The process of crafting and passing legislation might be thought to be the locus of compromise par excellence.¹ Yet, where the law that results impinges upon moral or religious belief or practice, the issue of compromise arises anew, in both senses of the word: Individuals who oppose the law on moral or religious grounds believe that their political obedience will compromise them in a fundamental way. As a result, they plead for an exemption from the objectionable legal requirement and their plea is, then, a bid for further compromise.²

Compromise in the first sense concerns an undercutting of the self, while compromise in the second sense involves a grant of concessions. Yet unlike compromises that arise in the legislative process, or at least in some ideal version of it,³ the compromise involved in an exemption from a

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* James G. Campbell, Jr. Assistant Professor, Department of Legal Studies and Business Ethics, The Wharton School, University of Pennsylvania. I am grateful to Brian Berkey, Corey Brettschneider, Nico Cornell, Rob Hughes, Jack Knight, and Andrew Sabl for very helpful comments.


² Martin Benjamin refers to these two senses of compromise as internal (i.e., occurring within one person) and external (i.e., occurring between individuals or parties). Martin Benjamin, *Splitting the Difference: Compromise and Integrity in Ethics and Politics* (Lawrence: University Press of Kansas, 1990), 20. See also Chiara Lepora and Robert E. Goodin, *On Complicity & Compromise*, Oxford: OUP (2013), p. 27 (referring to “interpersonal ‘compromises with’” and “intra-personal feelings of ‘being compromised’”).

³ For the view that there are principled reasons to affirm compromise in politics, see, for example, Joseph Carens, “Compromise in Politics,” in *Nomos XXI: Compromise in Ethics, Law, and Politics*, ed. J. Ronald Pennock and John Chapman (New York: New York University Press, 1979), 135; Richard Bellamy and Martin Hollis, “Consensus, Neutrality and Compromise,” in
neutral law of general application involves neither an exchange of benefits nor the prospect of mutual benefit – two hallmarks of compromise in, say, political (and other) negotiations. There are several reasons to doubt the wisdom or fairness of the requested exemptions, then.

First, why should government confer a “private right to ignore [a] generally applicable law[]”5? Further, why defer to conscience at all? The claims of conscience compel from a first-person perspective; they have no hold over anyone but their bearer. And there is no necessary connection between these claims and moral truth – one might be just as gripped by a conscience dictating virtue as one demanding vice. Worse still, where the exemption would impose burdens on third parties, accommodating claims of conscience threatens not just political obedience but oppression of others too. Finally, if compromise embodies the best of politics, as at least some theorists contend,6 then conscientious exemptions might well embody its worst – instances of favoritism that offend against commitments to neutrality and equality too. Liberal political theory thus has special reason to be concerned about a robust exemption regime.

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6 See supra note 3.
These are all concerns that would support significant restrictions on the exercise of conscientious objection, or perhaps its elimination altogether, as some theorists have proposed. In this Chapter, I seek to defend rights of conscientious objection in ways compatible with the core commitments of liberal political theory. I do so first by arguing in favor of a highly, though not completely, deferential stance toward pleas for accommodations on conscientious grounds, and then by taking up in turn the challenges lodged against granting conscientious exemptions.

I frame the discussion through the challenges and requests for accommodations that have been raised in response to the Patient Protection and Affordable Care Act (PPACA), focusing in particular on the employer mandate – the legal requirement that employers with 50 or more employees provide health insurance that meets a minimum set of standards. Among these standards are rules requiring coverage for women’s healthcare, including all twenty FDA approved methods of contraception. The most prominent challenge to the contraceptive coverage requirement – the so-called contraceptive mandate – is the one the Supreme Court decided on the last day of its 2013 term, in Burwell v. Hobby Lobby. Hobby Lobby is a

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7 See, for example, Brian Barry, *Culture and Equality: An Egalitarian Critique of Multiculturalism* (Cambridge: Harvard Univ. Press 2001).


10 573 U.S. ____ (2014). The Supreme Court had occasion to revisit the contraceptive mandate in 2016, but it ultimately punted on the merits of the challenges before it. See Zubik v. Burwell, cite. The case is nonetheless notable for our purposes because it effectively resulted in an order to compromise on the existing compromise.

More specifically, *Zubik* involved a challenge to the accommodation process that the government had offered to non-profit religious organizations (ROs) that objected to the
closely-held corporation owned by the Green family, evangelical Christians who object, on religious grounds, to the use of certain forms of contraception. The PPACA’s employer mandate required that Hobby Lobby’s insurance package provide coverage for these forms of contraception. Hobby Lobby challenged the mandate under the Religious Freedom Restoration Act (RFRA), which states that a neutral law of general application may not “substantially burden a person’s exercise of religion” unless the law serves a compelling government interest and any other way of serving that interest would interfere with religious exercise at least as much. The Supreme Court held that the PPACA’s contraceptive coverage requirement substantially and unnecessarily burdened the family’s freedom of religion, and that of its corporation by extension. As a result of the decision, Hobby Lobby was permitted to exclude contraceptive coverage from its employee healthcare plan.

contraceptive mandate: The existing process allowed ROs to opt out of contraceptive coverage as long as they notified their insurance company or the government that they had religious objections to contraceptive use. But some ROs worried that the accommodation process was little better than that mandate itself as it too, they claimed, would render them complicit in contraceptive use. The government’s compromise, that is, stood to compromise the ROs in much the same way that the mandate did. The Court’s response? An order for further compromise: The Court first proposed a policy that it hoped would satisfy both sides. It then ordered the parties to submit briefs indicating whether they would be amenable to that policy. Cite. The briefs indicated that both sides were amenable, so the Court remanded the case to the lower courts with instructions for them to oversee a compromise between the parties. The outcome provides no resolution to the larger legal issues the case raised (in particular: what counts as a substantial burden on religious exercise under the Religious Freedom Restoration Act?). But Zubik stands an unusual and intriguing instance of the Court’s operating as a compromise broker.


12 In using *Hobby Lobby* for illustration, I set aside two unique features of the case. First, the owners of Hobby Lobby objected not to all forms of contraception but only to the four that posed a risk of acting after fertilization, by destroying the embryo that had formed. Other employers have sought exemptions from the employer mandate because they object to all contraceptive use. For purposes of the discussion here, I assume that the employer under consideration opposes all contraception, except when otherwise indicated.
Challenges to the employer mandate involve three features that render them especially difficult, and so fruitful, for an inquiry into the place of conscientious objection within a democratic polity. First, these cases turn upon an atypical conception of complicity. In the standard case of conscientious objection, the objector seeks to avoid having to participate directly in conduct he deems wrong. Paradigmatically, pacifists seek to avoid fighting in a war. But the employer mandate cases involve complicity in an asserted wrong that occurs at a far greater remove: The employer claims that simply by subsidizing an insurance package through which his employees access medical interventions he deems wrong, he is complicit in their wrongs – and indeed complicit enough, he thinks, for him to warrant an exemption. Historically, courts have denied pleas for exemptions where the objector’s connection to the conduct he believes wrong is attenuated in the way that the employer’s is. Thus, those opposed to war may not withhold the portion of their tax burden meant to fund the military, and those opposed to abortion may not withhold that portion of their university fees that fund campus health services.

Second, while much of the critical reaction to *Hobby Lobby* focuses on its extension of religious freedom rights to a for-profit corporation, I do not attend to those questions here. Employers organized as sole proprietorships or partnerships might also object to having to fund contraceptive use, and so the question of whether to accommodate an employer’s objections to aspects of a mandated employee health plan turn in significant part on considerations have nothing to do with corporate religious exercise. For critical engagement with the notion of corporations and freedom of religion, see Amy J. Sepinwall, *Corporate Piety and Impropriety: Hobby Lobby’s Extension of RFRA Rights to For-Profit Corporations*, 5 HARVARD BUSINESS LAW REVIEW 173 (2015).

where the health services provide abortions or abortion counseling. 14 \textit{Hobby Lobby} marked a shift from these cases. Recognizing complicity through subsidization, as \textit{Hobby Lobby} does, opens the door to a whole host of opt-outs, with potentially vast implications for much of our regulatory regime.

The second challenging, and so illuminating, feature of the employer mandate cases is that the requested exemptions threaten to impose costs upon third parties. If employers are released, on conscientious grounds, from their obligation to cover certain forms of healthcare, their employees will have to secure subsidization for, or provision of, the excluded drugs or treatment elsewhere, possibly at their own expense and inconvenience. 15 Historically, however, cases of religious accommodation have involved claimants who have wanted to be left alone; they have not sought to impose their convictions, or the implications of their convictions, on others. 16 As such, the employer mandate cases raise issues that courts have not yet had

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14 Goehring v. Brophy, 94 F.3d 1294, 1300 (9th Cir., 1996) (use of university registration fee to fund student health insurance plan that included abortion coverage did not substantially burden free exercise rights of students who objected to abortion on religious grounds because, in part, “plaintiffs are not required to accept, participate in, or advocate in any manner for the provision of abortion services”), overruled on other grounds by City of Boerne v. Flores, 521 U.S. 507; Erzinger v. Regents of Univ. of Cal., 137 Cal.App.3d 389, 187 Cal.Rptr. 164, \textit{cert. denied}, 462 U.S. 1133 (1983).

15 While the Court dismissed this concern in \textit{Hobby Lobby}, contending that a work-around could be provided to the corporation without imposing any additional costs on the female beneficiaries of \textit{Hobby Lobby}’s insurance plan, \textit{see Hobby Lobby}, 134 S. Ct. at 2782, commentators have noted that that is not in fact how things played out. Instead, even a full year after the Court issued its decision, \textit{Hobby Lobby}’s employees were still not receiving coverage, at financial or even significant health costs to themselves. Nelson Tebbe, \textit{Hobby Lobby}’s \textit{Bitter Anniversary}, \textit{Balkinization}, Jun. 30, 2015, http://balkin.blogspot.com/2015/06/hobby-lobbys-bitter-anniversary.html.

16 For example, in one of the seminal cases grounding the test for religious accommodation, Amish parents successfully challenged a Wisconsin law requiring education through age 16, arguing that they needed their children to be free to fulfill the farming obligations incurred in later adolescence, and that they feared the corrupting influence of a secular education. See
significant occasion to think through. They invite us to work out the appropriate balance between, on the one hand, the employers’ interests in purity of conscience and, on the other, the material (and perhaps also expressive) costs of being denied what is otherwise a statutory entitlement.

Finally, the employer mandate challenges exemplify a kind of conscientious objection that is especially threatening to democratic politics. The typical case for an accommodation involves a claimant pressing a marginal religious or moral commitment, and an exemption can be granted to him with little or no disruption to anyone else, and so no worries about government partiality. Thus, when Congress enshrines Native Americans rights to use peyote (an otherwise illegal drug) in their religious ceremonies, we can congratulate ourselves for our benevolence and cultural sensitivity. When the Supreme Court honors the pacifist employee’s objection to manufacturing tanks even though he raised no objection to manufacturing the steel used to make these tanks, we can celebrate our deference and humility. In both instances, accommodation implicates no one else’s legitimate interests. But when the government faces a conflict between respecting religious freedom and women’s reproductive rights, any outcome it pursues threatens an intolerable favoritism. This conflict, more familiarly played out in abortion politics, is perhaps

Wisconsin v. Yoder, 406 U.S. 205 (1972). Their request involved only an effort to insulate their religious community, not an impingement upon anyone else’s rights or entitlements.

17 I discuss the relevant case law at length, with an eye to establishing that the current doctrine neglects third-party costs, in Conscience and Complicity: Assessing Pleas for Religious Exemptions in Hobby Lobby’s Wake, 82 U. CHI. L. REV. 1897 (2015).

18 In Emp't Div. v. Smith, 494 U.S. 872 (1990), the Court upheld Oregon’s prerogative to deny unemployment benefits to two members of the Native American Church who had been fired for their use of peyote, a drug they had used as part of a religious ritual. Congress responded by enacting RFRA, thereby implicitly endorsing the Smith plaintiffs’ rights to peyote use for religious rituals.

the most vexing (and belabored) one in the literature on democratic disagreement.\textsuperscript{20} The employer challenges to contraceptive provision crystallize the conflict and allow us, perhaps, to see a way out.

I aim in the first part of the chapter to defend a qualified, albeit quite deferential, stance on conscientious accommodation. But that does not mean that we should offer exemptions to all comers. The second half of the paper explores limits to the presumptively deferential exemption regime that the first part defends.

In sum, the aspiration here is to find a balance – a suitable compromise – between claims of conscience and the foundational commitments of a liberal democracy. The outcomes at which I arrive may not find widespread favor among political liberals but I believe that they maintain faith with the spirit of political liberalism nonetheless.

I. Conscience and Accommodation

A. Defining and Defending Conscience

Thomas Hill defines “conscience” as “a capacity, commonly attributed to most human beings, to sense or immediately discern that what he or she has done, or is about to do (or not do) is wrong, bad, and worthy of disapproval.”\textsuperscript{21} This definition seems overly cognitive, however.


\textsuperscript{21} Thomas E. Hill, Jr., “Four Conceptions of Conscience,” in Nomos XL: Integrity and
For one thing, conscience is more than mere judgment, or the formation of a belief that something is “wrong, bad, and worthy of disapproval.”\(^{22}\) If I have not internalized a particular moral prohibition – if I have no conviction in regards to it – I may well know that an act I have done, or am about to do, is wrong and worthy of disapproval and yet feel no compunction about it. That is, it forms no part of my conscience. Further, if I have internalized the prohibition then my conscience is likely to elicit more than just the belief that what I am about to do is wrong; it will also provide motivation to refrain from committing the wrong, and anticipatory guilt or fear at the prospect of doing wrong. In other words, “conscience,” as I shall understand the term, is a complex of cognitive, conative and emotional dispositions.\(^{23}\)

In addition to the dispositions that conscience requires, we should also attend to its content. The commitments constitutive of one’s conscience are those that are central to one’s identity.\(^{24}\) These can be non-moral (e.g., “never let the fire in one’s soul die,”\(^{25}\) or “may what I


\(^{22}\) Hill, op. cit.

\(^{23}\) See, e.g., C.D. Broad, "Conscience and Conscientious Action," in \textit{Philosophy, XV, No. 58} (New York: Humanities Press, 1952), 118. I argue elsewhere that corporations lack conative and emotional dispositions and it is for this reason that we may deny that they have rights of free exercise in their own right. See Sepinwall, \textit{supra} note ____ [Piety].

\(^{24}\) See, e.g., Joseph Raz, \textit{The Authority of Law: Essays on Law and Morality} (Oxford: Oxford University Press, 1979) (“The areas of a person’s life and plans which have to be respected by others are those which are central to his own image of the kind of person he is and which form the foundation of his self-respect.”); Kwame Anthony Appiah, \textit{The Ethics of Identity} (Princeton: Princeton University Press, 2005) (arguing that claims of conscience are “likely to represent deeply constitutive aspects of people’s identity.”); Kent Greenawalt, “Refusals of Conscience: What Are They and When Should They Be Accommodated?,” \textit{Ave Maria Law Review} 9(1) (2010): 47-66, 49 (Conscience, in its “modern usage connotes something stronger, that she would disregard a deep aspect of her identity if she went along.”); Peter Fuss, “Conscience,” in
do flow from me like a river, no forcing and no holding back, the way it is with children.”26),
moral (“I will recognize the inherent dignity of all people and treat them all with equal respect,”
or “I will not unjustifiably harm another”), or religious (e.g., “I will treat all human life from the
moment of conception as sacred”). Moreover, each of these can be specified in a multitude of
ways. For example, “I will not cheat at my poker game” is a specification of “I will play fair” (a
moral commitment).

I doubt that non-moral commitments could justify a conscientious exemption, for we do
not take it to be the state’s role to facilitate our efforts at self-actualization. By contrast, moral
and religious commitments are typically other-regarding and, for good or ill, we privilege
commitments motivated by concern for others over commitments motivated by concern for
self.27 As such, we have more reason to exempt someone from a law binding on the rest of us
where that law conflicts with a moral or religious commitment than where it conflicts with a
commitment aimed at self-actualization that does not have religion or morality as its source.28 At

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26 Rainer Maria Rilke, Rilke’s Book of Hours 65, trans., Anita Barrows & Joanna Macey (New
York: Riverhead Trade, 2005).

27 For the view that the hierarchy between moral and non-moral commitments should trouble us,
see Williams, op. cit., p. 23 (“While we are sometimes guided by the notion that it would be the
best of worlds in which morality were universally respected and all men were of a disposition to
affirm it, we have, in fact, deep and persistent reasons to be grateful that that is not the world we
have”).

28 Jeremy Waldron offers a possible rationale for having the state treat moral or religious
commitments more seriously than non-moral ones. He has argued that a conscientious bid for an
exemption is not a bid to escape law; it is a request that secular officials recognize that the
objection owes obedience not just to the law of the state but also to the laws of one or another
religious (or, I would add, moral) authority. Jeremy Waldron, "One Law for All: The Logic of
thinking, religion and morality have an authority of their own, sometimes even one that is as
any rate, since most claims for an accommodation turn on moral or religious commitments, I do not consider non-moral commitments further. On the other hand, I follow those theorists who argue, despite much law to the contrary, that we should be willing, where appropriate, to accommodate not just religious claims of conscience but moral ones too. I seek to elucidate, in weighty as, or even weightier than, the state’s. There is reason to doubt that one’s self-chosen commitments can claim this much authority. (I explore the relative weights to be accorded to religious and political obligation in what follows, see infra Part II.A.1.)

I note, at least in a preliminary way, that, for some deeply held personal commitments, it will not be easy to discern whether they are moral in nature or not. For example, one can stake her identity on her strict adherence to one or more moral rules – e.g., “I am the kind of person who would never cheat.” Further, one can treat one’s personal commitments as if they were moral imperatives, such that in violating such a commitment – e.g., “I will be true to myself” – one not only endures a personal failure but also commits a wrong. This way of viewing personal commitments suggests that they are something like promises to self. (See Connie Rosati, “The Importance of Self-Promises,” in Understanding Promises and Agreements: Philosophical Essays, ed. Hanoch Sheinman (Oxford: Oxford University Press, 2011) 124-155, for an account elucidating the structure and grounds of self-promises). It also suggests that Bernard Williams’s distinction between moral and non-moral commitments might be overdrawn. See Bernard Williams, Moral Luck, (Cambridge: Cambridge University Press, 1981), p. 23. Perhaps the distinctive mark of moral commitments, then, is that their content is not, or not merely, self-regarding. In the secular moral context, these rules typically concern how we should treat others. In the religious context, the “others” whom the rules concern might include a deity and its creations.

what follows, when and why we should conclude that these claims should ground an accommodation.

To begin, one might wonder why any conscientious commitments ought to command our respect. Andrew Koppelman argues that conscience poorly tracks the cases where we feel exemptions should or should not be granted. Thus, some claims that we are inclined to think worthy of accommodation are not claims of conscience per se. For example, those who seek an exemption from the ban on peyote, because peyote is used in religious ceremonies, do not claim that their consciences mandate peyote use so much as that their religion does. On the other hand, conscience can be strongly felt in favor of claims that we would not want to grant. Thus, Koppleman offers the rationale provided by a man who murdered his sister-in-law and her infant daughter because, as the murderer recounted, he received a divine command that he felt he could not disobey.

The first half of Koppelman's puzzle seems readily resolved once we note that the dictates of conscience may be specified in a multitude of ways and the reasons we have for accommodating these dictates provide at least a prima facie ground for accommodating their specifications. Thus we allow Native Americans to use peyote because peyote use is a central part of their religious observance and we recognize that religious observance is a matter of conscientious conviction (at least for the religious adherent). Thus conscience plays a mediating role in our concluding that, for example, religious peyote use warrants an accommodation in the face of the federal drug laws.


32 Koppleman, op. cit. at 221-222.
The second half of Koppelman's puzzle, however, which turns on the questionably moral nature of the contents of a conscience, is more troubling. And Koppelman is not alone in noting that claims of conscience need not track objective, or even commonly held, moral truths. Other theorists invoke Huck Finn as the paradigmatic instance of someone whose conscience would have led him astray had he heeded it, because he had internalized the law of his day, and so felt deep inner turmoil about not turning Jim in. And Hannah Arendt’s great and devastating insight in *Eichmann in Jerusalem* is precisely along these lines. She writes, “it was not his fanaticism but his very conscience that prompted Eichmann to adopt his uncompromising attitude [i.e., his unwavering devotion to the “final solution”] during the last year of the war.”

Moreover, for Koppelman, it is not just that there is no reason to expect that the dictates of anyone’s conscience will be worthy of deference but also that conscience itself – the capacity, rather than its contents – is hardly worthy of respect. Koppelman defines conscience as “an imprecise word for an internal compulsion to act that is specified only by the possessor’s internal psychology.” Conscience, that is, is the capacity that turns one’s convictions – whatever their source – into authoritative commands. But so defined, Koppelman argues, conscience can play no compelling role in justifying accommodations: “Neither conscience … nor volitional necessity necessarily points toward anything that other people have any obligation to respect. … Perhaps it is very hard for someone to resist the force of volitional necessity, and perhaps that counts as a (rebuttable!) reason not to ask them to do it. But in that case, the appropriate response

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is not respect. It is pity." 36 In sum, the problem with conscience for Koppelman is that it “is entirely unmoored from any objective value” 37 and it is heeded automatically, and not because its possessor reflectively endorses its commands.

Contrary to Koppelman, I believe that the process of heeding one’s conscience is not as reflexive as he contends, and more valuable than he allows. The notion that we follow our conscience merely as a matter of compulsion fails to track both the phenomenology of, and our discourse around, conscience. Our most prominent experiences of conscience arise when we face a conflict between two incompatible norms – for example, secular law and religious conviction. There is no proceeding automatically in the face of this conflict. If we see both as normative – if we have adopted an “internal point of view” with respect to each 38 – the conflict will call us to attention. We will be forced to decide which norm to follow, and the process of so doing will require that we engage in conscious deliberation.

With that said, some people do take their claims of conscience to be automatic trumps. Even here, however, we should not treat reliance on conscience as a matter of brute compulsion. For the automatic adherence to conscience would quite likely have been preceded by a moment when the individual in question did deliberately decide that conscience would prevail. This is just the way it is with commitments – we deliberately adopt them precisely so that, from the moment of their adoption, they will operate for us as non-starters: 39 To adopt a commitment is to decide once and for all that it will function as a trump. Should a commitment be implicated at

36 Id., p. 237.
37 Id., p. 239.
39 The description of commitments in this paragraph borrows from David Owens’s account of obligations in David Owens, Shaping the Normative Landscape, (Oxford: OUP, 2012), pp. 79-89.
some time thereafter, we will not need to go through the deliberative exercise of deciding what weight to give it, less still whether to heed it at all. That work was done the moment we adopted the commitment. It is efficient to proceed in this way, but it is also appropriate to do so: What it is for something to be a conviction is for it to preempt our considering whether it should dictate our conduct. Having been made a conviction, it just does dictate. Other commitments work the same way. For example, the marriage vow, along with its commitment to fidelity, is intended to take off the table each spouse’s recurring evaluation of whether to stay in the relationship. While the marriage is well functioning at least, the question should not even arise; the vow short-circuits it. And convictions are just commitments of a particular kind – as I have already said, commitments central to one’s identity. In sum, Koppelman is right that there is something automatic about the exercise of conscience. But there is nothing unusual or embarrassing about the deliberative elision that conscience involves.

Turning now to the other complaint, that conscience fails to track objective value. One can agree with those who express the worry and yet still believe that conscience itself is intrinsically valuable. The project of living one’s life in accordance with a set of values one chooses (or at least affirms) is a distinctive trait of persons. Living according to one’s conscience gives meaning to our lives, making them about more than the peripeteia of everyday existence. The fact that we are meaning-creating creatures, that we can and do play a role in shaping our life stories, is valuable in its own right. Insofar as conscience, which again consists of our identity-defining commitments, is central to the direction our lives take, it too is valuable in its

40 Or, more precisely perhaps, conscience may be central to determining the features that our life stories will not include. Thus the conscientious objector to war does not want a life story in which he has engaged in military action; the conscientious objector to physician-assisted suicide does not want a life story in which she has used her medical training to help someone else end his life; and so on.
own right. We can grant all of this even while acknowledging that countervailing considerations might, at the end of the day, mandate that we deny the conscientious objector an accommodation. The connection of conscience to self, that is, confers a presumption in favor of claims of conscience. I shall go on to specify the circumstances where the presumption may be defeated. First, though, I seek to argue that conscience should always get a thumb on the scale.

B. *Deferring to Conscience*\(^{41}\)

When it comes to blaming one another for participation in, or facilitation of, a wrong, both legal and moral practice set the necessary threshold for complicity in light of the gravity of the sanctions that a finding of complicity entails. Thus, under much domestic criminal law, for example, the predicates for complicity are quite demanding, given the gravity of a criminal conviction. In particular, one will be found complicit only if one shared the perpetrator’s purpose in seeing the crime completed and one at least attempted to assist or encourage its commission.\(^{42}\) More generally, the harsher the sanction, the more strongly connected one must be to the wrong – causally and psychologically – in order for one to be held morally or legally responsible for it.\(^ {43}\) In this way, third-personal judgments of complicity – those judgments we form about others -- are both standardized and appropriately sensitive to commonsense ideas about individual culpability.

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\(^{42}\) Model Penal Code 2.06; Rosemond v. United States, 570 U.S. ____ (2014).

\(^{43}\) See, e.g., Lepora and Goodin, op. cit., pp. 59-70 (providing a detailed account for grading complicity that turns in significant part on the strength of the putative accomplice’s causal connection to another’s wrong).
But our first-personal complicity judgments – each of our assessments of our own culpability in another’s wrong – are nowhere near this regular, and this is so in light of three possible ways in which the religious adherent’s views might differ from those of the mainstream moral and legal culture. First, in a pluralistic society like ours, there is often widespread disagreement over what counts as a wrong. Contraceptive use is a paradigmatic case.

Second, we might disagree about the empirical facts. For example, Hobby Lobby’s owners believe that, of the twenty forms of contraception that the ACA mandates including in an employer-based health plan, four of these are abortifacients. The medical establishment disagrees. This is not a dispute about whether destroying embryos is morally permissible; it is a dispute about whether these four contraceptive devices work by destroying embryos. So it is a factual, and not a moral, dispute.

Finally, there is a third kind of disagreement, and it is the one of greatest relevance here – disagreement about the kind of connection one must bear to another’s wrong in order for one to be complicit in that wrong. As described above, standard moral and legal accounts proceed with relatively demanding conceptions of complicity. But conscientious objectors to insurance subsidization under the PPACA, or conscientious tax resisters, operate with a conception of complicity that is far more encompassing than the standard account. These individuals believe that mere facilitation in a wrong (or in conduct they believe wrong) is sufficient to render them morally responsible for that wrong, and this is so even if their contribution is made at several layers of remove from the wrong. Thus, in _Hobby Lobby_-type contraceptive mandate challenges,

the employer believes that merely by subsidizing an insurance plan through which its employees or their dependents have access to contraception, the employers become complicit in contraceptive use. Zubik v. Burwell, which consolidated a series of challenges brought by nonprofit religious organizations, involved an even more tenuous complicity claim: These organizations contested on complicity grounds not the contraceptive mandate itself but instead the one-page form they were required to fill out in order to be released from the mandate. Given how attenuated their connection to the asserted wrong, their complicity claim was taken to be “paradoxical and virtually unprecedented”\(^\text{45}\) by eight of the nine Courts of Appeals to adjudicate their cases.\(^\text{46}\) Cases like \textit{Hobby Lobby} and \textit{Zubik} thus pit conventional accounts of complicity against the more encompassing, less intuitive accounts of religious groups. These cases then raise the question: Even if we are prepared to allow individuals to decide for themselves on matters of value (e.g., whether contraceptive use is wrong), why we should defer to those with non-standard accounts when it comes to articulating the relevant standard of complicity?

The standard account – in particular, the one immanent in law – assesses the magnitude of one’s complicity in light of the strength of the causal connection between the putatively complicit actor and the asserted wrong. I have argued elsewhere that we should not judge the strength of claims of conscientious objection on the basis of the strength of the complicity claims underpinning them, for the pain the objector would experience in contributing to a wrong may be insensitive to the extent of her anticipated contribution.\(^\text{47}\) Being made to act against conscience


\(^{46}\) See, e.g., Caroline Mala Corbin, \textit{Deference to Claims of Substantial Burden}, 2016 U. Ill. L. Rev. 10, 12 & n. 16.

\(^{47}\) Sepinwall, Conscience and Complicity, op. cit.
produces a certain kind of pain – the pain of a loss of integrity, or a dislocation from the self.\textsuperscript{48} It is easy for many of us to imagine how compelled commission of a wrong might produce this sense of self-transgression, and yet difficult for us to fathom how a compelled remote and minor contribution to that wrong might do so. But, from the perspective of one who holds a more expansive view of complicity, and so more readily sees herself as implicated in a wrong, the pain of facilitation in a wrong may be no less than that for the person who is made, against his will, to participate in the wrong. For example, the Quaker pacifist might view paying taxes to fund a war as no less violative of his commitments than is fighting in that war. And what should matter for purposes of conscientious accommodation is the objector’s felt sense of complicity, not the sense of complicity we would have were we in her shoes.

Put differently, conscience is tied up with the self, so it is ineluctably subjective. Individuals may differ with respect to how readily their consciences are activated even where they agree on matters of substantive morality or religion – e.g., where all the individuals in question believe that contraceptive use is wrong. One person will think that she bears responsibility only for her own contraceptive use; another will think she bears responsibility for any contraceptive use that she has facilitated, through its provision or subsidization. But the subjective experience of both may well be the same – each may think that she has done wrong in light of her connection to contraceptive use, and the breach of conscience may feel equally severe for each of them.

\textsuperscript{48} See, e.g., John Stuart Mill, *Utilitarianism* (New York: Liberal Arts Press, 1957), 36 (describing as the “essence” of conscience the feeling of “a pain, more or less intense, attendant on violation of duty, which in properly cultivated moral natures rises, in the more serious cases, into shrinking from [the violation] as an impossibility.”); Childress, op. cit., p. 321 (describing the reaction that would attend a breach of conscience as an “ache of guilt”).
As a polity, we have decided that there are circumstances where the law should, all else equal, protect individuals from having to contribute to conduct they deem wrong and the feelings of guilt to which that contribution would give rise. This is the rationale underpinning conscientious objection to a military draft. But if the foregoing is correct, we have no reason to think that an objection to fighting in a war is more intrinsically compelling than is an objection to funding that war. To be sure, there may be extrinsic considerations that would justify our more readily exempting someone from military service than from paying taxes to support a war. For example, it may be easier to find a replacement for the conscientious objector to a draft than it would be to find alternative funds to cover all of the tax dollars that would be withheld if we were to allow individuals to resist paying taxes for every government initiative they oppose. I shall have more to say about when countervailing considerations should restrict our accommodating conscientious objections. The point for now, however, is that, looking at the objections on their own merits, the very reasons we accommodate objectors to the draft obtain for objectors to more remote contributions to war, like taxes. In both cases, the objector believes that he would be complicit in war, which the objector believes wrong. In both cases, the objector anticipates that his complicity will violate some of his most fundamental commitments, and so he conceives of his prospective complicity as a source of deep pain. If contributing would elicit substantial guilt for draftee and taxpayer alike, we have no reason – again, on the intrinsic merits of their claims – to yield to the first and not the second. All else equal, each has an equally compelling claim for accommodation.

The foregoing treats both military participation and military funding as differing only in degree of contribution. But one might contend that they are different in kind: The draftee performs the controversial act; the taxpayer merely funds it. The same might be said of the
doctor who objects to abortion or physician-assisted suicide (PAS) relative to some other individual who contributes to it more remotely – e.g., the taxpayer who funds Medicaid abortions or the store clerk who rings up the PAS prescription. When it comes to complicity, the former are like principals to a crime while the latter are like minor accessories. Surely this difference should make the objection of the person who would be made to perform the objectionable act more compelling than the claim of the person who would contribute to it more remotely, the thought would go.

I maintain, however, that it is no less tendentious to refer to the draftee or the physician as someone who would be made to “perform” the objectionable act than it is to characterize both draftee (or physician) and taxpayer as “contributors” or “participants.” For medical care – in particular, the decision whether to have an abortion and especially whether to avail oneself of PAS – is typically a joint endeavor, involving physician and patient. Both are participants in the treatment decisions. The taxpayer or pharmacy clerk contribute far less directly, to be sure. But the difference in question is just one of degree, not of kind. The point is even clearer in the face of the two objectors to military conduct – the draftee and the taxpayer. The draftee does no more than participate in the war. Indeed, it is conceptually impossible for any one person to wage war; instead, war is, by definition, a collective endeavor. Again, the draftee’s participation is more direct than is the taxpayer’s. But again that fact alone does not make an objection to the draft more compelling than an objection to funding the military. And indeed if the law did not recognize that different kinds of participation in a war might nonetheless lead to reasonable feelings of complicity, it would require all pacifist draftees to fulfill their service in noncombatant positions, rather than exempting those who object to facilitating war from military service altogether. That is, the fact that drafted pacifists may elect to perform community, rather
than military, service shows that what matters is participation – including mere facilitation – and not perpetration.

Legal and moral thinking go wrong, I have argued, in distinguishing between different instances of facilitation on the basis of the strength of the causal connection between the objector and the asserted wrong. But they do not restrict conscientious exemptions to those who would be made to perpetrate the asserted wrong. Nor should they. Participation may be a matter of degree, but the sense of guilt may not – and indeed need not – track the extent of one’s causal involvement.

In sum, if we think that the law, at least all else equal, should protect people from having to participate in conduct they deem wrong then we have reason to defer to the objector’s subjective sense of implication even if it is one we do not share. We have, that is, presumptive reason to exempt the person who objects to funding contraceptive use just so long as she would view funding as a significant source of complicity in conduct she deems wrong. With that said, the deference I urge is merely presumptive. I turn now to considering the considerations that can and should defeat it, and the policies and values that should accompany, inform and constrain a regime of moral or religious accommodation.

II. Conscientious Exemptions and Liberalism

One might grant that there is a case to be made in favor of conscientious objection and still contend that a robust exemption regime offends against fundamental liberal values. In particular, one might argue that such a regime conflicts with three key liberal commitments: First, one might worry that granting exemptions is unfair because oftentimes the exemptions will impose significant costs on individuals who do not share the objectors’ religious convictions.
Second, insofar as as an exemption would impose burdens disproportionately on historically oppressed groups – women, in the contraceptive mandate cases, or gays and lesbians in the cases where business owners seek to deny employment or goods and services on the basis of sexual orientation – one might worry that exemptions involve discrimination, and governmental complicity therein. And, finally, one might see in an exemption regime a more widespread failure of governmental neutrality: Had the law evolved in more neutral ways, the thought would go, there would be no need for customized departures from it in the first place.

In this Part, I interrogate the limits and merits of our exemption regime. To that end, I consider, in Part II.A, when a court faced with a benign complicity claim should issue an exemption. I take up the second and third concerns listed above in Part II.B. There, I consider how we should handle what I shall call “suspect complicity claims” – those aimed not, or not entirely, at ensuring the objector’s moral and religious purity but instead at undermining the challenged legal regime or expressing animus toward the groups it is aimed to protect.

A. Externalizing the Costs of One’s Moral or Religious Convictions

I have sought to argue that we should, all else equal, grant an exemption from a legal requirement if adhering to it would contravene an individual’s deeply held moral or religious convictions. But often all else is not equal. In the employer mandate context in particular, granting the employer an exemption might well leave his employees without adequate healthcare coverage. Thus, in the cases where employers object to having to fund contraception, we would have reason to deny their bids for an exemption if the women covered by these employer plans could then obtain contraception only at significant cost or inconvenience to themselves – as

49 I elaborate on the arguments in this and the next paragraph in Sepinwall, “Conscience and Complicity,” op. cit.
might have happened if the Obama administration had failed to convince the insurance companies to offer contraception for free. Courts would also have reason to deny exemptions where the employer objected to life-saving treatment (e.g., blood transfusions, which Jehovah’s Witnesses oppose), and there was no alternative arrangement.

More generally, claims of conscience ground at most a presumption in their favor. That presumption will be defeated when the cost of an exemption for third parties exceeds some threshold. Just where this threshold lies is a matter for us to decide through democratic deliberation. We need to determine together the extent to which we value freedom of conscience, and the burdens we are therefore willing to incur, or impose upon others, in order to respect it. Once we have done so, we will have identified a level of burden below which exemptions should be granted in the face of sincere conscientious objection and beyond which exemptions may be denied. In short, one constraint on our exemption regimes arises in light of the material consequences an exemption might entail for third parties.

B. Political Oppression and Animus

Even if we need not worry about third-party costs, one might still find exemptions objectionable, for they look to provide a way for individuals who lost in the democratic sphere to evade the outcome they opposed.\textsuperscript{50} A plea for an exemption is, in other words, the enemy of compromise: The pleading party is unyielding, and granting him the exemption can undermine the prospect of compromise in future efforts at legislation. After all, why should a party

\textsuperscript{50} As Douglas NeJaime and Reva Siegel argue, this was just the strategy underpinning the Hobby Lobby case: “After failing to achieve a complicity based exemption through legislation, lawyers turned to individual complicity-based claims to exemption through litigation under RFRA.” Douglas NeJaime and Reva B. Siegel, “Conscience Wars: Complicity-Based Conscience Claims in Religion and Politics,” \textit{Yale Law Journal} 124 (4): (2015, at *26).
dissatisfied with some proposed legal requirement settle for a second-best version of his preferred outcome when he can instead, as a conscientious objector, seek to evade the resulting law altogether? The worry about evasion is especially compelling where one suspects that the objector aims not, or not just, to preserve the purity of his soul but also to right this (supposed) wrong through his objections, which he hopes will undermine the statutory program altogether. The concern, in short, is that these moral or religious objectors intend sabotage.51

And there is an even more cynical worry lurking in some of the reaction to exemptions to the contraceptive mandate. On this thought, what motivates opposition to contraceptive use is not genuine concern for nascent human life but instead animus against women. As Ilyse Hogue, director of NARAL, says about the challenges, “‘The truth is that this is not about religious

51 NeJaime and Siegel compellingly identify sabotage as the ultimate objective in bids for exemption from having to participate in contraceptive provision, abortion, or gay weddings. They quote the strategy as articulated by Bishop James Conley, who described *Hobby Lobby* as an exercise of religious liberty intended not to protect conscience so much as an effort to evangelize: “‘If we want to protect our religious liberty, the very best thing we can do is to use it – to transform culture by transforming hearts for Jesus Christ.’” *Id.* at *26* (quoting Bishop James Conley, “Hobby Lobby Decision Is Also a Mandate,” *Southern Nebraska Register: Bishop’s Column*, July 11, 2014. NeJaime and Siegel describe this strategy as an instance of “‘preservation through transformation’”: “when an existing legal regime is successfully challenged so that its rules and reasons no longer seem persuasive or legitimate, defenders may act to preserve elements of the challenged regime through new rules and reasons.” *Id.* at *26-27.
freedom, it's about sexism, and a fear of women's sexuality.” Certain efforts to restrict access to abortion have been read to bespeak misogyny as well.

In short, the concern here is not, as it was above, about discrete third parties who bear direct costs if the government grants an exemption. Instead, the concern, if correct, would give all citizens a reason to feel aggrieved by the intransigence of the objectors. And, in the wake of the enhanced religious freedoms *Hobby Lobby* inaugurated, as well as the depth and number of our sociocultural divides, the concern – at least in its most extreme form – might cause us to despair of the viability of our liberal democratic regime altogether. To address these worries, I consider in turn two possible policy responses – (1) no exemptions; and (2) public provision.

1. No exemptions

Given the threat of sabotage, and the difficulty in discerning the objectors’ true motivations, we might decide to grant no exemptions at all. Andrew Koppelman proposes as much when he argues that we should not permit any exemptions if the legal requirement from which the exemption is sought can function only with complete, or at least near-complete,

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53 See, e.g., Catharine A. MacKinnon, *Feminism Unmodified: Discourses on Life and Law* (Cambridge: Harvard University Press, 1987); Reva Siegel, “Reasoning from the Body: A Historical Perspective on Abortion Regulation and Questions of Equal Protection,” in *Stanford Law Review* 44(1992): 261-381, 377 (“when the state enacts restrictions on abortion, it coerces women to perform the work of motherhood without altering the conditions that continue to make such work a principal cause of their secondary social status.”).
compliance.\textsuperscript{54} And this is just the way courts have traditionally proceeded, denying religious accommodations where the requested exemptions would undermine the system or program the legal requirement aims to support. Thus, courts do not permit tax evasion on religious grounds because the tax system could not survive a multitude of exemptions.\textsuperscript{55} So too they have denied exemptions from Sunday closing laws on the ground that allowing employers to close on any day they choose would undermine the effort to grant citizens a \textit{common} day of rest.\textsuperscript{56} In this way, Koppelman’s concern about subverting the law through a grant of too many exemptions makes sense.

At the same time, the notion that the prospect of being granted an accommodation should turn on how many others share one’s objection has the counterintuitive consequence that widespread opposition garners less deference than does opposition that is idiosyncratic or unusual. Because intersubjective convergence upon a proposition is at least some evidence of the proposition’s truth, one might instead have thought that widespread opposition ought to be more compelling than opposition voiced by a few. And, at any rate, oppression of a significant minority is surely worse than oppression of an insignificant one.

At the same time, government accommodation to religion threatens the commitment to neutrality that liberal democratic politics requires, and invites tensions between the party seeking the exemption and the party whose choices are impugned if the exemption is granted – e.g.,


\textsuperscript{55} See, e.g., Emp't Div. v. Smith, 494 U.S. 872, 881 (1990) (stating that the “tax system could not function if denominations were allowed to challenge the tax system because tax payments were spent in a manner that violates their religious belief” and invoking United States v. Lee, 455 U.S. 252 (1982) and Hernandez v. Commissioner, 490 U.S. 680 (1989) as support).

religious nonprofits and women in the contraceptive mandate cases, or religious wedding
vendors and gays and lesbians in cases involving opposition to same-sex marriage.

To elaborate: From the perspective of the employer with conscientious objections to
some of the forms of healthcare he is mandated to cover, the difficulty is just the obverse of the
problem of dirty hands: In the classic case of dirty hands, politicians compromise themselves in
order to carry out our political will. As a result, they bear the moral stain and suffer the
transgression of self on our behalf. Those who believe that contraceptive use (or other medical
care that employers are mandated to cover) is wrong might think of the employer mandate as just
the other side of the coin. Under the mandate, the government recruits employers to subsidize
contraception and thereby outsources the moral stain to them.

The government might seek to protect these employers from having to incur this stain by
allowing them to exclude contraception from their insurance plans, as the Court did in *Hobby
Lobby*. But excusing employers from contraceptive coverage because they would otherwise feel
implicated in a wrong involves symbolically denigrating women’s rights. In other words, having
a woman’s access to contraception turn not on her own convictions but instead on those of her
employer puts them both in a contest, and has the government choose the victor. This is the kind
of choice that a government committed to neutrality and equality should at all costs seek to
avoid.

None of this provides a conclusive response to Koppelman’s proposal that we jettison
exemptions altogether in most cases. But it does call attention to a prior question that might
allow us to evade Koppelman’s proposal altogether: The exemption/no-exemption options arise
after we have already made a choice – that provision of basic healthcare will fall to private

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employers, rather than the government. Is there an argument from liberalism that should prompt us to revisit that choice?

2. Public Provision

Given the controversy over contraception, one might well wonder why providing coverage for it should have fallen within the employer mandate in the first place. Had the government, from the outset, undertaken the obligation to provide contraception to all women who needed it, the conflict between employers’ conscience and employees’ reproductive freedoms would have been avoided. More generally, the government should not recruit its citizens to provide goods or services that a significant portion of the populace opposes on conscientious grounds. Instead, providing these goods and services should be a core government responsibility, and it should have been recognized as such during the debates over the PPACA.

It would be naïve to overlook the role that special interests played in defeating a public option, under which government would have competed with private insurance companies for healthcare subscribers.\(^{58}\) We can anticipate that these interests would work even more strenuously to impede a regime under which government was the only game in town, even if government played the role of sole provider for only some, but not all, of the healthcare coverage individuals might seek. For good or ill, however, I am concerned here only with the principled merits of government contraceptive provision, not with its political feasibility. After all, if government provision is indefensible on the merits then we need not worry about whether it could be implemented in practice. In any event, the issue of government healthcare provision – for contraception or other medical care – is largely illustrative. The discussion that follows

\(^{58}\) For an overview of the reasons for the demise of the public option, see Helen A. Halpin and Peter Harbage, “The Origins and Demise of the Public Option,” in Health Affairs 29(6): June 2010, pp. 1117-1124.
should illuminate more generally the appropriate role of government in issues around which there is deep disagreement. I focus on the contraceptive mandate in order to concretize the inquiry.

One might worry that having government, rather than private employers, provide coverage for contraception does not so much resolve complicity concerns as displace them. This is because employers who oppose contraception might have just as much reason to object to having to fund it through taxation as through insurance subsidization. In fact, however, I believe that concerns about complicity through taxation are more easily met.

For one thing, the government might be able to provide contraception without relying on tax dollars at all. For example, in an effort to develop a work-around for religious organizations that object to contraception, the Obama administration convinced insurance companies to offer contraception at no cost either to the religious non-profits or their plan beneficiaries. Insurers were amenable to footing the bill because the costs to them of complications arising from unintended pregnancies are far more significant than the cost of contraception itself. In this way, the government released objecting employers from conduct they construed as complicitous without recruiting objecting taxpayers in their stead. The more general, and quite simple, lesson is this: where the government can arrive at a win-win resolution – an arrangement to which all sides can agree – it should do so.

Moreover, even if the government must draw on the public fisc to provide contraception, there are still principled reasons for thinking complicity claims less compelling here than in the

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insurance subsidization context. The relevant line of argument draws upon liberal egalitarian responses to libertarian arguments against taxation.\textsuperscript{61} Briefly put: It is reasonable to see a commitment to distributive justice as immanent in our tax scheme; in particular, our tax scheme aims to mitigate or eradicate the effect of brute luck, and it does so by claiming, as a matter of right, a portion of the earnings of those who are favored, through pure good luck, by features of our social and economic arrangements. As such, one’s tax burden consists, at least in part, of money one has earned in fulfillment of one’s obligations of justice to compensate those who are disadvantaged in our scheme. Since the money used to cover this part of one’s tax burden is not, and never was, one’s own, one cannot say that one comes to be connected to the initiatives that that money funds simply in virtue of the monetary connection.

Covering the costs of female contraception can be seen as part of a redistributive scheme. Women currently bear disproportionate healthcare costs resulting from pregnancy, and disproportionate burdens when it comes to childcare. The contraceptive mandate was intended to address these unequal burdens.\textsuperscript{62} Moreover, even though the ACA-covered contraceptive methods are used exclusively by women, they protect both men and women from unwanted


\textsuperscript{62} See, \textit{e.g.}, \textit{Hobby Lobby}, 573 U.S. at *4-6 (Ginsburg, J., dissenting).
pregnancies. Given the costs to women of contraception or pregnancy and childcare, and given the redistributive aims of our tax scheme, it is not undue to fund contraception through the public fisc. On the liberal egalitarian way of understanding the objectives of a tax scheme, then, money levied to fund contraception is not money that belongs to the taxpayer; it is merely money that flows through his paycheck (in much the same way that social security funds flow through his paycheck). As such, the person who objects to contraceptive use has no legitimate complicity claim against taxation used to cover others’ contraceptive costs. In particular, he cannot argue that using tax dollars to cover contraception forces him to spend his money on a wrong since the money was never his in the first place.

At any rate, even if one rejects the liberal egalitarian rationale for taxation, there is still a practical distinction between taxation and subsidization: Taxation, we have seen, is not subject to an exemption on conscientious grounds because the system would collapse were such exemptions granted. So even if one concludes that the conscientious objector’s complaint to having his tax dollars fund contraception is strong, it is not one to which a court can yield. And the notion that the objector loses not on the merits but instead on practical grounds should serve to undercut concerns about government partiality.

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64 One might worry that the argument proves too much. If government provision avoids concerns about complicity, why not socialize any and every program generating opposition from some citizens? Why stop at contraception? Elective abortions, physician-assisted suicide, and so on all might be paid for from the public fisc, independent of the beneficiary’s ability to pay for the service in question herself.

In response, it bears noting that the foregoing arguments might well entail government provision of not only contraception but also other elements of the mandated healthcare packages to which a significant number of employers object. If it turned out that enough employers objected to blood transfusions that exempting them all would undermine the employer mandate altogether, then it might make sense to have the government provide coverage for blood transfusions. (If, on the other hand, the number of objecting employers were trivial then, as I have argued, it would make sense to offer these employers an exemption – assuming that doing
In short, the contraceptive mandate challenges expose the limits of both compromise and conscientious objection. The concerns of those who object to funding contraception do not admit of compromise; reducing the amount these employers contribute will not mitigate their concerns. And exempting them altogether might implicate the government in an expressive harm, at least where it is animus that motivates the objection. As such, government provision might well be the most defensible response. Making contraceptive provision a government responsibility in the first instance would both allow those who object to contraception to maintain clean, or at least cleaner, hands, and ensure universal access to it under an exemption-free regime. While expanding the government’s role in women’s reproductive choices might not be the obvious liberal solution, it is, I believe, the one that best maintains fidelity with the foundational core of our political morality.

But government subsidization of elements of the PPACA’s mandated coverage is a far cry from having the government pay for non-Medicaid elective abortions, PAS, etc. With the contraceptive mandate, the government had already decided that women should have cost-free access to contraception. And I have argued that there are good reasons, compatible with political liberalism, for providing contraception at no cost to the women using it. The distinctive and problematic element arose because the government had also mandated that private employers help defray contraceptive costs. The predicate for government provision then is that the government has decided – correctly – that citizens should be given no-cost access to a particular good or service and the question is whether the government should provide it directly. No such decision has been made about elective abortions for women who are not Medicaid beneficiaries, or about PAS. So the arguments here do not in fact lead to the objectionable implications that the worry raises.