yes vote in California declaring that marriage is between a man and a woman.

2009 — The Matthew Shepard & James Byrd Jr. Hate Crimes Prevention Act becomes law. President Obama **signed** the Matthew Shepard and James Byrd Jr. Hate Crimes Prevention Act into law. The act was named for two men who were murdered in hate crimes — **Matthew Shepard** because he was gay and **James Byrd, Jr.** because he was black. The new law expanded previous hate crime legislation to officially categorize crimes motivated by actual or perceived gender, sexual orientation, gender identity, or disability as hate crimes.

2010 — The U.S. Congress passed and President Barack Obama signed the repeal of “Don’t Ask Don’t Tell” so that gay and lesbian people could serve openly in the military. One person present at the signing ceremony in the White House was Frank Kameny who had been released from military service in 1958 because of discriminatory policies against gay and lesbian people.

2013 — *Hollingsworth v. Perry* / California Proposition 8 (Supreme Court Decision): By a vote of 5-4 agreed that the Supreme Court could not overrule the decision of

the California Supreme Court and that the petitioners were not legally able to file this claim. In addition, it ruled that the equal protection clause of the Fourteenth Amendment does not prohibit the state of California from defining marriage as the union of one man and one woman. Proponents of Proposition 8 in California appealed a lower court decision that ruled that Proposition 8 was unconstitutional. The Supreme Court would not hear the case, which meant that Proposition 8 was held unconstitutional and that same-sex couples could legally be married in California.

2013 — *U.S. v. Windsor/Repeal of the Defense of Marriage Act — DOMA* (Supreme Court Decision): By a vote of 5-4 ruled that defining marriage as just between a man and a woman is unconstitutional under the Fifth Amendment guarantee of equal protection. The Defense of Marriage Act (DOMA) was passed by the U.S. Congress in 1996 and stated that marriage or legal unions are between one man and one woman. This decision ruled the congressional law unconstitutional and that states have the authority to define marital relationships. This decision was rendered the same day as the decision in *Hollingsworth v. Perry*.

2015 — President Obama acknowledges the LGBTQ community in the State of the Union address. For the first time in U.S. history, the words “lesbian,” “bisexual” and “transgender” were **used** in the president’s State of the Union address, when President Obama mentioned that, as Americans, we “respect human dignity” and condemn the persecution of minority groups.

2015 — Obama calls for an end to conversion therapy. After the tragic suicide of a transgender teenager who was subjected to Christian conversion therapy, President Obama publicly **called** for an end to the dangerous practice meant to change people’s sexual orientation or gender identities.

LGBTQ+ history (continued)

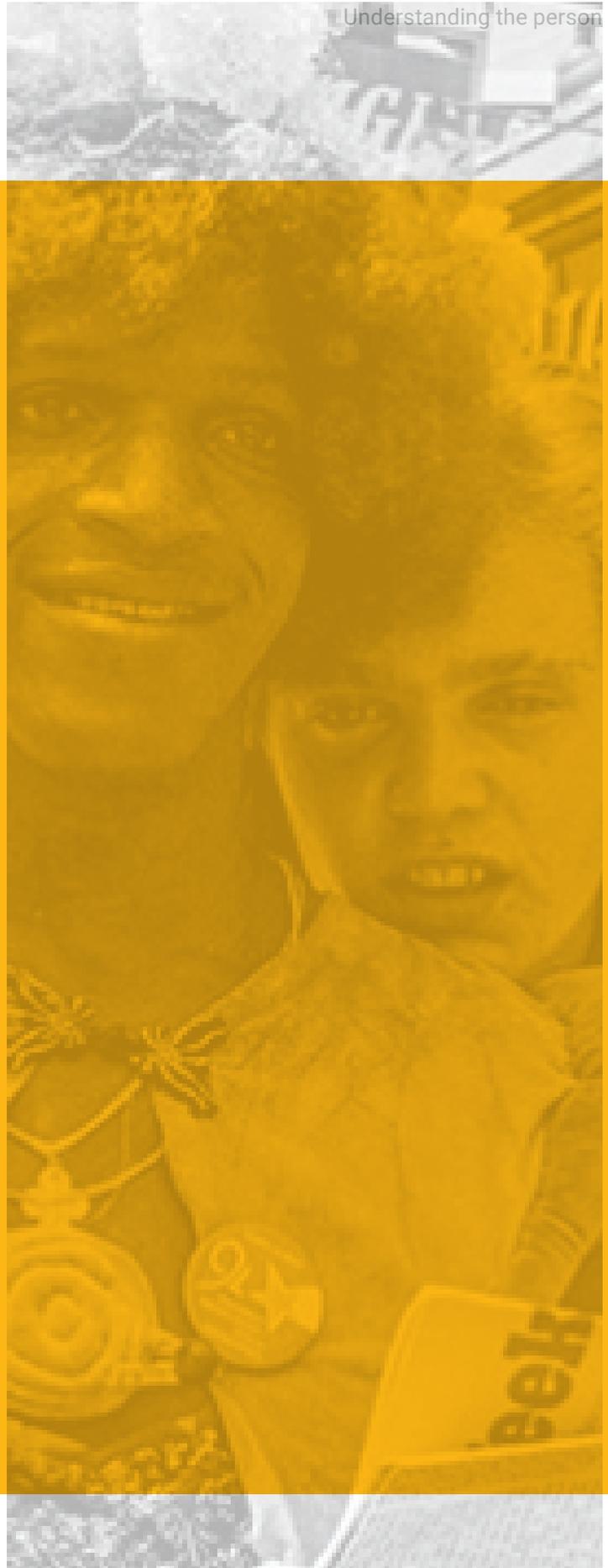
2015 – Sexual orientation is added to the military’s anti-discrimination policy. Though “Don’t Ask, Don’t Tell” was repealed in 2011, sexual orientation was still not a protected class (unlike race, religion, sex, age, and national origin) under the Military Equal Opportunity Policy – until June of 2015, when the U.S. Defense Secretary, Ashton Carter, **announced** that it would officially be added to the anti-discrimination policy.

2015 – Obergefell v. Hodges (Supreme Court Decision)
The Court voted 5–4 that the fundamental right to marry is guaranteed to same-sex couples by both the Due Process Clause and the Equal Protection Clause of the Fourteenth Amendment of the U.S. Constitution. This decision mandated that states must allow same-sex couples to legally marry.

2015 – **Love wins. The Supreme Court finally and officially **declared** same-sex marriage a Constitutional right nationwide, meaning all states must allow Americans to get married, regardless of their gender or sexual orientation.**

2016 – **Omar Mateen**, a 29-year-old man, killed 49 people and wounded 53 more in a **mass shooting** at **Pulse**, a **gay nightclub** in **Orlando, Florida, United States**. Orlando Police officers shot and killed him after a three-hour standoff. Pulse was hosting a “Latin Night,” and most of the victims were **Latino**. It is the deadliest incident in the **history of violence against LGBT people in the United States**, as well as the deadliest terrorist attack in the U.S. since the **Sept. 11 attacks** in 2001.

2018 – Openly transgender individuals are allowed to join the U.S. military.



LGBTQ+

current affairs

After looking at the history of the LGBTQ+ community one could ask what is the climate like for the community now. What recent legal cases have affected the community and how has society accepted or rejected the community. What does the world look like today for members of the community and their allies? Research shows over 5.5% of U.S. adults identify as part of the LGBTQ+ community, with the largest population of LGBTQ+ adults in Washington, DC.

The Williams Institute (2019) indicated 58% of the LGBTQ+ community in the U.S. is white, while 21% is Latina, 12% are Black and 5% have more than one race. The percentage of LGBTQ+ individuals is growing the fastest in the 18–24 age range (The Williams Institute, 2019). A Gallup poll indicated that one in six adults in Generation Z considers themselves part of the LGBTQ+ community.

LGBTQ+ community in U.S.

58%

White

21%

Latina

12%

Black

5%

More than one race

Since the *Obergefell* decision, it is estimated that 1.5 million U.S. adults are married to a same-sex spouse, over twice the number married before *Obergefell* (Jones, 2021). There are 31 countries around the world where marriage for a same-sex couple is legal. Both Chile and Switzerland legalized marriage equality in 2021 (Human Rights Campaign, 2021). While 124 United Nations member states recognize sexual acts between same-sex individuals as legal, 69 U.N. member states

still criminalize consensual same-sex sexual acts between adults. India only decriminalized same-sex sex in 2018.

Twelve countries in the world have constitutional protection for LGBTQ+ individuals against discrimination based on sexual orientation. The U.S. is not one of them.

The statistics on the next page give you a glimpse into the lives and challenges of the LGBTQ+ community.

- ✦ In a 2021 Gallup poll, 5.6% of adults identify as LGBTQ (Olito, 2021), up from 4.5% in 2017.
- ✦ 1 in 3 U.S. LGBTQ+ citizens faced discrimination over the past year (National Public Opinion Survey, 2020).
- ✦ More than half or 54% of LGBTQ Americans have hidden a personal relationship to avoid discrimination (The Center for American Progress, 2020).
- ✦ 1 in 5 married same-sex couples who live together have children (Olito, 2021).
- ✦ In 2019, the US Census Bureau indicated that in the U.S. 1.5% of households with couples were same-sex couples.
- ✦ 96% of *Fortune* 500 companies implemented non-discrimination policies, which include sexual orientation (Human Rights Campaign, 2021).
- ✦ While LGBTQ+ youth make up 7% of the youth population in the US they make up 40% of the youth homeless population (True Colors United, 2021).
- ✦ Williams Institute reports LGBTQ+ people have a 21.6% poverty rate, while the cisgender poverty rate is 15.7%.
- ✦ Three-fourths of LGBTQ+ youth reported experiencing discrimination because of their sexual orientation at least once (The Trevor Project, 2020).
- ✦ Thirteen percent of LGBTQ+ youth said they had been subjected to conversion therapy (The Trevor Project, 2020).
- ✦ The Human Rights Campaign (2020) reported 44 transgender people were killed in America, the most violent year on record.

What does this mean for the LGBTQ+ community?

While the LGBTQ+ community has seen great progress in the past 10 years, since 2021 LGBTQ+ people have suffered from setbacks due to new state legislation across the country. The trans community has been targeted by 12 states in the U.S., by stopping trans athletes from competing. Florida's "Don't Say Gay Bill" has caused a contagion of similar bills across the United States. All the recent legislation makes the roles of allies and advocates even more important for the LGBTQ+ community.

2020 – Virginia becomes the first state in the South to offer legal protections in employment, housing and public accommodations for LGBTQ people.

2020 – The Supreme Court rules 6–3 in the *Bostock v. Clayton County* case that Title VII of the Civil Rights Act of 1964 prohibits employment discrimination against LGBTQ people.

2021–22 – Alabama, Arkansas, Florida, Idaho, Iowa, Mississippi, Montana, Oklahoma, South Dakota, Tennessee, Texas and West Virginia pass laws barring transgender athletes from participating in sports.

2022 – Texas Governor Gregg Abbott orders the Texas Department of Family and Protective Services to "conduct a prompt and thorough investigation of any reported instances of these abusive procedures (sex change) (Abbott, 2022, p.1). In other words, the families of transgender individuals who are physically transitioning and having procedures or drug therapies would be investigated for child abuse. The letter from Abbott also imposed reporting requirements for licensed professionals including doctors, nurses, and teachers. A District Judge Amy Clark Meachum stopped the practice ordered by Abbott and called the measure "beyond the scope of his duty and unconstitutional" (Klibanoff & Dey, 2022).

2022 – Florida Governor Ron DeSantis signs HB 1557, the Parental Rights Education bill, otherwise known as the "Don't Say Gay bill," into law. The bill reads, "Classroom instruction by school personnel or third parties on sexual orientation or gender identity may not occur in kindergarten through grade 3 or in a manner that is not age-appropriate or developmentally appropriate for students in accordance with state standards." (Diaz, 2022).

What does this mean for you?

While many would say the climate for members of the LGBTQ+ community has changed in the U.S., many challenges still face our LGBTQ+ individuals. Did you know that homosexuality is still a crime in 69 countries? Were you aware that same-sex sexual acts are punishable by death in Brunei, Iran, Mauritania, Saudi Arabia, Yemen and the northern states of Nigeria? (BBC, 2021). **As managers and employers, it's important to know what laws could affect your LGBTQ+ employees when asking them to travel. While your cisgender employees may be excited about a bonus trip to the Maldives, your LGBTQ+ employees know they could be arrested for simply bringing their partner with them to enjoy the trip.**

Did you know that Mississippi was the last state to overturn laws banning LGBTQ+ adoption in 2016? While adoption for LGBTQ+ couples is technically legal in the U.S., some adoption professionals are more LGBTQ+-friendly than others. Some states have moved legislation forward that gives private adoption professionals the ability to discriminate based on sexual orientation. Many same-sex couples are prohibited from second-parent adoption regardless of relationship, including marriage, in many states in America. In addition, most same-sex couples are prohibited from fostering children. **Supervisors and human resources departments need to be clear about maternity- and paternity-leave policies, including compensation and length of time off. Ask if you have a policy for time off for an adoption process? It is more commonplace for same-sex couples to use surrogacy and adoption to become parents, so policies inclusive of those circumstances should be a part of company culture.**

Did you know that 46% of LGBTQ+ workers are closeted at work? They choose so out of fear of being stereotyped, fear of making other people feel uncomfortable, and the chance of losing connections with coworkers. Do you have coworkers that remain closeted at work because of the environment, and an errant joke or political discussion? A Human Rights Campaign report in 2018 revealed that 1 in 4 LGBTQ+ workers have stayed in a job primarily because the environment was supportive. While 1 in 10 LGBTQ+ workers have left a job because of a not accepting environment. Statistically, men in senior leadership roles are the most likely to come out at work. It's no surprise that women, junior employees are the least likely. It's no surprise that women and junior employees are the least likely to be out at work. Unfortunately, they have to come out again and again with new employees or as they progress through an organization. It is not like they only come out once, they have to come out again and again with new employees or as they progress through an organization. **Both coworkers and managers can actively use inclusive language, display an ally symbol in their workspace, or add pronouns to their email signatures. As organization leaders encourage the use of affinity groups, specifically for marginalized groups such as the LGBTQ+ community. Create a culture of trust through strong onboarding programs, informal departmental gatherings, and routine training about diversity, equity, and inclusion. It is also important to have mentor programs for new employees and succession planning in place to intentionally diversify senior leadership.**

Stories from the LGBTQ+ community

Wynde and Emily have just celebrated their first anniversary as a married couple. They desperately want to start a family in the next two years. While they are fortunate to live in a large city with a wonderful fertility clinic that has served hundreds of lesbian couples, conception isn't their only challenge. When their child is born, Wynde, as the non-biological mother, will have no legal right to the child. She can't be included on the birth certificate and will not be allowed to legally adopt the child due to state law. The state where Wynde and Emily live does not allow fostering by LGBTQ+ couples and has no options for Wynde to gain parental rights. It will take extensive legal and monetary investment to give their child the safety of being parented by two loving Moms.

Corinne and her wife happily enjoy their life together in Florida. While the state has been their home for a while, recent legislation has affected their trajectory. Corinne's wife is an elementary teacher who loves her job. She is the kind of teacher that we all want our children to be taught by, genuine, caring, creative and dedicated to education. Yet this will be her last year in the classroom. Why? Because in good conscience she can't teach in a classroom where she can't speak freely about who she is or who makes up her family. She can't imagine teaching from a place of dishonesty, but even more troubling having to punish children for their curiosity. A family lost part of its financial livelihood because leadership in Florida passed the "Don't Say Gay" bill.

Say this and not that!

- ✦ Avoid identifying gay people as “homosexuals,” which is an outdated term considered derogatory and offensive to many lesbian and gay people. Use gay, lesbian or, when appropriate, bisexual, pansexual or queer to describe people attracted to people of the same gender or more than one gender. Ask people how they describe themselves before labeling their sexual orientations.
- ✦ Avoid the offensive term “sexual preference,” which is used to inaccurately suggest that being gay, lesbian or bisexual is voluntary and “curable.” People need not have had specific sexual experiences to know their sexual orientation; in fact, they need not have had any sexual experience at all.
- ✦ Avoid the inaccurate term “lifestyle” used by anti-LGBTQ activists to denigrate LGBTQ people and inaccurately imply that being LGBTQ is a voluntary or a “choice.” As there is no one straight lifestyle, there is no one LGBTQ lifestyle.
- ✦ Avoid the terms “gay marriage” and “same-sex marriage,” as they can suggest marriage for same-sex couples is somehow different or less equal to other marriages.
- ✦ Avoid the terms “born a man,” “born a woman,” “biologically male,” “biologically female,” “biological boy,” “biological girl,” “genetically male” or “genetically female” because phrases like those above oversimplify a complex subject. A person’s sex is determined by several factors and a person’s biology does not determine a person’s gender identity. Instead, use a person’s actual gender identity, for example, girl, woman, transgender girl, transgender woman, boy-man, transgender boy or transgender man.
- ✦ Avoid “transgenders,” and “a transgender” because transgender should be used as an adjective, not as a noun. Instead use transgender people, a transgender person. For example, “William is a transgender man,” or “The parade included many transgender people.”
- ✦ Avoid saying that transgender people “identify as” their gender. That implies that gender identity is a choice. Transgender people are their gender the same way cisgender people are their gender. For example, “Margarete is a transgender woman.”
- ✦ Avoid the outdated terms “female-to-male” and “male-to-female.” The verbiage implies someone is changing their gender from one binary gender to the other binary gender. In reality, the person’s gender is an innate sense of self that has not changed.

- ✦ Avoid using “preferred pronouns” briefly, the LGBTQ+ community did use this phrase. However, it appeared as if cisgender people had pronouns, while transgender people had “preferred pronouns.” Everyone uses pronouns and they are a fact, not a preference.
- ✦ Avoid the term “sexual preference.” It is typically used to inaccurately suggest that being attracted to the same sex is a choice and therefore can and should be “cured” or “changed.” Sexual orientation is the accurate description of a person’s enduring physical, romantic, and/or emotional attraction to people of the same gender and/or people of a different gender, and is inclusive of people who are lesbian, gay, bisexual, queer and pansexual, as well as straight people.
- ✦ Avoid using the words “Male” and “Female” to describe members of the LGBTQ+ community. Instead use woman or man as descriptive words. The words male and female tend to identify people by their reproductive abilities and specifically alienates members of the transgender community.

GRACE means that all of your mistakes now serve a purpose instead of serving shame.

– Brene’ Brown

Pronouns

Pronouns are words used to refer to individuals either engaging in conversation (“I” or “you”) or if someone is being discussed (“she”, “they”, “it” or “this”). Pronouns identifying gender (he/she/they/ze etc.) specifically recognize the person to which you are referring.

In the LGBTQ+ community the use of pronouns regarding someone’s gender expression is very important. Individuals may use multiple pronouns. An example would be a person that uses she/her/hers and also, they/them/theirs. Remember pronouns are not preferred, but rather are simply descriptors of individuals.

We often think we can identify a person’s pronouns by looking at them, but that is simply not true. It is important to ask and use the correct pronouns for people. Asking is a basic way to respect another person and using the

In the LGBTQ+ community the use of pronouns regarding someone’s gender expression is very important. Individuals may use multiple pronouns.

correct pronouns affirms their sense of self. If you make a mistake and refer to someone by the incorrect pronoun, correct yourself and apologize. Being genuine and truthful is the best way to handle the misuse of a pronoun. Acknowledge your mistake and commit to not making the same mistake later. A private apology after the incident is also a positive way to handle the error.

People who aren't a part of the LGBTQ+ community often feel awkward around the subject of pronoun usage. The best way to alleviate the awkwardness is to be respectful and direct. Try asking: "What pronouns do you use?" or "My pronouns are she/her/hers, what are yours?" Even when you've met someone before it's appropriate to ask "Can you remind me what pronouns

you use." You may start the practice of sharing your pronouns upon meeting someone new. Understand everyone may not feel comfortable sharing, they may be closeted, and private settings after getting to know them is appropriate.

In addition to using correct pronouns, the use of gender neutral greetings is important to remember. Use "Good morning, everyone," instead of "Good morning, guys." Use "Welcome everyone" instead of "Welcome ladies and gentlemen." It is important to use welcoming language that doesn't isolate or disrespect. The act of using gender inclusive language keeps us from making assumptions and creates an atmosphere that is welcoming and acknowledges all individuals.

When greeting others

Avoid:

ladies gentlemen ma'am sir girls guys etc.

Consider using instead:

"Thanks, **friends**.
Have a great
night."

"Good morning,
folks!"

"Hi, **everyone!**"

"And for **you?**"

"Can I get
you **all**
something?"

Why?

Shifting to gender-inclusive language respects and acknowledges the gender identities of all people and removes assumption.

Be mindful of language



How do I move forward?

The first step to moving is deciding not to be idle any longer in your education about and action for the LGBTQ+ community. Customize your journey so it can be at your pace. Own where you are and understand there are levels moving from “idle” to “ally” to “advocate.”

Each person’s route will be different and will occur on the timeline they determine. The real defining factors for being an ally or advocate are committing, learning, then practicing. Track your progress along the way with objectives you define or goals you set. Some suggestions to start your journey either personal or professional are below.

The real defining factors for being an ally or advocate are committing, learning, then practicing.

What can I do?

Below are six steps one can take to become an ally. As defined earlier, an ally actively educates themselves and supports inclusion, in this case the LGBTQ+ community. To become an advocate the journey extends past allyship into seeking equity for the marginalized and using one's voice to be an activist for the cause of equity and inclusion. While being an ally is more passive, being an advocate is active.

1. Please don't assume anything

- People don't "look gay" or "act trans." Don't trust your "gaydar" and get to know everyone as an individual.
- Let people come out when they are ready.

2. Ask questions, but respect boundaries

- Ask about someone's partner, but not the awkward "How did you know you were gay?"
- Don't only talk about their sexuality or gender. It is a part of who they are not the only part.

3. Don't fall into the use of microaggressions

- Have you ever thought about how you ask the question to a woman, "What does your husband do? A simple change in verbiage to "What does your spouse do?" Changes the entire interaction.
- Offer your pronouns when meeting new colleagues. Hello, I'm Emily Calloway Jones and I go by she/her. Then use those pronouns!

4. Be a public ally and example

- Use verbiage in meetings that show your allyship. Talk about LGBTQ+ relationships the way you refer to other relationships. It is as simple as saying, "I am sure Wynde's wife could give us insight on that subject." Use the term partner if you don't know relationship details.
- Display a symbol of support in your office or on you.
- Use inclusive terms.

5. Know that mistakes happen

- When you use the wrong pronoun or make a mistake, clarify and apologize. Better still learn from the situation and help a coworker not make the same mistake.
- Show each other some grace.

6. Take the last step to advocacy

- Be an active participant in and for the community. Attend the event, read the book, watch the documentary and stick up for your friend when a situation arises. Correct misused pronouns or assumptions about partners. Stop the homophobic joke and go to HR. Be willing to take active steps to end discrimination in your personal and professional life.

What can my organization do?

Taking the necessary steps toward advocacy isn't just a personal journey, it's can also a mission in your workplace. As AICPA members, one's commitment to personal development and growth is evident. Use that commitment to bettering one's self to create an inclusive environment in your organization. Obviously in the people business, accounting professionals understand the value of meeting people where they are and meeting their needs. Diversity and inclusion as a whole is important to the profession, but the challenge today is meeting the needs of the marginalized, the members of the LGBTQ+ community. The profession thrives only if the people we work for and with are thriving. It is imperative as accounting professionals to be aware of the climate our colleagues and customers are living in. Understanding that climate then actively creating a culture of inclusion clears the path for investing in the future of the profession. Those we work with and the customers we serve are the reason we persist in changing world.

1. Commit to an education program in your organization

- Conduct training, use this toolkit and have the conversations.

2. Hire a truly diverse group of employees

- No one wants to be the only one. Develop a recruiting strategy.

3. Create and then sustain support networks

- Not just LGBTQ+ networks. Look at women in the workplace, people of color and group allies.

4. Review and revise your policies

- Look at family leave, medical leave, health insurance, partner benefits and nondiscrimination policies.

- Expand your policy terminology from "he/she" to "them" to be more inclusive.

5. Add gender-neutral bathrooms/facilities

6. Develop clear and inclusive non-gender-specific dress codes

- By law, a company can have different dress codes for men and women, but it is important to use verbiage that is gender-neutral. For example, using terms such as "general business attire" or "professional appearance." Use an explanation such as "employees may wear earrings no more than two inches in length or diameter."

7. Put your money to work

- Sponsor the local Pride-related events or promote an LGBTQ+ history event. Don't do business with those who don't support the community and carve out space for LGBTQ+-owned vendors.
- Also, it's important that your organization support the LGBTQ+ community beyond Pride month to be a true advocate.

8. Let people choose their labels and practice compassion

- Allow the community to set the pace and reveal when comfortable. As leaders in the organization—simply care about your people, all people.

9. Encourage your employees to "Take the Ally to Advocate Pledge" on the following page.

Take the Ally to Advocate Pledge

I will be cognizant of the terminology and language I use, and will make sure it is inclusive and gender-neutral.

I will be a voice for the LGBTQ+ community and be persistent in my pursuit of equal rights.

I will keep an open mind when hearing the term spouse or partner and not make gender-based assumptions.

I will be mindful of the challenges and disadvantages people of the LGBTQ+ community face.

I will take responsibility for educating those around me and creating an inclusive culture in my home and work environments.

I will commit to continuing my education on the LGBTQ+ community and the factors that impact it.

I will stand up and use my voice when I see inequality.

I will say something even when I'm afraid and ask for help from allies and community members when I need it.

I will make my words and actions matter so that members of the LGBTQ+ community feel my support.

I will support their bravery if a friend or colleague come out to me.

I will challenge stereotypes.

I will actively examine and confront how my employer considers the challenges and disadvantages of LGBTQ+ individuals in policy, procedures and purpose.

I will fight for facilities, restrooms and dress codes in my place of employment that are inclusive and safe.

I will seek equal representation for couples of all kinds in communications, social media and the web presence of my employer.

If I have questions about gender identity or same sex attraction, I will educate myself.

Signed

Date

Adapted from the Ally to Advocate Pledge created by Standard Chartered

Resources



Resources

Individual LGBTQ+ Assessments

LGBTQ Inclusivity in Schools: A Self-Assessment Tool
Project Implicit

Organizational LGBTQ+ Assessments

Organizational Self-Assessment
Global Toolkit for Change: Assessing LGBTQI+ Inclusion
in Your Workplace

Intersectionality

GLAAD resources

PFLAG Ally guide

The Science of Gender with Bill Nye the Science Guy

Gender Identity and Expression Map

Terminology Quizzes

LGBTQ IPV Basic Terminology Quiz & Glossary

A Quiz of Essential Vocabulary for Working with the
LGBT Community

Understanding terms and LGBTQ+ verbiage

Speaking of Identities: The Importance of Inclusive
Language and the LGBTQ Community

Why terminology and naming is so important in the
LGBTQ community

LGBTQ+ Terminology – Educate Yourself First

An Ally's Guide To Terminology

Welcome to Learning for Justice—Formerly
Teaching Tolerance!

How the world learned to say LGBT | Fahad Saeed |
TEDxCopenhagen

This Is What LGBT Life Is Like Around the World |
Jenni Chang and Lisa Dazols | TED Talks

History of Lesbian, Gay, Bisexual, and Transgender
Social Movements

LGBT History

How 19th-Century Drag Balls Evolved into House Balls,
Birthplace of Voguing

When Hollywood Studios Married Off Gay Stars to Keep
Their Sexuality a Secret

7 Facts About the Stonewall Riots and the Fight for
LGBTQ Rights

The Supreme Court Rulings That Have Shaped Gay
Rights in America

The Pink Triangle: From Nazi Label to Symbol of
Gay Pride

Why MLK's Right-Hand Man, Bayard Rustin, Was Nearly
Written Out of History

How Did the Rainbow Flag Become an LGBT Symbol?

It's a 'sad and scary time' for LGBTQ students and
their families

2021 Icons

The GLBT Historical Society Museum

LGBTQ Heritage

Stonewall Forever - A Documentary about the Past,
Present and Future of Pride

Marriage Equality

Pride Pays: LGBT-Friendly Businesses Are More
Profitable, Research Shows

GLAAD

The State of the LGBTQ Community in 2020

One in 10 LGBT Americans Married to Same-Sex Spouse

Glossary of important terms and language

Using the correct terminology can sometimes feel intimidating for those outside of the LGBTQ+ community. The main step to becoming an ally, then moving to advocacy is learning the correct terminology to use. It is also important for one to understand the terminology and the reasons why it's used today. Although this list is extensive, terminology changes so the journey doesn't stop with simply learning or understanding this list. The challenge is to stay up to date on correct terminology and practice the inclusive language. Words matter and, in the LGBTQ+ community, true allyship is rooted in understanding and action, both begin here.

Ally

An adjective used to describe a straight and/or cisgender person who supports LGBTQ people. The plural is allies.

Androsexual/androphilic

An adjective used to describe a person who is primarily sexually, aesthetically and/or romantically attracted to masculinity.

Aromantic

An adjective used to describe a person who does not experience romantic attraction.

Asexual

An adjective used to describe a person who does not experience sexual attraction (e.g., asexual person). Sometimes shortened to "ace."

Biphobia

Prejudice or hatred toward bisexual people is expressed in speech or actions. Biphobia may be expressed in comments that reflect doubts about the legitimacy of bisexuality as an orientation, inaccurately implying that it is not real, "just a phase" or a cover for someone not ready to come out as gay.

Bisexual, Bi, Bi+

An adjective used to describe a person who has the potential to be physically, romantically, and/or emotionally attracted to people of more than one gender, not necessarily at the same time, in the same way, or to the same degree. The *bi* in bisexual refers to genders the same as and different from one's gender.

Cisgender

An adjective used to describe people who are not transgender. "Cis-" is a Latin prefix meaning "on the same side as," and is, therefore, an antonym of "trans-." A cisgender person is a person whose gender identity is aligned with the sex they were assigned at birth. Currently, cisgender is a word not widely understood by most people, however, it is commonly used by younger people and transgender people.

Cisnormative/Cisnormativity

The assumption that a person's gender identity matches their assigned sex at birth.

Civil union

Historically used in the U.S. to describe state-based relationship recognition for same-sex couples that offered some or all of the state rights, protections, and responsibilities of marriage, but none of the federal rights. While many Western countries (including the United States) have legalized marriage equality, others only legally recognize same-sex relationships through civil unions or other legal partnerships.

Closeted

Describes a person who is not open about their sexual orientation. Better to simply refer to someone as not out about being LGBTQ.

Coming out

A lifelong process of self-acceptance. People come to understand their sexual orientation first, and then they may reveal it to others. It is not necessary to have sexual experiences to come out as LGBTQ, nor is it necessary to tell others. It is possible to simply be out to one's self.

Domestic partnership

Civil/legal recognition of a committed relationship between two people sometimes extends limited legal protections to them.

Gay

An adjective used to describe a person whose enduring physical, romantic, and/or emotional attractions are to people of the same sex (e.g., gay man, gay people). Sometimes lesbian (noun or adjective) is the preferred term for women.

Gender expression

External manifestations of gender are expressed through a person's name, pronouns, clothing, haircut, voice and/or behavior.

Gender identity

A person's internal, deeply held knowledge of their gender. Everyone has a gender identity. For most people, their gender identity matches the sex they were assigned at birth. For transgender people, their gender identity does not align with the sex they were assigned at birth. Many people have a gender identity of man or woman (or, for children, boy or girl). For other people, their gender identity does not fit neatly into one of those two binary genders. Please note: that gender identity is not visible to others. You cannot look at someone and "see" their gender identity.

Gender non-conforming

A term used to describe people whose gender expression differs from conventional expectations of masculinity and femininity. Do not describe someone as gender non-conforming simply because they happen to be a transgender person. (May also be abbreviated as GNC.)

Gynesexual/gynephilic

An adjective used to describe a person who is primarily sexually, aesthetically, and/or romantically attracted to femininity.

Heterosexual

An adjective used to describe a person whose enduring physical, romantic, and/or emotional attraction is to people of a sex different than their own (Also: straight).

Homophobia

Prejudice or hatred toward gay, lesbian, bisexual or queer people, is expressed in speech or actions. Intolerance, bias or prejudice is usually a more accurate description.

Homosexual

An outdated clinical term is considered derogatory and offensive. The Associated Press, *The New York Times*, and *The Washington Post* restrict usage of the term.

Implicit bias

The unconscious attribution of particular qualities to a member of a certain social group.

Intersex

An adjective used to describe a person with one or more innate sex characteristics — including genitals, internal reproductive organs, and chromosomes — that fall outside of traditional conceptions of male or female bodies. Do not confuse having an intersex trait with being transgender. Intersex people are assigned a sex at birth — either male or female — and that decision by medical providers and parents may not match the gender identity of the child.

Lesbian

A woman whose enduring physical, romantic, and/or emotional attraction is to other women. Some lesbians may prefer to identify as gay (adjective) or as gay women. Avoid identifying lesbians as “homosexuals.” Lesbian can be used as a noun or adjective.

Nonbinary

An adjective used by people who experience their gender identity and/or gender expression as falling outside the binary gender categories of man and woman. Many nonbinary people also call themselves transgender and consider themselves part of the transgender community. Others do not. Nonbinary is an umbrella term that encompasses many different ways to understand one’s gender. Some nonbinary people may also use words like agender, bigender, demigender, pangender, etc. to describe the specific way in which they are nonbinary.

Out

A person who self-identifies as gay, lesbian, bisexual, queer and/or transgender in their personal, public and/or professional lives. For example: Ricky Martin is an out gay pop star from Puerto Rico. Preferred to openly gay.

Outing

The act of publicly revealing (sometimes based on rumor and/or speculation) another person’s sexual orientation or gender identity without that person’s consent. Considered inappropriate and potentially dangerous by a large portion of the LGBTQ community.

Pansexual

An adjective used to describe a person who can form enduring physical, romantic and/ or emotional attractions to any person, regardless of gender identity. This is one of several terms under the bi+ umbrella.

Queer

An adjective used by some people, particularly younger people, whose sexual orientation is not exclusively heterosexual (e.g., queer person, queer woman). Typically, for those who identify as queer, the terms lesbian, gay and bisexual are perceived to be too limiting and/or fraught with cultural connotations they feel do not apply to them. Once considered a pejorative term, queer has been reclaimed by some LGBTQ people to describe themselves. However, it is not a universally accepted term even within the LGBTQ community, so use caution when using it outside of describing the way someone self-identifies or in a direct quote.

Questioning

An adjective used by some people who are in the process of exploring their sexual orientation and/or gender identity.

Same-gender loving

Also known as SGL, this is a term used by some African American people as an Afrocentric alternative to what are considered Eurocentric, or white, identities like gay and lesbian. Coined by activist Cleo Manago in the 1990s, the term and its usage explicitly recognizes the histories and cultures of people of African descent.

Sex at birth

Infants are assigned a sex at birth, “male” or “female,” based on the appearance of their external anatomy, and an M or an F is written on the birth certificate. However, the development of the human body is a complex process, and sex is not solely determined by anatomy, nor is it strictly binary. As many as 1.7% of people are born with an intersex trait.

Sexual orientation

The scientifically accurate term for a person’s enduring physical, romantic and/or emotional attraction to another person. Sexual orientations can include heterosexual (straight), lesbian, gay, bisexual, queer, asexual and other orientations.

Trans

Used as shorthand for transgender, and on the second reference after first using the word transgender. If you use trans without defining it, or without the first reference to transgender, mainstream audiences may not understand its meaning or what you are referencing.

Transgender

An adjective to describe people whose gender identity differs from the sex they were assigned at birth. People who are transgender may also use other terms, in addition to transgender, to describe their gender more specifically. It is important to note that being transgender is not dependent upon physical appearance or medical procedures. A person can call themselves transgender the moment they realize that their gender identity is different than the sex they were assigned at birth.

Two-spirit

An adjective used by some Indigenous and First Nations people as an umbrella term to describe people who are not straight and/or cisgender. Many Indigenous communities have specific words in their language to describe these experiences, but some do not. This term should not be used to describe people who are not Indigenous. Only use it for an Indigenous person if they use it to describe themselves.

Transition

Transition is the process a person undertakes to bring their gender expression and/or their body into alignment with their gender identity. It is a complex process that occurs over a long period of time and the exact steps involved in transition will vary from person to person. Transition can include:

Social transition — Telling family, friends and co-workers, using a different name, using different pronouns, dressing differently, starting or stopping wearing make-up and jewelry, etc.

Legal transition — Changing your name and/or sex marker on documents like a driver’s license, passport, Social Security record, bank accounts, etc.

Medical transition — Hormone replacement therapy and/or one or more surgical procedures.

References

ACLU. (2022, March 28). *LGBTQ rights*.

Beason, T. (2022, March 29). It's a sad and scary time for LGBTQ students and their families. Los Angeles Times.

Diaz, J. (2022, March 28). *Florida's governor signs controversial law opponents dubbed 'Don't Say Gay'*

Gay & Lesbian Alliance Against Defamation. (2022, March 21). *Resources*.

Gay & Lesbian Alliance Against Defamation. (n.d.). *GLAAD Media Reference Guide, 11th Edition*

Human Rights Campaign. (n.d.). *Resources*.

Klibanoff, E & Dey, S. (2022, March 11). *Judge temporarily blocks Texas investigations into families of trans kids*. The Texas Tribune.

Our Family Coalition. (2022, March 28). *Resources*.

PFLAG. (2022, April 2). *PFLAG national advocacy*.

Quinn, B., Lewis, C. M., Achenbach, G., Lee, C., McMullen, K., & Ojha, V. (2021, March). Terms to know and videos to help: Gender-identity, sex, sexual orientation, pronouns, race, intersectionality, privilege, & bias. In *Proceedings of the 52nd ACM Technical Symposium on Computer Science Education* (pp. 1234-1235).

National Center for Transgender Equality. (2022, March 11). *Issues*.

Teaching LGBTQ History. (2022, April 5). *LGBTQ Rights Timeline in American History*.

The Safe Zone Project. (2022, April 2). *Resources*.

The Trevor Project. (n.d.). *Resource center*.

The Williams Institute. (2022, April 2). *LGBT FAQ's*.

Webster, E. S. (2022, April 2). *20 historic moments in the fight for LGBTQ rights*. Teen Vogue.

Appendix A

Attitudes continuum: The riddle scale¹

Homophobic levels of attitude:

1. **Repulsion** – Homosexuality is seen as a crime against nature. People who identify as gay, lesbian, bisexual and/or transgender are sick, crazy immoral, sinful, wicked, etc. and anything is justified to change them (e.g., prison, hospitalization and negative behavior therapy, including electric shock). Anything which will change them to be more normal or a part of the mainstream is justifiable (e.g. violence, imprisonment, shock therapy, conversion therapy, etc.)
2. **Pity** – Pity is heterosexual chauvinism. Heterosexuality is more mature and certainly to be preferred. Any possibility of becoming straight should be reinforced and those who seem to be born **that way** should be pitied, the poor dears.
3. **Tolerance** – Being different is just a phase of development that ... most people “grow out of.” Thus, they should be protected and tolerated as one does a child who is still learning. LGBT people should not be given positions of authority (because they are still working through adolescent behaviors).
4. **Acceptance** – Acceptance still implies there is something to accept, characterized by such statements as, “You’re not gay to me; you’re a person,” “What you do in bed is your own business,” “That’s fine as long as you don’t flaunt it.” Acceptance ignores the pain of invisibility, the stress of being in the closet and does not acknowledge that another's identity may be of the same value as their own.

Positive levels of attitude:

5. **Support** – Works to safeguard the rights of LGBT people. Such people may be uncomfortable themselves, but they are aware of the climate and the irrational unfairness in our society.
6. **Admiration** – Acknowledges that being LGBT in our society takes strength. Such people are willing to truly look at themselves and work on their personal biases.
7. **Appreciation** – Values the diversity of people and is willing to confront insensitive attitudes. These people are willing to combat homophobia, biphobia, and transphobia in themselves and in others.
8. **Nurturance** – Assumes the differences in people are indispensable in society. They view LGBT people and culture with genuine affection and delight, and are willing to be LGBT advocates.

¹ Seminole Allies & Safe Zones safezone.
Adapted from Riddle's Scale of Homophobia (1994)

Appendix B

Little's Lesbian, Gay, Bisexual, and Transgendered Workplace Climate Survey

Please rate the following items according to how well they describe the atmosphere for lesbian, gay, bisexual, and transgender (LGBT) employees in your workplace, using the following scale:

1 = Doesn't describe it at all

2 = Describes somewhat

3 = Describes pretty well

4 = Describes extremely well

At my workplace...

1. Lesbian, gay, bisexual, and transgendered (LGBT) employees are treated with respect.	1	2	3	4
2. LGBT employees must be secretive.	1	2	3	4
3. Coworkers are as likely to ask nice, interested questions about a same-sex relationship as they are about a heterosexual relationship.	1	2	3	4
4. LGBT people consider it a comfortable place to work.	1	2	3	4
5. Non-LGBT employees are comfortable engaging in gay-friendly humor with LGBT employees (for example, kidding them about a date).	1	2	3	4
6. The atmosphere for LGBT employees is oppressive.	1	2	3	4
7. LGBT employees feel accepted by coworkers.	1	2	3	4
8. Coworkers make comments that seem to indicate a lack of awareness of LGBT issues.	1	2	3	4
9. Employees are expected to not act "too gay."	1	2	3	4
10. LGBT employees fear job loss because of sexual orientation.	1	2	3	4
11. My immediate work group is supportive of LGBT coworkers.				
12. LGBT employees are comfortable talking about their personal lives with coworkers.	1	2	3	4

Appendix B (continued)

13. There is pressure for LGBT employees to stay closeted (to conceal their sexual orientation or gender identity/expression).	1	2	3	4
14. Employee LGBT identity does not seem to be an issue.	1	2	3	4
15. LGBT employees are met with thinly veiled hostility (for example, scornful looks or icy tone of voice).	1	2	3	4
16. The company or institution as a whole provides a supportive environment for LGBT people.	1	2	3	4
17. LGBT employees are free to be themselves.	1	2	3	4
18. LGBT people are less likely to be mentored	1	2	3	4
19. LGBT employees feel free to display pictures of a same-sex partner.	1	2	3	4
20. The atmosphere for LGBT employees is improving.	1	2	3	4

Total score _____

Minimum score 20

Maximum score 80

The distribution of the score indicates the existing environment for members of the LGBTQ+ community at your workplace. Closer to 20 indicates a workplace where members of the community would feel limited and fearful. Scores closer to 80 would indicate an environment where members of the LGBTQ+ community feel comfortable and can thrive in their workplace. Lower scores indicate work on diversity and inclusion would benefit not only the LGBTQ+ community but also the entire workforce.

Appendix C

LGBTQ+ Bias Inventory

1. I feel comfortable around members of the LGBTQ+ community in work or social settings.
 - A-Strongly Agree
 - B-Agree
 - C-Undecided
 - D-Disagree
 - E-Strongly Disagree
2. I think gender, gender identity and sexual orientation can be complex and are unique to an individual.
 - A-Strongly Agree
 - B-Agree
 - C-Undecided
 - D-Disagree
 - E-Strongly Disagree
3. I believe my attitude toward LGBTQ+ individuals can impact our interactions.
 - A-Strongly Agree
 - B-Agree
 - C-Undecided
 - D-Disagree
 - E-Strongly Disagree
4. I don't assume the gender, gender identity, or sexual orientation of another person when I meet them.
 - A-Strongly Agree
 - B-Agree
 - C-Undecided
 - D-Disagree
 - E-Strongly Disagree
5. I generally use neutral terms (e.g., "partner" instead of "husband" or "wife") to describe others' romantic relationships.
 - A-Strongly Agree
 - B-Agree
 - C-Undecided
 - D-Disagree
 - E-Strongly Disagree
6. I generally use the chosen name(s) and pronouns of individuals in my work, social, and home environments [examples: Will vs. William, Wes (They/Them), Vanessa (she/her)]
 - A-Strongly Agree
 - B-Agree
 - C-Undecided
 - D-Disagree
 - E-Strongly Disagree

7. I have a good understanding of the correct language or terminology to use with members of the LGBTQ+ community or in describing the community.
 A-Strongly Agree
 B-Agree
 C-Undecided
 D-Disagree
 E-Strongly Disagree
8. I feel confident correcting those around me if I hear them using incorrect, outdated, or derogatory terminology directed at the LGBTQ+ community.
 A-Strongly Agree
 B-Agree
 C-Undecided
 D-Disagree
 E-Strongly Disagree
9. I participate in LGBTQ+ events, training, and/or causes in my work and social environments.
 A-Strongly Agree
 B-Agree
 C-Undecided
 D-Disagree
 E-Strongly Disagree
10. I attend training and professional development focused on creating safe and supportive environments for the LGBTQ+ community.
 A-Strongly Agree
 B-Agree
 C-Undecided
 D-Disagree
 E-Strongly Disagree

Scores

Number of A's _____ X 5 = _____
 Number of B's _____ X 4 = _____
 Number of C's _____ X 3 = _____
 Number of D's _____ X 2 = _____
 Number of E's _____ X 1 = _____

Total score _____

A score of 40–50 – You are a strong ally of the LGBTQ+ community. You are learning about the community, committed to supporting the community and are making an effort to be inclusive. Keep up the good work and take your support to the next level and learn how to actively advocate for the LGBTQ+ community. You could lead training in your workplace, sponsor and attend a PRIDE event, or make watching/reading LGBTQ+ materials part of your routine.

A score of 30–39 – You are moderately inclusive. You are at the beginning of your journey and are working to understand and support inclusivity. It is a time to grow your knowledge, widen your circle and build upon your foundation of inclusivity. Challenge yourself to learn more, broaden your exposure to the LGBTQ+ community, and ask yourself the hard questions about your feelings around diversity, equity and inclusion. You can become an ally!

29 and below – You are struggling with inclusivity. Now is the time to commit yourself to challenge your mindset. You are not well-prepared to provide an inclusive and supportive environment for members of the LGBTQ+ community. The change will come if you commit to seeking resources, educating yourself, and challenging your mindset. You too can grow to become an ally.

Appendix D

Homophobia scale

This questionnaire is designed to measure your thoughts, feelings, and behaviors with regards to homosexuality. It is not a test, so there are no right or wrong answers. Answer each item by circling the number after each question as follows:

- 1 Strongly agree
- 2 Agree
- 3 Neither agree nor disagree
- 4 Disagree
- 5 Strongly disagree

1. Gay people make me nervous.	1	2	3	4	5
2. Gay people deserve what they get.	1	2	3	4	5
3. Homosexuality is acceptable to me.	1	2	3	4	5
4. If I discovered a friend was gay I would end the friendship.	1	2	3	4	5
5. I think homosexual people should not work with children.	1	2	3	4	5
6. I make derogatory remarks about gay people.	1	2	3	4	5
7. I enjoy the company of gay people.	1	2	3	4	5
8. Marriage between homosexual individuals is acceptable.	1	2	3	4	5
9. I make derogatory remarks like "faggot" or "queer" to people I suspect are gay.	1	2	3	4	5
10. It does not matter to me whether my friends are gay or straight.	1	2	3	4	5
11. It would not upset me if I learned that a close friend was homosexual.	1	2	3	4	5
12. Homosexuality is immoral.	1	2	3	4	5
13. I tease and make jokes about gay people.	1	2	3	4	5
14. I feel that you cannot trust a person who is homosexual.	1	2	3	4	5
15. I fear homosexual persons will make sexual advances towards me.	1	2	3	4	5
16. Organizations which promote gay rights are necessary.	1	2	3	4	5

Appendix D (continued)

17. I have damaged property of gay persons, such as “keying” their cars.	1	2	3	4	5
18. I would feel comfortable having a gay roommate.	1	2	3	4	5
19. I would hit a homosexual for coming on to me.	1	2	3	4	5
20. Homosexual behavior should not be against the law.	1	2	3	4	5
21. I avoid gay individuals.	1	2	3	4	5
22. It does not bother me to see two homosexual people together in public.	1	2	3	4	5
23. When I see a gay person I think, “What a waste.”	1	2	3	4	5
24. When I meet someone I try to find out if he/she is gay.	1	2	3	4	5
25. I have rocky relationships with people that I suspect are gay.	1	2	3	4	5

Reverse score the following items: 1, 2, 4, 5, 6, 9, 12, 13, 14, 15, 17, 19, 21, 23, 24, 25 (to reverse score the items 1=5, 2=4, 3=3, 4=2, 5=1). To calculate the total scale score, add items 1–25, then subtract 25 from the total scale score. The range of scores should then be between 0–100, with a score of 0 being the least homophobic and 100 being the most homophobic.



aicpa-cima.com | Diversity & Inclusion

Founded by AICPA and CIMA, the Association of International Certified Professional Accountants powers leaders in accounting and finance around the globe.

© 2022 Association of International Certified Professional Accountants. All rights reserved. AICPA and CIMA are trademarks of the American Institute of CPAs and The Chartered Institute of Management Accountants, respectively, and are registered in the US, the EU, the UK and other countries. The Globe Design is a trademark of the Association of International Certified Professional Accountants. 2205-418988