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- A. I'm a little confused. Can you try to rephrase it?

Q. Sure. There are -- these are two different standards, are they not? One is whether or not the panel, the agency below, was justified, you know, had justification for its decision. The other is, if you're on a de novo standard, whether or not the applicant is entitled to an exemption. They're different standards, they have different weights. It sounds to me like what you're saying is that in making an adjudication of this kind, the

A. That -- no, I really that's not an accurate description of how we go about doing it and I -- yeah, that's all I...

Citywide Appeal Panel members were expected to

deny if they felt that there was justification

for the agency's denial; is that correct?

that what was being done?

- Q. Where was the expectation?
- A. There was no expectation. The panel was required to review the record, which included the reasons the agency gave for their denial, the information provided by the

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employee, any information provided by the agency, balance all of that, review all of that, and make a determination. If they determine that the reasonable accommodation should have been denied, the agency's decision would be affirmed. If they believed the record demonstrated an accommodation ought to have been granted, then they would essentially reverse the agency and grant a reasonable accommodation.

- Q. Did the Citywide Panel have a policy as to how to treat applications that stated objections to the vaccine based upon aborted fetal cells, but where the applications were silent on the applicant's use of Tylenol or Pepto Bismol?
- A. No specific policy on that. An employee providing us information on use of medications, because at some point in the cooperative dialogue either they volunteered it or the agency solicited that information obviously would be considered along with any explanation the agency -- the employee presented about whether they used or did not

use those medications.

- Q. And what would be the purpose for eliciting that information about the use of ibuprofen or Pepto Bismol or any other medications?
- A. To understand how the employee applies his or her sincerely-held religious belief concerning in that case aborted -- a religious belief that concerned opposition or a feeling that there was a prohibition on abortion, because again, you know, you have to understand not only the general category of what the belief is, but how the employee practices.
- Q. So what is the relevance of the use of Pepto Bismol to understanding a person's religious practices?
- A. Well, it depends on what they're claim -- there may be no relevance. It depends on what their particular claim of their religious belief is. I think we're -- we've been focused recently on the idea of religious opposition to fetal cells derived from abortion, and there are many, many

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people, probably millions, who have that religious opposition, would use those sorts of products and would use many and all products in which there was scientific testing where there may or may not have been those sorts of That their religious practice is baited upon, for example, not, you know, carrying a baby to term, not engaging or encouraging abortions, things like that, but that is where their personal practice of that religious belief ends, and that there are others who will practice it differently and practice it far more deeply when it comes to the area relevant to the vaccine mandate. And not all people -- you know, we don't stereotype. Not all people who have a religious belief concerning abortion believe in the same things and practice their beliefs in the same way.

- Q. Why would the Citywide Panel or the agencies below ask a question about Pepto Bismol?
- A. As I said, first thing, I don't know why they would ask about Pepto Bismol or not.

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As I said, if they did and if the employee did it, we would consider it amongst a variety of other factors in the record to the extent there's any relevance to determine it. And that at the end of the day is what we're doing.

Q. I'm sorry, but that doesn't get at the nature of the question. I was asking about Pepto Bismol. Why in the world would anyone involved in the City's, you know, determination of these questions or the appeals, believe that use of Pepto Bismol was somehow relevant to the sincerity of a religious belief that the aborted fetal cells should not be, you know, ingested?

MR. HAIDER: Objection.

- A. I don't -- I don't know the answer to that question. To the extent it's helpful, I can tell you that I'm not aware, and I don't believe there's any member of the panel who has denied an appeal on the ground that an employee has taken Pepto Bismol.
- Q. And the same questions with respect to ibuprofen. Why would anybody -- well, I

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mean, you can see -- well, first of all, let me step back. I'll take that pending question off the record, please.

You are aware, were you not, that questions have been raised repeatedly, frequently by the agency's below and discussed in the records that you've reviewed in the Citywide Appeal Panel process concerning the applicant's use of Pepto Bismol, correct? You're aware of that?

- A. Yes.
- Q. Okay. Is there some fact that relates to Pepto Bismol that you think might make use of Pepto Bismol relevant in any way to an inquiry into the sincerity of someone's religious belief?
- A. I don't know if this is the case or not, but it could be that if Pepto Bismol was a product that was derived indirectly or tested indirectly from abortion, aborted fetal cells, it might have an analogy. So, you know, an employee might say, well, I understand Pepto Bismol to be this case and that's why I abstain from it. You know,

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generally it would -- you know, as I sit here, you know, I don't know. I don't know for I'm not looking at a specific case, and I can't tell you, as I sit here now.

Are you aware that the City Health Commissioner, the former commissioner, Mr. Chokshi issued a statement or a paper mentioning Pepto Bismol and ibuprofen and containing certain factual assertions with respect to the use of fetal stem cells in connection one way or another with those two products?

> MR. HAIDER: Objection.

- Α. I'm not aware of a specific paper issued by the City Health Commissioner, no. I -- no.
- And are you aware that the Ο. commissioner had made some statements with respect to that topic?
  - Α. No.
- Q. And are you aware that some of the adjudicators of religious accommodation requests at both the agency level and at the City Appeals Panel level relied upon some

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assertions with respect to the use of fetal stem cells in connection in one way or another with Pepto Bismol and ibuprofen in adjudicating religious accommodation requests?

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MR. HAIDER: Objection. I'm going to instruct the witness to limit his answer to as the process of the Citywide Panel --

THE WITNESS: Right.

MR. HAIDER: -- agency.

THE WITNESS: Thank you, counsel.

A. The records I've seen in the panel generally -- like, what I'm trying to wrap my head around is I cannot recall, as I sit here today, did you use Pepto Bismol, yes or no, or any discussion where it's like, someone used Pepto Bismol. I remember there have been questions that tended to group together products such as Tylenol, Tums, ibuprofen, and as I understand it, these are products that at one point in their, you know, in their creation, in their development, were tested on cell lines that may have been derived -- again, I don't know if Pepto Bismol was or was

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not, and as I sit here today and I keep thinking about it, I certainly can't think of Pepto Bismol in isolation. The one that I've seen most frequently is Tylenol.

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- Q. Okay. What is the relevance of Tylenol, asking questions about Tylenol use to the existence of a sincerely-held religious belief?
- Well, the first thing I want to say, Α. Mr. Nelson, is I see it in both directions, I see employees volunteering in correct? support, when they're -- especially where it's a religious belief that's connected with abortion. Seeing them affirmatively say, I don't use Tylenol, acetaminophen, ibuprofen, and Tums because those products have been tested on cell lines that derive from abortion. I do not just see it in agencies -some agencies have asked that question. not just see it from the agencies. I also see it from the employees. So, you know, certainly -- and I've never seen in the records that I've reviewed a situation where the agencies, you know, list a bunch of

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products and the employee said, well, I've used these because, for example, I don't understand these to have any connection to abortion. So that's -- you know, so it's not accurate to say that this is just something agencies have asked and that's how I've encountered it and that's how the panel's encountered it in their work.

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Q. What would the -- withdrawn.

12 13 respect to the manner in which a religious

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accommodation applicant explains what a use of ibuprofen despite having an objection to the

Does the City have a policy with

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use of stem cells in the development of the

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vaccines and, you know, are there explanations

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for which -- of such behavior which the City

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panel finds to be acceptable or not?

Objection.

MR. HAIDER:

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A. There's no particular policy with respect to that. You know, I know employees

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provided various explanations, and they're

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reviewed in conjunction with the other facts

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in the record to make the various

determinations that we need to make.

So it

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2 3 would not be -- there's no specific policy as

to do this or do that or consider it in this

way or that way.

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the Citywide Panel that granted a religious

Are you aware of any decisions of

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accommodation to anyone who continues to use

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Tylenol?

9 Offhand, I mean, I can't recall

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whether, you know, whether there was an application that was granted where someone

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said specifically, I use Tylenol. I couldn't

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tell you that for certain. But like I said, I

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can say, categorically, if someone said they

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use Tylenol, that's not going to be a

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quaranteed rejection of their reasonable

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accommodation by any stretch of the

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imagination.

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20 any, did Citywide panelists receive with

Pepto Bismol to aborted fetal cells?

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respect to any connection between Tylenol and

What training or information, if

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MR. HAIDER: Objection.

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Α. I -- we did not have any specific

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training as to Tylenol or Pepto Bismol with

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- respect to aborted fetal cells.
- Q. And did the Citywide Panel rely on any particular authority to support the relevance of Tylenol or Pepto Bismol use in determining an objection based upon abortion?
- A. Not that I'm aware of. No one particular specific authority, no.
- Q. And did the Citywide Panel consult with any expert or any scientific studies about whether Tylenol or Pepto Bismol was developed using aborted fetal cell lines?
- A. My understanding is Tylenol wasn't developed using aborted fetal cell lines in the first instance. It was developed many, many years before, but that over the years, some testing, manufacturing-type work had been done. That was always my understanding. No, I don't think there was any specific, you know -- I'm trying to think of the way to put this -- a study or -- you know, obviously some of the medical questions were resolved through the health commissioner and the Department of Health and Mental Hygiene who have expertise in the public health emergency we're going

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So was the Citywide Panel made aware

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through, as well as some of the medical issues that were being encountered.

5 that the actual development of Tylenol and

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cell lines, but after these products were on

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the markets, tests were performed on them

Pepto Bismol did not involve aborted fetal

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using fetal cell lines?

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Yes. I mean, I don't think we did Α.

it in a systemic way, but certainly through

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the records that have been reviewed, I'm aware

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of that because it's been pointed -- you know,

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like I said, there is a lot of assertions in

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the cooperative dialogue both from employees

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and from the agencies on this issue that I've

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encountered and the panel's encountered in

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their work.

Q.

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RO MR. NELSON: So, you know, we think

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that pursuant to the requests we've already made in this litigation, that we

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should be entitled to any written

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materials that may have been disseminated

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to Citywide Appeal Panel members who

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relied upon them on these topics prepared

You can ask

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MR. HAIDER: Objection.

on documents, we can do it in writing.

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by Dr. Chokshi or wherever they came from.

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Α. Okav. That's --

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a question, but in terms of following up

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you have a more pointed question about the

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existence of documents, go ahead.

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Ο. So the information that was provided to Citywide Appeal Panel members with regard

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to Tylenol and Pepto Bismol, was any of that

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in writing, or was it orally communicated?

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Α. It was -- it was presented -- we,

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and I'll say this again because we seem to

is an appellate body. We are not a body to

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lose sight of this. The Citywide Appeal Panel

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gather facts. Our function is not to do that.

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We are reviewing the information that is

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provided by the agency and by the employee

about the employee's -- the basis for the

position to the extent it's relevant, we're

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21 employee's requested reasonable accommodation,

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about the vaccine mandate, about the agency's

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reviewing those documents, and we're

determining, because we're only seeing

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2 denials, whether the reasonable accommodation 3 should have been denied or should be granted. That is what we are doing. It is the -- you 5 know, so no, we did not have any proceedings 6 where we were gathering facts about Tylenol or 7 Pepto Bismol or anything like that. 8 writings we were reviewing were the records 9 that were presented to us by the employee and 10 by the employer and the assertions that were 11 presented to us by the employee and by the 12 employer.

Q. Did the Citywide Appeals Panel not send requests to applicants for information about their use of certain products, including Tylenol and others --

MR. HAIDER: Objection.

Q. -- and for information also about what foods or medications they abstained from for religious reasons?

MR. HAIDER: Objection.

A. That's correct. We did that based on the Department of Education cases, and we did that based on the fact that we were trying to approximate as best we could the process

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agencies had been using to gather that information so there were inquiries in the Department of Education cases that approximated inquiries that we had seen from other agencies. And in fact, one of the reasons we asked that question in a more open-ended way, the way you just described it, tell us what you abstain from and why, is because in our view, it was a better way to allow the employee to explain their religious practice or belief, because the primary source, other than maybe practicing employee's religious leader, if they wanted to provide documentation from that, to educate us about extent of the employee's religious belief and the associated religious practices would be the employee. So we asked the sort of more closed-ended question, but we also made sure that there was also an open-ended question so that the employee could educate us.

Q. Did the Citywide Appeals Panel or individual panels not also send out questionnaires about using or abstaining products to applicants who were not in the

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Department of Education, but were employees of other agencies of the City?

MR. HAIDER: Objection.

Α. It could be in isolated incidents in other cases. Generally the inquiry we have sent out is a general question of how one practices their -- the cited religious belief, whatever it might be, outside the -- you know, outside of I don't want the COVID vaccine, so that we can better understand the connection between that religious practice and the COVID vaccine and we can understand how the employees sincerely-held personal belief does potentially or does not conflict with the COVID vaccine when the record isn't clear. So yes, and many employees, again, you know, this doesn't just come from the agencies, many employees affirmatively offer that they abstain from certain products and give us a reason why to help, you know, the agency in the first instance, but if the panel feels that that was missing from the cooperative dialogue and relevant, ultimately the panel, after the case is remanded, to understand the

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nature of their practice. Because as I said, you know, you need to understand whether there is a conflict between the religious belief and the vaccine requirement.

Okav. But are you saying that just because some of the applicants did not follow the same religious beliefs of other applicants, that there was to be an adverse inference to be drawn from their continued use of products that other people abstained from? MR. HAIDER: Objection.

Α. No.

- Well, then what is the purpose of 0. obtaining the information?
- I explained that in the answer previously. I'm not going to re-explain that.
- 0. Is it not true that the Citywide Appeals Panel drew adverse inferences from the answers that they obtained from applicants in the response to questions there concerning their use of over-the-counter products, like Tylenol and Pepto Bismol?

MR. HAIDER: Objection.

The panel considered various Α. No.

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facts presented in the record, balanced those facts and determined whether the employee had a sincerely-held religious belief and whether that religious belief was of such a nature that the employee's practice with that religious belief conflicted with the vaccine requirement. There might be facts that weighed in one favor or in the other. were no adverse inferences drawn. As I said previously, the panel does not, you know, imply if an employee volunteers one thing and not another, and that the other thing would be unfavorable. That's not, you know, how we go about these reviews. And you keep trying to sort of re-characterize and change the way the panel reviews, and I can't answer the questions when it doesn't accurately describe the work that the panel is doing.

Q. Did anyone instruct the Citywide

Appeals Panel that as to whether -- I'm going
to withdraw that question.

Did anyone instruct the members of the Citywide Appeals Panel as to how to determine when the connection between aborted

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2 3 fetal cell lines in a drug or vaccine become strong enough to form the basis of a sincerely

held religious objection?

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No, because that's not what -- we're not looking at the strength of the religious

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belief at all.

Α.

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So what definition of "sincerely 0.

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held" do you use in reviewing religious

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applications for accommodation, and where do

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you get that definition?

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Does the employee sincerely believe Α.

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what they are describing what they believe.

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And the get that definition from the EEOC

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Guidance and the law.

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How do you determine if an

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applicant's beliefs are sincere?

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generally, you will start at the place that

The EEOC Guidance provides

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what they're saying is accurate and sincere.

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If you start seeing facts that suggest

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otherwise and you may choose to engage in

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limited inquiry to test the sincerity of that

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belief if you're starting to see those

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2	And if there are facts, you know, through
3	inconsistencies, through other factors, you
4	know, undermine the sincerity of the belief,
5	then you would find the belief insincere.
6	And, you know, you could undergo that inquiry
7	if necessary. It's certainly not always
8	necessary.
9	Q. So you used the word "accurate."
10	What role does the accuracy of a person's
11	religious belief have with respect to whether
12	or not it is sincerely held?
13	A. So, you know, I don't think I
14	described an accuracy of a religious belief.
15	A religious belief
16	Q. "Accurate and sincere," I'm quoting
17	you.
18	A. I don't believe
19	Q. You said, "accurate and sincere."
20	A. I don't believe I used the word
21	"accurate." I said
22	MR. NELSON: Would the court
23	reporter please read back the
24	A. I need to hear the context.
25	MR. NELSON: the question that is

the last substantive question that I asked and then the first two sentences of the witness' response.

(Record read.)

MR. NELSON: Thank you. That's enough.

- Q. So what relevance does the accuracy of a belief have to do with whether or not it is sincerely held?
- A. I don't -- I understand the court reporter read back that word. There is no accuracy of a religious belief. What you have to look at -- oh, that's what I said, I said you start at the place where you assume that the religious belief is sincere, and then if you start seeing objective facts that might cause you to question the sincerity, you then might consider in the agency, on appeal the agency may have already taken this step, so the appeals panel may not take it, but you start -- you might do some limited factual inquiry to explore that further, and then you review those facts. That's how you're supposed to go about it.

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- Q. But the accuracy of the belief has nothing to do with whether or not this is sincere; is that correct?
- Α. That is correct. I mean, listen, I don't even know conceptually how a religious belief could be accurate or inaccurate because it is what someone believes.
  - Ο. So -- sorry.
  - Α. No, go ahead.
- Is it an objective fact or a 0. subjective standard that is used to determine whether or not an applicant's beliefs are sincere?
- Α. You're relying on objective facts. So if you don't have objective facts to cause -- you know, if someone denies, you know, essentially subjectively, without being able to point to objective facts, that's not appropriate. You need to point to objective And generally, in our review, I think when the agency EEO officers are making their determination, as well, we're looking for those objective facts. It can't be, like, a gut feeling or something like that.

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Can a new found religious belief be Q. considered sincere?

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- Q. Oh, okay. Who determines that a religious belief cannot be a gut feeling?
- No, no, no, no. I said "it," Α. meaning the determination of the person about sincerity, the determination of the adjudicator about sincerity cannot be a qut I'm not talking about the religious feeling. beliefs. I'm sorry I used a pronounce there and you assumed it was the other part that I was referring to. I'm saying as someone -- if you're analyzing whether or not a belief is -the person who is analyzing whether or -- let me do this to be perfectly clear: The person who is analyzing whether or not a religious belief is sincere cannot say it's insincere because I have a gut feeling that person's belief is insincere. That's what I'm saying. Does that make -- does that clarify it?
- Can a religious belief be considered 0. sincere if it contradicts what other members of the religion believe?
  - Α. Yes.

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A. Yes.

Α.

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Q. How are panel members trained on these distinctions?

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MR. HAIDER: Objection.

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review the EEOC's Guidance which covers these

Sure, okay. They're asked -- they

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things, and they're asked to apply each case

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individually based on the facts and

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circumstances of those cases, and we have, in

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the course of this deposition, gone through many hypotheticals and scenarios that would

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approximate some discussions, you know, a

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check-ins, not those exact scenarios, that the

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understanding, as well, as we went through the

panel members might discuss to refine their

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process.

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Q. So was the panel instructed to characterize a belief as personal if involved

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MR. HAIDER: Objection.

abstaining from substances?

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A. I don't understand that question.

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Q. Suppose an employee stated that they ate a plant-based diet because of their

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religious beliefs. Was it the policy of the

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24 25 Citywide Panel to conclude that the employee was making secular, fact-based choices about food as opposed to religious decisions?

- No, the panel was instructed to consider that fact in the context of what the employee was describing as their beliefs, the reasons for their beliefs, and any other objective facts or circumstances in the record, weigh those facts, and make a determination about whether the employee had a sincerely-held religious belief and whether that belief conflicts with the vaccine requirement.
- So if an employee stated that he or she avoided painkillers, for example, or alcohol or synthetic sweeteners or other substances because of his or her religious beliefs, was it the policy of the Citywide Panel to treat such decisions as personal preferences?

MR. HAIDER: Objection.

The policy of the Citywide Panel was Α. to consider those facts, to review what the employee was saying the nature of their

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religious belief was, and to look at all the other facts and circumstances in the record to determine whether the employee had a sincerely-held religious belief, and to the extent the employee did so, that that belief was in conflict with the vaccine requirement.

- Q. Would it have been improper for a panel to characterize abstaining from those substances that I described in my last question as being personal preferences rather than elements of a religious belief?
  - A. No.
- Q. From the standpoint of the Citywide Panel's determinations, what difference did they draw between personal preferences and religious beliefs?
- A. It depends on the facts and circumstances presented by the employee, all the other circumstances presented in the record, and the assessment of all those facts and the weighing of them.
- Q. So, for example, what circumstances, what additional circumstances would justify characterizing, you know, abstaining from

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substance use of various kinds as personal preferences as opposed to religious beliefs?

- Α. I abstain from those substances because my health is important to me, without, you know -- you know, just in isolation, that. But again, that's why the context, the facts and the circumstances of what the employee's saying and why is important.
- What if the justification is, it is Q. both for religious reasons and health reasons that the person's abstaining?
- Α. Then you have to look at the individual facts and circumstances, see what the employee's saying, you might look at other facts that are presented by the employee in the record and determine whether it's either or a combination of both, as best you can determine given the record.
- How are Citywide Panel members 0. instructed to consider appeals from employees whose religious exemption requests contain both religious and political beliefs?

MR. HAIDER: Objection.

Α. Okay. I'll repeat this. What you

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do is you look at -- the panel member's instructed to look at all the various facts, circumstances, assertions, what the employee's saying, any cooperative dialogue that was held, look at all those factors, weigh them, look at the objective facts, and make a determination as to whether it was a religious belief or political belief or a combination of the two, and proceed accordingly.

Q. If an application cited scripture to support the objection that the applicant had to the use of the COVID-19 vaccine, was there an instruction to members of the Citywide Panel as to how to apply that fact, the citation of scripture, to their analysis or to an application's religious basis?

MR. HAIDER: Objection.

A. I may repeat this. If someone cited to scripture to help describe their religious belief, it would be considered, you know, as any employee description of what their religious belief or the source of the belief is, and it would be considered in conjunction with the other facts and circumstances

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presented by the employee and the agency in connection with the application.

- If an employee's application Q. indicates that their religion prohibits them from being vaccinated, is there any circumstance under which it would be appropriate for Citywide Appeals Panel to conclude that the applicant's beliefs do not prohibit vaccination?
- Yes, if the facts and circumstances of the application suggest that based on the employee's description, the other facts and circumstances in the application suggest that there is no conflict between the vaccine mandate and the employee's religious beliefs, then the panel could conclude there is no conflict.
- But if the person states that their 0. religious beliefs do prohibit them from being vaccinated, what basis, what justification could the panel have for concluding that that is not the truth?
  - Whatever justification --MR. HAIDER: Objection.

#### E. EICHENHOLTZ

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THE WITNESS: Oh, sorry.

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Α. Whatever justification may exist in that particular case and the facts and circumstances presented by the employee and reviewed by the panel. It would be highly fact dependent, highly fact dependent, and

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there's no universal answer to that.

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10 a sufficient basis for concluding that what

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the applicant says is his or her religious belief is not his or her religious belief?

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MR. HAIDER: Objection.

What possible evidence could provide

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Α. Again, I've discussed this numerous -- the first thing, that's a different question than the one you asked moments ago, but let's focus on that. That applicant may say, this is my religious belief and then describe facts and circumstances that are inconsistent with that religious belief. So the panel might conclude either one of two things; either the employee does not have that religious belief or the employee does have that religious belief and it's not practiced in a way that conflicts with the vaccine

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requirement. You know, amongst a variety of other factors and possibilities that can lead to that conclusion.

- Were panelists instructed as to what to do if they disagreed with an applicant's interpretation of religious scripture?
- I cannot think of a circumstance Α. where a panel member would be placed in a position to disagree with the -- you know, you're talking about saying, well, they're saying scripture says this, but I believe scripture says something else? That would never happen.

MR. HAIDER: Mr. Nelson, I would note that, you know, we've been doing close to 90 minutes of hypotheticals of testimony time, and obviously, we can do endless amount of hypotheticals, given how fact sensitive these religious combination appeals -- requests and appeals are. will just, you know, pursuant to rule 30, it is approaching -- if we continue along the line of hours of hypotheticals, we are close to being in a manner that's

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#### E. EICHENHOLTZ

2 unreasonably annoying. So I just want to 3 note that for the record, as we continued And if need be, if this continues, 4 here. 5 we may have to call the Court, and as you 6 know, Judge Scanlon said she's leaving 7 prior to 4:30 -- or she's leaving at 4:30. 8 So if we feel the need to terminate or 9 stop the deposition to call the Court, we 10 may, if it continues in this manner.

MR. NELSON: I certainly have not intended to act in -- I forget exactly what the word, I think "annoying" was the word that you used, but that's not been my intent. Every question I've asked has been a legitimate question that is relevant to the case and within the scope of the order pursuant to which we are proceeding. However, it happens that my next set of questions is not hypothetical.

### BY MR. NELSON:

- Q. What input, if any, did the Citywide Panel receive concerning hardship from the Department of Buildings?
  - A. Did you say "hardship"?

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Q. Undue hardship.

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"Undue hardship." So generally on Α. an undue hardship case, we would have some sort of explanation or declination letter in the file that set forth the agency's basis for concluding that the reasonable accommodation if granted would present an undue hardship.

- Ο. And did the Citywide Appeals Panel receive any materials regarding undue hardship from the Department of Buildings that was not contained within an individual file sent to them with respect to an individual employee's application for religious accommodation?
  - Not that I'm aware of. Α.
- And was information about the 0. question of undue hardship received -- oh, I'm sorry.

Was it considered outside of the individual case with respect to which it was submitted to the Citywide Appeals Panel?

Α. Generally, as an answer to that, no. Theoretically if someone saw something, you know, if a panel -- if there was a denial on undue hardship or a panel member saw something

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#### E. EICHENHOLTZ

that suggested there might be an undue hardship and felt that that was a grounds for affirmance, they might note that. But generally, undue hardship cases involve the agency providing us in the record some sort of write-up.

Q. So are you saying that a -- I'm not sure that I understand your answer. I was asking about whether there was material that had been contained within one appeal file with respect to that subject that might have been considered by a panel member in another appeal with respect to which it was not contained.

A. Oh, no, that would not happen; that would not. I mean, there -- there could be information about agency operations that the panel generally knows, but it would not be material from one appeal file considered in another appeal, no.

Q. All right. Then, let's go through the agencies. From the police department, did the Citywide Appeals Panel receive any information about undue hardship, other than in connection with individual appeals that

2 were submitted?

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- A. So there are more than 5,000 -- individual appeals? No, no.
  - Q. I'm sorry, what is your answer?
- A. So I apologize, I thought you were saying did we categorically receive anything from the NYPD about undue hardship, and I was starting to explain that 5,000 appeals, then I heard your qualifier that outside of individual appeals.

No, we did not hear anything about from NYPD outside of individual appeals about undue hardship.

- Q. Okay. Same question about the fire department.
- A. The fire department -- to the panel?

  No, no. The fire department, again, the fire department provides a denial letter that sets forth its basis for undue hardship.
- Q. What about the Department of Education?
- A. The Department of Education, yes, in many but not all the cases, the Department of Education puts in essentially an explanation

	Page 239
1	E. EICHENHOLTZ
2	when they were determining that they were
3	denying on undue hardship grounds.
4	Q. Was anything received by the
5	Citywide Appeals Panel other than in
6	connection with the individual cases, whether
7	it's in general?
8	A. No.
9	Q. Okay.
10	A. No. Outside, of course, the EEOC
11	Guidance that describes how one would analyze
12	undue hardship.
13	Q. First of all, did the Citywide
14	Appeals Panel receive any information about
15	undue hardship from any of the agencies
16	that you know, from which appeals were
17	taken, other than in the individual appeal
18	files?
19	MR. HAIDER: Objection.
20	A. No.
21	Q. All right.
22	A. No.
23	Q. Now

a follow-up inquiry, it would be in the

Yeah, because -- right, if there was

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individual appeal files. So yes, no, only in the individual appeals files.

- Q. And did individual panels of the Citywide Appeals Panel make inquiries with respect to information about undue hardship in any of the individual cases that they have adjudicated?
  - A. Yes.

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- Q. Okay. In which departments did they ask for this information?
- A. I couldn't tell you categorically it was always this department or that department or these are the exhaustive lists of the departments.
  - Q. So potentially from all departments?
- A. Sure. It would appear in the file of the appeal.
- Q. And was any of this information about undue hardship shared with the individual applicants for their feedback?
  - A. No.
  - Q. And why not?
- A. I mean, the denial letters certainly were, and the applicants had the ability to

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#### E. EICHENHOLTZ

respond. But the undue hardship issue, again, is for the agency to describe. You know, it is the agency's description of their needs and how their requested accommodation would interfere with potentially their needs under the standards set forth in the law.

 Q. And it's your position, it's the City's position that the applicants had no right to respond to the position that the City was taking with respect to undue hardship or to provide information to rebut what the departments were saying?

MR. HAIDER: Objection.

A. No, that's not the City's position.

 Q. Then how could they rebut or how could they respond if they were not provided with the information that the departments were providing on the issue of undue hardship?

A. You're making this binary distinction. I've reviewed multiple appeals where the employees in the first instance have asserted that there's no undue hardship --

Q. It is binary. You win or you lose, the department fires you or you keep your job.

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1	E. EICHENHOLTZ
2	It's binary.
3	A. Sir, we're not here to have a
4	debate.
5	MR. HAIDER: Objection.
6	A. If you have a question for me, you
7	can ask it.
8	Q. Isn't it binary?
9	A. No.
10	Q. How many outcomes are there,
11	potentially, then?
12	A. There are many outcomes on
13	Q. So how many different outcomes there
14	could be in one of these decisions?
15	A. Well, there they there's an
16	accommodation can be granted, it can be
17	granted permanently, it can be granted
18	temporarily, the accommodation could be
19	denied, it can be denied for a whole host of
20	reasons and a whole host of justifications
21	depending on the facts and circumstances of
22	each case. So I mean the point of the
23	cooperative dialogue is for the employer

and -- the employer to assess whether or not

an accommodation is appropriate by engaging

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with the employee, by having a dialogue with the employee. As I said earlier, it's not a litigation proceeding, it's not, you know, employee verse employer. It is the employee engaging in cooperative dialogue, making a determination. And with respect to the City's policy, we also build into that process and appeal, and that appeal is being reviewed and a determination being made on appeal either affirming or reversing or sometimes remanding and then affirming or reversing the agency's determination.

E. EICHENHOLTZ

- Q. Isn't there a possible alternative conclusion also, which is that the accommodation is not granted exactly as requested, but in some other form?
- A. In connection with many reasonable accommodation requests, yes, that is a possibility, certainly.
- Q. How often did the Citywide Appeals

  Panel decision result in that kind of

  accommodation?
- A. So I'm going to say this again.

  What the Citywide Appeals Panel is doing is

1	Ε.	EICHENHOLTZ
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not gathering facts. They are reviewing a record on appeal. In virtually all of our appeals, the employees are requesting a particular accommodation, they have engaged in cooperative dialogue with the employer, and a determination has been rendered, and we are reviewing the factual record to determine whether or not the decision of the agency should be affirmed or reversed.

- Q. Now, do you have any statistics with respect to the percentage of times in which cooperative dialogue actually was engaged in, in these appeals prior to the filing of the appeal at the agency level?
- A. I mean, I can't think of a file -there may be one or two where we made
  follow-up inquiry, but I can't think of a file
  where there wasn't cooperative dialogue of
  some sort.
- Q. What to you would indicate that cooperative dialogue took place?
- A. Agency solicited information from employee, the employee provided information, or vice versa.

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#### E. EICHENHOLTZ

- Q. And is that a kind of a dialogue that, in your mind, results in potentially an alternative -- a grant of an alternative accommodation; not perhaps one that was specifically requested by the applicant?
  - A. I don't think what's in my mind is relevant here. You know, the law requires that back and forth, and there are sometimes circumstances where an agency is part of that cooperative dialogue, says we can't give you, employee, what we want, but we could provide this alternative.
  - Q. In your observation, in what percentage, approximate percentage of your cases have you seen that exhibited in the file?
  - A. I mean, I can't put a percentage on it. Most of them, I'd say the vast majority are the employee saying, I don't want to be vaccinated, and I want to come to work, and the employer saying, well, you -- you know, basically either you're not entitled to a reasonable accommodation at all, you know, or this presents an undue hardship or a

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1	E. EICHENHOLTZ
2	combination of those.
3	Q. So how many times have you seen
4	A. In the religion.
5	Q. Now, how many times have you seen an
6	employer offer some accommodation which is not
7	exactly what was requested by the employee,
8	but that offers some less restrictive means of
9	trying to accommodate the employee's religious
10	beliefs?
11	DI MR. HAIDER: Objection. I'm going
12	to instruct the witness not to answer.
13	The agency's determinations on the
14	reasonable accommodations are not subject
15	to this 30(b)(6) testimony.
16	Q. Well, so it's your position that the
17	Citywide Appeals Panel was not in a position
18	to grant any kind of accommodation short of
19	the accommodation that was expressly requested
20	in an accommodation request?
21	A. So, Mr. Nelson, you've been telling
22	me a lot today what the City's position is or
23	is not. I think I'm here to explain that.

There was a question mark at the end of that.

I'm sorry, that was a question.

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Α. Yes, it was a statement with a question mark. The answer is no, that is not the City's position.

- Okay. So then the Citywide Appeals Panel was empowered to consider and grant accommodations that were not exactly what was requested by the applicant; is that correct?
- Α. What we would do in that sort of scenario, if the cooperative dialogue and the review of the record suggested that that might be appropriate is we would remand to the agency for that sort of additional cooperative But, you know, that would require dialogue. to be a relevant consideration that would turn on, you know -- that would be determinative on whether or not a reasonable accommodation is requested or denied, and I cannot think of a circumstance where either the requests or the cooperative dialogue were turning on that But, you know, again, there were some certainly in the medical context that were considered. But in the religious context, I can't think of an example.
  - Q. Right. So you can't think of an

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example in which a case was sent back to -remanded to the agency in a religious accommodation context for consideration of some alternative accommodation?

- I mean, I can't think of an example where it was appropriate to do so.
- What would have determined whether 0. it was appropriate or not?
- If there was something -- again, if Α. the reasonable accommodation issue was turning on the nature of the accommodation, there was suggestion in the record that a lesser accomodation would both be permissible under the City's public health order and possibly -you know, because we wouldn't know, possibly acceptable to the employee, I'm certain there could be, you know, if there was something in the record that suggested that, we might remand to the agency. But that's generally not what these requests were about.
- Well, I'm trying to think of less Q. restrictive results that might have, you know, come from application of a mandate. Did the Citywide Appeals Panel ever give

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consideration, for example, to suggesting or

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finding or somehow ruling that being on leave

without pay might permit as a condition that a

person could be employed outside the agency?

Α.

So that --

MR. HAIDER: Objection.

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Yeah, I mean, employees -- many Α. employees had the ability to do so, at least in the short term. And again, I'm not

thinking of requests where that's what the employee was seeking or interested in. requests were generally for an exception to a vaccine requirement that requires the employee -- where the employee's stating they would like to continue coming to work and

requesting the accommodation is they want to

come to work in their existing job, so, you

testing, and the employee's purpose in

But were you aware that there was more at stake for employees, and at least in most of these agencies, than simply whether they were going to be coming to the office

every day and working?

know --

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#### E. EICHENHOLTZ

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- A. Obviously from the employee's perspective, if they were unwilling to get vaccinated and were seeking an accommodation, a great deal would be at stake from the employee's perspective.

- Q. Are you aware that the terms of being on the leave without pay status also included a rule for bidding them, the employee who was on leave without pay, from working outside the agency for gain, for income?

  MR. HAIDER: Objection.
- A. I mean, that -- not -- I don't -- I have no -- no such prohibition, and there were many different leave statuses at issue here and I'm, quite frankly, not here to discuss leave status.
- Q. Well, you're not aware that being on leave without pay, which many of these people were pursuant to your, you know -- the program that you designed and that other people designed for the City, that they were not permitted to earn outside income while they were on leave without pay?
  - MR. HAIDER: Objection.

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- Α. So -- I mean, we're -- we are sort of in this hypothetical world where, you know --
- It's not hypothetical. It's a fact. 0. That's what these people are subject to. can't -- they have no income while they're on leave without pay, and that's why things are so desperate for them. If they were given an option to work at McDonald's even, they might be able to pay their rent.
  - MR. HAIDER: Objection.
  - Is that a question or --
  - Α. Yeah, that's a --
- Q. So why did the Citywide Appeals Panel not consider other alternative means of providing some accommodation to the applicants, for example, to alter the conditions of their leave without pay status so that they could earn outside income while the pandemic continued?
  - MR. HAIDER: Objection.
- Α. I understand. I will say that, as I said, those considerations, at least in the cases that I've reviewed, never presented

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#### E. EICHENHOLTZ

themselves as, given the nature of the cooperative dialogue, the nature of the request, the facts underlying the request, and the nature of the vaccine mandate, as the sort of accommodation requests that were either being sought or that were appropriate in the circumstances.

Q. If you were giving a de novo review of the cases, why did you not consider such alternative grants of accommodations? Since it was de novo, you should have been -- should you not have been considering all the different aspects of the case?

MR. HAIDER: Objection.

A. Not if there is a dispositive issue. And again, this is an appellate review. So this is the appeal stage. The employee has had their cooperative dialogue with the agency, and there is a record, and we're reviewing the record for sufficiency. That is our function. And in that record an

accommodation is sought as cooperative

dialogue, and we're reviewing that process and the outcome.

1	E. EICHENHOLTZ
2	Q. So how many cases were denied on the
3	basis of undue hardship?
4	A. I couldn't give you a number.
5	Q. A percentage?
6	A. I would the vast majority of
7	denials are not undue hardship.
8	Q. Were there any
9	A. That I've seen, that I've seen.
10	What?
11	Q. Were there any appeals that were
12	denied on the basis of undue hardship?
13	A. Of course.
14	Q. Okay. And the hardship generally
15	consisted of what?
16	A. It's that's very fact specific.
17	There's no general.
18	Q. So what hardship would it have
19	caused the agencies that were employers of
20	these applicants to permit them to earn income
21	outside the agency while they were on leave
22	without pay?
23	A. In
24	MR. HAIDER: Objection.
25	A. Indefinitely?

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#### E. EICHENHOLTZ

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- What harm would they have suffered?
- I'm trying to understand the purpose Α. of that accommodation. If someone is not and
- never willing to comply and unable to comply
- with a mandate that's going to prevent them
- from ever returning to the job, what would the
- 8 purpose of an accommodation that allows them
- 9 essentially to be on leave without pay from
- 10 the City and continue their career elsewhere
- 11 give them? I'm really -- this is sort of
- getting into -- this is becoming -- you know,
- 13 it almost sounds like it's a
  - reverse-engineered hypothetical. Like, I'm
- 15 not seeing the purpose in that. You know, I
- know that's -- I'm trying to do my best,
  - Mr. Nelson, to kind of engage with you to help
  - understand the various processes and things,
    - but I -- you -- I'm lost.
      - So forgive me, but I thought that
      - the mandates were emergency orders. Is that
      - not the case?
        - That is the case. Well, the order Α.
- 24 is borne out of a public health emergency,
- 25 yes.

1	E. EICHENHOLTZ
2	Q. And isn't every emergency order
3	limited in time?
4	A. This isn't an emergency executive
5	order.
6	Q. I'm sorry, what isn't?
7	A. This is not an emergency executive
8	order. This is a public health order of the
9	City's Health Commissioner.
10	Q. Well, aren't there both emergency
11	orders and public health orders?
12	A. Yes, there are.
13	Q. And doesn't each public health order
14	refer to, you know, a currently-existing
15	emergency?
16	A. Yes.
17	Q. And isn't every emergency, by its
18	definition, temporary in character?
19	A. Not I mean, certainly the
20	steps there is no yeah, I mean, yes.
21	You know, we're talking theoretically here,
22	there is obviously, and hopefully there will
23	be a point where, you know, this order doesn't
2 4	need to be necessary

Q. Well, and isn't it a fact that if

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1	E. EICHENHOLTZ
2	and when the pandemic ends, that the public
3	health order will also end?
4	DI MR. HAIDER: Objection. This is way
5	beyond the scope of this witness' purview
6	at this point.
7	We're now getting into what neither
8	the mayor or the Department of Health
9	orders when he's here to simply testify
10	about the Citywide Panel's process and the
11	standards used by the Citywide Panel.
12	So with that, I'm going to instruct
13	him not to answer that question.
14	Q. Was the Citywide Panel instructed to
15	assume that the City's public health emergency
16	would never end?
17	A. No.
18	Q. I'm sorry, did you miss the
19	question?
20	A. I said no.
21	Q. All right.
22	MR. NELSON: Okay. We're going to
23	preserve the question that I asked to
2 /	which you made the objection for raising

with the magistrate judge. We're not

1	E. EICHENHOLTZ
2	going to do that right now.
3	I'll just note I understand the
4	magistrate judge is leaving at 4 p.m.
5	It's 4 p.m. now. We can't raise it now
6	with her.
7	MR. HAIDER: She said she's leaving
8	at 4:30 p.m., so we can raise it, if
9	you
10	MR. NELSON: Thank you.
11	MR. HAIDER: Oh, just to be clear,
12	do you intend on raising it? If so, we
13	ask that you raise it now before 4:30. We
14	have no plans to pause this deposition.
15	MR. NELSON: Yes, I understand. I'm
16	not going to ask it right now.
17	BY MR. NELSON:
18	Q. Did any agency provide information
19	to the Citywide Panel as to the number of
20	employees it could afford to employ without
21	causing undue hardship?
22	A. No, that's not the context of which
23	generally the agencies were borne
24	Q. And
25	A [inaudible].

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(Discussion held off the written

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record.)

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I was saying the agencies, that's not really the basis under which some of the agencies were making their argument.

were making -- you know, they were explaining the necessity to have personnel present and at

work and the importance of the agency's

mission and things of that nature.

- You know, I am certain -- are you certain that the agencies never mentioned an inability to afford to pay employees who were not working in the course of their explanations of undue hardship at the agency level?
  - MR. HAIDER: Objection.
- Α. It could be that they did. certainly would not be in -- a dispositive inability to pay employees? That certainly has never been a dispositive factor in any appellate determination I've made while on the panel.
  - Q. How do you know -- I'm sorry. You're not referring to the votes of

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2 3 other panel members, however?

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Α. Right.

I'm referring to -- I mean, I could also include, based on our, as I said, we've had discussions about undue hardship, defenses and various agencies that have made the assertion and denials on those grounds, and certainly the ability to pay employees has not come up.

- So as far as you know, that wasn't an element of undue hardship for any of the agencies with respect to which religious accommodation or medical accommodation appeals were made?
  - I can't --Α.

Objection. MR. HAIDER:

THE WITNESS: Sorry.

- I can't rule out that that was some Α. assertion, you know, fits that characterization was made by an agency.
- And was any information about their ability or inability to make payroll with unvaccinated persons ever submitted in any of these cases, so far as you know?

MR. HAIDER: Objection.

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#### E. EICHENHOLTZ

- A. Not that -- I've never seen any document like that, no.
- Q. Did any agency provide any information as to the additional costs it could afford to spend without causing undue hardship?
- A. Additional costs -- I don't -- what does that mean, additional costs they can afford to spend without causing undue hardship?
  - Q. Yeah.
- A. I'm sorry, I'm just -- I don't understand that.
  - Q. I can --
- A. Try to re- -- yeah, if you can rephrase.
- Q. I'm not asking a question if I respond to you.

In context of the question, the last question that I'm still asking you to answer, costs are money that an agency might need to spend in the context of making an accommodation to a request for religious accommodation.

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- So did any agency provide you with any information as to those kinds of additional costs that it could afford without
  - Α. Not that I recall.

Right.

causing undue hardship?

- Okay. Did any agency provide any 0. information to the panel as to the number or nature of unfilled positions it was seeking to fill at any time?
- Unfilled positions? It could have Α. been; I don't know. I know -- I think there was some discussion of staffing of certain requests. Whether those were vacancies that needed to be filled or the importance of maintaining proper staffing I can't characterize accurately, as I sit here today.
- Was any of that information 0. considered to be relevant as to whether or not the agencies would suffer undue hardship by granting a religious accommodation?
- I can't specifically recall whether Α. the information meeting that description was made, so I certainly can't tell you whether it

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was relevant or not. As I said, we assess the agency's explanation and generally with the needs of the agency, the importance of staffing, things like that.

- Q. Did any agency provide information about its capacity to work with remote workers?
- A. Generally speaking, and again, there may be specific exceptions to this, but I will state this as the rule, agencies that have positions for which remote work is permissible were not claiming undue hardship. There may have been agencies that asserted undue hardship in those sorts of positions, and the panel would take into consideration whether the described nature of the work was such that maybe an alternative accommodation like remote work was permissible when determining whether or not, you know, it would be appropriate to deny a reasonable accommodation on the ground of undue hardship.
- Q. You used the word "may" in your last answer. Did the Citywide Appeals Panel ever, you know, consider that, the question of the

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capacity of agencies to work with remote workers in deciding a religious accommodation appeal?

So again, now we're sort of talking Α. about two slightly different things. talking about agency capacity, budgets, things like that. I'm focused more on the nature of the position the employee has, right? agency may have a capacity for remote work, but if the employee is engaged in a job for which the presence at work is needed, even if the agency has other positions that other people believe they may be able -- they can do potentially remote, it might not be a factor. And that's why I say "might," because it's highly dependent on the specific facts. Again, as I've said so many times today, this is an individualized fact-based interview -process, and so it really depends on the particular facts; what the employee's title is, what the agency's claiming is undue hardship. And we would review all those things in connection with an undue hardship application.

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- Q. Did agencies provide information -and this is not just to the panel directly,
  but in any of the -- this applies also to the
  files that they have for the individual cases.
  Did they provide any information to the panel
  about arrangements they have already made to
  accommodate unvaccinated workers whose
  accommodation requests were granted?
- 10 A. There may have been. I can't recall any, offhand.
  - Q. Did any agencies fail to provide information about their ability to accommodate unvaccinated workers with remote work or with work in an isolated site for unvaccinated employees?
    - A. No.
  - Q. So they all provided you with that information?
  - A. No, we were aware -- I can think of one example in particular of an agency that had provided accommodations for remote work sites.
    - Q. And what agency was that?
    - A. That was the Department of

# E. EICHENHOLTZ

2 Education.

- Q. And did their provision of remote work sites have any effect upon the -- did it result in the grant of any accommodations for a religious accommodation by the Citywide Appeals Panel?
- A. It was a factor considered in whether or not to grant -- you know, to affirm the denial or grant the reasonable accommodation.
- Q. What was the information that the Department of Education provided to you concerning remote sites for unvaccinated employees?
- A. I believe that they had given teachers sort of temporary accommodations working in remote work sites, you know, in connection with some of their reasonable accommodation cases, and the panel inquired and wanted an explanation as to why the employees that we were reviewing would present an undue hardship on the agency. And they provided the explanation, and the panel members reviewed it and voted accordingly.

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Q. So was that information provided only in connection with individual cases, or was it provided to the appeals panel as general information available to all the members of the panel?

- I don't -- we certainly made the inquiry of DOE I think because whether the entire panel was aware, whether it was just some of us were aware that that had happened and we wanted to understand the basis for an undue hardship assertion and to evaluate that.
- Q. So it may very well have been provided to the panel as a whole and not something to individual panelists?
- I know that in our check-ins, we discussed DOE and undue hardship and even the fact the DOE had some people working sort of temporarily offline was discussed in those discussions. So we were generally aware, and I know that we made inquiry of the Department of Education in regards to cases that we were reviewing to understand their position on the undue hardship issue.
  - And some of the information was 0.

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#### E. EICHENHOLTZ

provided to you in writing from the Department of Education?

- A. Yes. The writings were submitted in -- the inquiry and the writings were made in individual cases, and I think eventually, you know, the inquiry almost became, like, a standard inquiry, and they would give us the writing in appropriate cases. You know, there were cases the DOE did not assert an undue hardship position, and they didn't give us a writing in those cases.
- RQ MR. NELSON: Well, so we are going to be requesting copies of any writings that reflected or constituted any of that information from the DOE regarding the remote sites.
  - Q. Did the DOE ever tell you whether their remote sites were filled to capacity?
  - A. I don't think we asked about that, whether they were filled to capacity or not.
    - Q. And you didn't --
- A. We didn't ask.
  - Q. -- information about it?
  - A. Not that I am aware of.

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And why didn't you ask about the

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Q.

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- extent of their capacity remaining? Because it was for DOE to explain to Α.
- the panel why DOE was asserting an undue hardship in these individual circumstances.
- At what time did the Department of 0. Education first provide you with this information about its remote site capacity?
- Again, I don't think DOE provided us Α. the information. I think we were aware that there had been people, you know, who were assigned to remote sites through the reasonable accommodation process, and we wanted to understand what their position was with respect to the appeals that we were reviewing, and they provided us in each individual case that they were asserting undue hardship, the DOE that is, the DOE provided us with an explanation for that assertion.
- When did you first obtain that information?
- Again, the DOE filed that Α. information into SalesForce, either contemporaneously with other documentation or

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separately, when the panel was considering various DOE appeals.

- So did you -- did the panel consider 0. that in connection with all DOE appeals?
- No. As I said moments ago, there were cases where DOE did not make any assertion that they were denying on undue burden grounds, and in those cases or those appeals, there was nothing in the record to support -- undue hardship, sorry, undue hardship grounds, and in those cases there was nothing -- you know, if there was a case where there was nothing in the record to support undue hardship, then there was nothing in the record to support undue hardship and you focused on other inquiries.
- 0. Did any agencies in the -- either in the individual files or outside of those files, the appeal files, state that individual plaintiffs or employees -- I'm sorry, not the individual plaintiffs, I can't inquire about that.

Did any employees state that their employees posed a direct threat to others if

# 1 E. EICHENHOLTZ 2 they remained employed? 3 Α. Yes, there were employees who asserted specifically a direct threat, and 5 then there was, you know, the health 6 commissioner's order that said that given the 7 nature of the public health emergency, that 8 only vaccinated individuals, with the 9 exception of those who demonstrated that they 10 were entitled to a reasonable accommodation to 11 be without vaccination, should be present at 12 City work sites. 13 MR. HAIDER: Mr. Nelson, I'd just 14 ask to take another ten-minute break. 15 MR. NELSON: Okay. We'll come back 16 in ten minutes. 17 THE VIDEOGRAPHER: Going off record. The time is 4:17. 18 19 (Recess was taken.) 20 THE VIDEOGRAPHER: We're now back 21 The time is 4:30. on.

deposition I'm going to be surrendering

the mic to my co-counsel, Sujata Gibson,

and ladies, toward the end of the

MR. NELSON: Thank you. Gentlemen

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who has some very specific kinds of questions, lines of questions, not very long that she's going to be asking. And I just wanted to let you know in advance so it's not some sort of a surprise. But, you know, we're definitely going to get this done within the seven hours that we're allowed for the deposition, so no need to worry about that.

# BY MR. NELSON:

Q. So my first question, I want to just follow up on, and who knows, maybe -- well, I want to follow up on a line of questioning I was asking before.

Are the panelists, like, provided with one or more objective criteria which would determine whether an exemption request ought to be granted or denied by itself?

- A. No.
- Q. There's none, okay.

Now, how many agencies made a claim that granting a religious accommodation would cause a direct threat to anyone?

A. Correction is the only one that

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1	E. EICHENHOLTZ
2	stands out as we sit here today.
3	Q. Did they make that in 100 percent of
4	their cases or something less?
5	A. I'm not sure.
6	Q. I'm sorry?
7	A. I'm not sure.
8	Q. Oh, you're not sure. Thanks.
9	A. Yeah.
10	Q. All right. I didn't hear the
11	A. Sorry, yeah I'll get a little
12	closer, yeah.
13	Q. And was it in most of the files that
14	they sent you or less than half?
15	A. I can't remember. It was in many of
16	the ones that I reviewed.
17	Q. And what about the other agencies?
18	Did any of the others raise the claim of a
19	direct threat?
20	A. Not again, I can't recall an
21	example with another agency.
22	Q. Did the Citywide Appeals Panel deny
23	any appeals on the basis that the appellant
24	would have caused a direct threat?

Can the caveat that I, you know,

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that maybe that I'm either not aware of or haven't seen, I cannot think of a single example that was denied on -- of a reasonable accommodation request that was denied on direct threat and affirmed solely on the issue of direct threat.

- So there may have been some that 0. would have been affirmed partially on the basis of direct threat?
- Again, at least that I've seen, I haven't seen where someone's focused -- a panel member has focused on the direct threat issue in their notes about their affirmance.
- Q. So insofar as you know, the direct threat issue was not a basis for any affirmances from any department?
- Α. As far as I'm aware, yes. But there may be, and they would be, you know, indicated in the particular case.
- And what, if you recall, was the basis for the Department of Corrections claim that direct threats existed from the granting of religious accommodation to employees?
  - I don't recall offhand, I don't Α.

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1	E. EICHENHOLTZ
2	recall offhand.
3	Q. Okay. Do you recall whether there
4	was any objective or scientific, you know,
5	analysis that was provided in support of the
6	Corrections Department's assertion that a
7	direct threat existed?
8	A. As I said, I don't remember
9	precisely what the explanation was.
10	Q. Okay. Thank you.
11	So one presumes and again, this
12	is not a question, but a preface to a
13	question. One presumes that the City is
14	concerned that unvaccinated people may get
15	COVID-19 and spread it. So that's the
16	predicate, that's the assumption that I'm
17	stating, and I have a question: Can
18	vaccinated people get COVID-19?
19	DI MR. HAIDER: Well, objection. I'm
20	going to instruct the witness not to
21	answer.
22	He's here to be you know,
23	questions that should be directed at a
24	medical professional or someone similar.

Again, subject to Citywide Panel's process

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A. The purpose of --

in reviewing beyond the standards of the Citywide Panel. So I'm going instruct the witness to not answer that question.

Q. So in considering undue hardship requests, has the Citywide Appeals Panel or any of its individual panels considered whether it makes any difference to the spreading of COVID-19 whether an employee is vaccinated or unvaccinated?

MR. HAIDER: Objection.

You can answer.

- A. Yeah, as I said, I don't remember the particular rationale. You know, obviously I'm aware of the various rationales of the vaccine and their effectiveness and it might play a role in depending on the agency's explanation. But to say here it played a role in this way or this way, I can't say.
- Q. So is there a finding on the part of the panel or any individual panels that it makes a difference whether unvaccinated people spread COVID-19 in any greater extent than vaccinated people do?

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MR. HAIDER: Objection.

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THE WITNESS: Sorry.

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first instance.

The purpose of the panel is not to gather facts and make a determination in the

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presented to it on appeal that has follow-up

It's to review the record

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inquiry in any particular case, to engage in

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follow-up inquiry to make sure that it has all

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the facts it needs to decide an appeal.

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But isn't it true that on occasion,

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in cases where applicants present discussions

13 14 of their own religious beliefs and other bases

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Citywide Appeals Panel considers whether the

for their religious accommodation, that the

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basis is valid or true or accurate?

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Yes, and also whether -- I mean, I

you're -- sort of there are two things that

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wouldn't say that -- you see, that's --

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are getting mixed up, and we kind of got mixed

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up on this before. There's a difference

between validity of a religious belief,

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whether a religious belief has a conflict with

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the COVID-19 vaccine mandate, the factual

issue as to whether, we talked about this

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before, whether the refusal to vaccinate or the desire not to vaccinate comes from a religious source or a secular source or a political source. Those are all three separate issues that may come into play in any given case.

Q. Okay. Well, when considering those issues, those questions of, for example, accuracy and that sort of thing, why do you not also consider the question of the accuracy of whether there is a difference -- whether it makes a difference to exclude unvaccinated people from employment?

MR. HAIDER: Objection.

You can answer.

A. So there are factual findings
that -- you know, there's a factual basis for
the mandate that is basically that there is a
necessary public health benefit to employees
engaging in the actions contained in the
health commissioner's order that has been
challenged and upheld, and so we are reviewing
these requests in that context. Reasonable
accommodations are not a vehicle to challenge

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the underlying health order. It is a vehicle
to -- for legal -- on specific legal bases to
request expectations in that order. One of
those bases is not personal, factual
disagreement with the findings of the health
commissioner.

Q. So do any Citywide Panel conduct an independent undue hardship analysis in considering whether or not a sincere religious accommodation might be accommodated offsite or remotely?

MR. HAIDER: Objection.

- A. The Citywide Appeal Panel is doing appellate-type work. They do not in the first instance gather fact. We may have factual inquiries that we direct off into the agency or the employee, as appropriate, and ask them to provide the facts to us that we need to make our determination. We are making our determination based on the record developed on appeal.
- Q. Isn't there a contradiction between saying you are making your determination on the -- based on the record that was developed

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on appeal, that is to say, the record that comes to you from the agency on the one hand, and then to say that, you know, if there are questions that you think require additional information, you go out and ask the agency for them, or you ask the applicant for it? Aren't those two statements in contradiction?

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A. No.

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Q. How can that be?

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A. Because they're not.

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Q. Well, all right. Either you're deciding it on the basis of -- well,

withdrawn.

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So the materials that you solicit from the agencies, those are not materials

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that are contained in the record on appeal; is

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that correct? The record that --

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record when we make our determination on the

They are -- they are part of the

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1 appeal, yes.

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Q. But they are not part of the record

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that was sent to you by the agency at the

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start of the appeal?

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A. Right, because we've made a

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Okay. So the additional information

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determination that we want to remand for further development of the record and we have

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done so.

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is always done on remand?

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A. Well, again, functionally, yes, that's how this works. We make an inquiry of the agency, either on rare occasion directly to the employee, but generally, the agency to either provide us an explanation or get

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information from the employee, to review it,

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and to submit it to augment the record.

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Are you saying that you are giving the case

You just used the word "remand."

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back for a fresh consideration for its own

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decision to the City agency, or are you saying

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something else?

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A. We are sending it back, and when information is provided, there are occasions where the agency will advise the panel that when it obtained the information, it determined that the reasonable accommodation, in fact, should be granted, and at that point, we close our appeal administratively because

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we do not review appeals of grants of reasonable accommodations.

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Q. How often has that been done, how many times?

6 7 A. I couldn't give you a number. I would certainly -- yeah, I couldn't give you a number.

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Q. And do -- withdrawn.

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Is there any written communication or document that sets forth, like, the terms of the remand, including that the agency may reconsider its decision before sending it back to you?

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A. No, no. Usually what happens is there is a communication agency, the panel is interested in this information in any particular case, and the agency will provide our response -- its response to the panel, and we'll proceed from there.

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MR. NELSON: So we're going to want to see procedure, in connection with our procedural request for information on copies of such communications made to each

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agency that received at least one of those

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things that you call a "remand."

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MR. HAIDER: We'd just ask that you follow up in writing.

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MR. NELSON: Okay.

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Q. Now, when you informed the agency that you are doing this thing that you call a "remand," do you provide any similar notice to the applicant?

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A. So again, we are an appeals panel.

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Q. Yes.

matters on appeal.

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A. The entity that is doing the interaction with the applicant is the agency; not the appeals panel. There have been circumstances, they're rare, that we will directly communicate with the applicant for a variety of reasons, you know, exceptional

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reasons is what I'll call it. But generally,

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the interaction is because that is their function, through the agency and its EEO

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office. Our function is to review these

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Q. So does the applicant even have any

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knowledge, typically, that the matter has been remanded to the agency for further development

of the record?

- A. It would have to because the agency EEO officer or someone in the agency is reaching out to the employees and requesting information, and sometimes they may say, the City Appeal Panel wanted us to ask or wants to know, sometimes they say, we need to know this. But the employee is notified that the information is needed in considering with their RA request.
- Q. So you never remand a case unless the information you want is coming from the applicant?
- A. No. As I said, we've had ones where we've made inquiries to both the applicant and the agency, but it is very -- you know, it's rare that we would have specific follow up for the agency because it's generally outside of the context of something like undue hardship, you know. We really need to understand the nature of the request from the applicant; not the agency.
- Q. Are there times when you are requesting information from the agency; not

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from the applicant? Have there been such instances?

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A. Exclusively the agency? I can't recall any, offhand.

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Q. Were individual panels that were confronted with undue hardship claims from the agency involved in an appeal, were those panels expected to attempt to verify that the hardship claimed by the agency existed?

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A. No, they were expected to review the explanation of the agency and look at the facts in the record and assess whether the agency had established an undue hardship.

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Q. So what level of evidence was the agency required to provide to the appeals panel to meet that standard?

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A. The agency was required to articulate what about its needs and operations was causing an undue hardship.

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Q. Were they able to provide any evidence that that was true?

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A. I don't -- certainly if there was inconsistencies in the agency's statement that required further inquiry or suggested that it

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2 was untrue, we would have followed up. 3 know, and certainly in circumstances where the description doesn't seem to match the nature 5 of the job the employee's doing, there may 6 have been some follow up in those cases, as 7 But no, they're not required -- no one 8 in this process is required to -- you know, 9 it's put to a burden of evidentiary proof. 10 You know, it's all about assertions and, you 11 know, information that is generated as part of 12 the cooperative dialogue.

- Q. But it seems to me it isn't true that no one is required to provide evidentiary proof because there very clearly is a burden on the applicant to provide evidence to support their claim that they have a religious objection. Why is -- I mean, you would agree with that statement, wouldn't you?
- A. No, I would not agree with that statement.
- Q. Okay. The religious applicant is not required to provide any evidence?
- A. That's -- I mean, not in a -- in a -- you know, in an evidentiary backup,

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burden of proof way. The requirement is that the employee articulate their religious belief and explain what the belief is, the source of the belief, and the conflict between the belief and the vaccine requirement. It could simply be the employee saying so.

Q. But isn't it a fact that normally, in such a case, the employee is also required to respond to specific questions that are addressed to the employee, and if the response is not sufficient, then there's a denial of the application?

DI MR. HAIDER: Objection. Again, this is outside the scope.

We're now talking about what an agency is supposed to do rather than what the Citywide Panel does in reviewing the appeal through the agency and where the standards apply.

So I would instruct the witness not to answer.

MR. NELSON: That's actually not true though because what I'm dealing with here is the inconsistent standards that

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the appeals panel has with respect to evidentiary requirements. They require evidence of the applicant for an exemption, but they require no evidence of undue burden, if it's asserted by the agency.

MR. HAIDER: Well, I think it was phrased in a different way. You can go ahead and ask it, if it's phrased with respect to the Citywide --

THE WITNESS: Well, I -- yeah, sorry. Okay.

MR. HAIDER: Can you phrase the question?

#### 16 BY MR. NELSON:

- Q. Isn't it a fact that you do not require evidence from the agencies with respect to any claims that they make of undue hardship?
- A. No. Like I said, there's no evidentiary requirement of any participants in cooperative dialogue here. There are many cases where it will simply be the employee explaining their needs and the basis for their

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1	E. EICHENHOLTZ
2	accomodation and the agency explaining their
3	needs.
4	Q. Again, I'm trying to eliminate
5	questions that we've written, so I'm saving us
6	time by being quiet for a moment.
7	A. I understand. Thank you.
8	Q. Were panelists instructed to assume
9	that any or all of the agencies that had
10	denied religious accommodation requests had a
11	compelling interest of any kind?
12	A. I don't understand I'm not
13	familiar with the term "compelling interest"
14	in this context.
15	Q. Are you aware that the term
16	"compelling interest" is used in the context
17	of the application of the United States
18	Constitution's First Amendment to situations
19	of religious discrimination?
20	MR. HAIDER: Objection.
21	THE WITNESS: Yeah.
22	DI MR. HAIDER: I'm going to you're
23	calling for a legal response to a question

has not been testified as a standard

about, you know, First Amendment, which

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that's applicable here.

So I'm going instruct the witness not to answer.

- Q. So did the individual panelists have any instructions with respect to whether or not to consider alternative accommodation possibilities?
- A. If the record -- well, I can't recall if there are -- other than the guidance that they were provided, that they reviewed, I can't recall any specific discussions on alternative accommodation possibilities at the panel level.

Again, you know, I want to be extra clear as often as I can that we are really talking about half, and I don't even want to say "half," but the final phase of the reasonable accommodation process, the post-determination phase of the reasonable accommodation process. So what may have been appropriate at other phases, you know, we're not really, you know, here to discuss. But, you know, in terms of the panel, we did not get records where the cooperative dialogue

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2 really went too deeply into that issue.

- Q. So the, as you stated, the Citywide Panel was governed not only by Title VII, but also by the New York State and New York City Human Rights Laws. To what extent did the panel actually implement the requirements of the New York State and New York City Human Rights Laws?
- A. It wasn't charged with implementing those laws, it was charged with applying the standards necessary to review an appeal of the denial of a reasonable accommodation under the framework of federal, state, and city law.
- Q. And that would have included the New York State and City Human Rights Laws, correct?
- A. As I just said, federal, state, and city law.
- Q. Right, okay. So what is the standard for -- what do you understand the -- sorry, I'm sorry.

You stated previously that in consideration whether or not an undue hardship existed for the agency to grant a religious

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accommodation, that the City or the agency was required to show more than a de minimus cost or burden on their operations from the granting of such an accommodation. Do you recall that testimony?

- A. That's correct.
- Q. How much more?

  MR. HAIDER: Objection.
- A. Again, this is actual inquiry that we review in every case. We have to see sufficient level of disruption to agency operations and justification for why the reasonable accommodation would present an undue burden to the particular agency, when we're considering undue burden.
- Q. So the standards that the -- I'm sorry.

Were express instructions ever given to the members of the individual panels with respect to the exact standards that they were to apply with respect to determining if there's an undue burden?

MR. HAIDER: Objection.

A. With respect to the COVID-19 vaccine

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requirement and health emergency, the panel was directed to the EEOC Guidance, and as I said earlier, my understanding was, given the nature, the emergent nature of the pandemic, the City Commission of Human Rights, which is the agency charged with enforcing the human rights law, adopted that guidance, so we felt that that was the guidance that those agencies that are, unlike the Citywide Panel, charged with implementing those laws were directing us to.

- Q. Did the Citywide Panel routinely request from agencies that were having an undue hardship from granting an accommodation, did they routinely request from those agencies information about the identifiable cost of the accommodation request, and including the costs of loss of productivity and of retaining or hiring employees or transferring employees from one facility to another in relation to the size and operating cost of the employer?

  MR. HAIDER: Objection.
- A. So again, as I've said, the agencies provided the justification for asserting undue

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hardship, which was factually reviewed in every case in which it was asserted by the panel members, and a determination rendered as to whether or not they had established an undue hardship under the standards set forth in the guidance.

Q. Did the Citywide Appeal Panel specifically examine whether or not the information that I identified in my last question had been provided by the agency employers?

MR. HAIDER: Objection.

A. So again, you know, I'll try and explain this as best I can, that that is the agency's, you know -- the agency is doing that when they are assessing the employee's request for reasonable accommodation. On appeal, we review the material that was provided to us by the employee and the agency and make a determination on appeal whether the accommodation was denied, properly denied, or should have been granted based on the facts and circumstances presented to us by the agency and by the employee.

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Q.

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Does the civil -- oh, I'm sorry.

Does the Citywide Appeals Panel routinely examine whether or not the materials provided by the agency employer in connection with the file from their denial of the religious accommodation includes information concerning the identifiable cost of the accommodation, including the costs of loss of productivity and of retaining and hiring employees or transferring employees from one facility to another in relation to the size and operating cost of the employer?

MR. HAIDER:

A. Again, the various factors, costs, etcetera, pertinent to a reasonable accommodation is made during the cooperative dialogue and the review of the employee's request by the agency, the Citywide Panel receives the information provided by the employee and by the agency, reviews that information and makes a determination as to whether the reasonable accommodation was properly denied, or if it was not, whether the reasonable accommodation should be granted.

Objection.

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- Q.
  - And so, in effect, your answer to my last question is no?
    - No, that is not accurate. Α.
  - So, again, I will ask a question 0. that is designed to produce the same information that I did not receive in response to the last several questions.

Does the Citywide Appeals Panel routinely examine whether or not the record on appeal provided by the agency that claims undue hardship has included information about "the identifiable cost of the accommodation," and this is statutory language I'm reading, "including the costs of loss of productivity and of retaining or hiring employees or transferring employees from one facility to another, in relation to the size and operating costs of the employer"?

Α. So again, the way the reasonable accommodation process works is those facts are reviewed by the agency, they engage in a cooperative dialogue with the employee, and they make a determination. The information the employee provided and the explanation of

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the agency is submitted to the Citywide Appeal Panel, and the Citywide Appeal Panel will decide on appeal whether the agency's determination to deny the reasonable accommodation was appropriate, and if it wasn't appropriate, whether it's appropriate to grant the reasonable accommodation.

- Q. So in reviewing a decision to deny a reasonable accommodation on the basis of undue hardship, is it the case that the Citywide Appeals Panel does not consider it dispositive, whether or not the record on appeal contains information provided by the agency employer about "the identifiable cost of the accomodation, including the costs of loss of productivity, and retaining or hiring employees or transferring employees from one facility to another, in relation to the size and operating cost of the employer"?
- A. There does not need to be -- the employer is providing us the explanation for why they believe they have an undue hardship. In making those determinations, they consider the factors they necessarily need to consider

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for their operations, and that either is or is not reflected factually in their summary and their explanation that they provide us, and we can take that into consideration as needed when making our determination on appeal.

- 0. So are you aware that the language that I've repeatedly cited here is contained in the New York State and New York City Human Rights Laws in context of whether or not an undue burden has been sufficiently demonstrated?
  - Α. I'm well aware of that, yes.
- Then why does the Citywide 0. Okav. Appeals Panel not bother to consider whether or not that criteria has been met in a claim of undue burden by the agencies?
  - Α. Your --

MR. HAIDER: Objection.

THE WITNESS: Sorry.

Your characterization is incorrect, Α. and I'm not going to engage in argument. This is legal argument, and I'm not going to entertain it. If you have a factual question, I'd be happy to answer a factual question.

# E. EICHENHOLTZ

- Q. Does the Citywide Appeals Panel

  consider to be dispositive in adjudicating

  appeals from agency employers based on undue

  hardship, whether that file contains

  information about the number of individuals

  who will need the particular accommodation to

  a sincerely-held religious observance or
  - A. Do we consider that dispositive? We consider the explanation the agency provides as to why there's an undue burden. That is what we consider, and we look at the facts that are generated by that and our understanding of those facts in connection with what the employee is claiming the facts provided by the employee, and the panel will make an appellate determination from that point forward.

practice that is involved in that appeal?

Q. So same question about whether or not the appeal file contains information from the agency employer for an employer with multiple facilities about the degree to which the geographic separateness or administrative or fiscal relationship of the facilities will

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make the accommodation more difficult or expensive.

- A. I know of no legal requirement that requires at the appellate phase of a review that that sort of assessment be provided at that level of detail. What we are getting on appellate review from both the employee and the employer is an explanation as to why an RA is appropriate, an explanation as to why the RA may have been denied on reasons, including, but not limited to, undue hardship, and we assess that. There is no requirement, statutory or otherwise, that the employer, that the agency, that the City -- the City's internal appeal process specifically provide that sort of data. What they need to do is explain their justification for undue burden.
- Q. So I'm going to ask about some factors that are listed in the New York City Human Rights Law concerning how an undue hardship is to be explained by an employer, and ask you whether or not this list of factors is expressly considered by the Citywide Appeals Panel in making its

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determinations on undue hardship cases where the accommodation has been denied on the basis of undue hardship.

So that list is as follows:

and cost of the accomodation; the overall financial resources of the facility or the facilities involved in the provision of the reasonable accommodation; the number of persons employed in such facility; the effect on expenses and resources, or the impact otherwise of such accommodation upon the operation of a facility; the overall financial resources of the covered entity; the overall size of the business of a covered entity with respect to the number of its employees; the number type and location of its facilities; and the type of operation or operations of the covered entity, including the composition, structure, and functions of the workforce of such entity; the geographic separateness; administrative or fiscal relationship of the facility or facilities in connection to the covered entity.

So we would of course review any Α.

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requests for an undue hardship asserted by the agency with an understanding that those are some of the factors that the agency is -- should be looking at when making its determination that a particular accommodation requires an undue hardship.

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Q. Does the Citywide Panel require evidence that the agency employer has, in fact, provided information or obtained information or relied upon information of this

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Α. Again, we are -- the panel does not -- the panel reviews the assertions of the parties from the cooperative -- not "parties." The employer and the employee in a cooperative dialogue determine whether the reasonable accommodation is granted or should be denied, outside of -- there's some requirement obviously for documentation in the medical There was no specific evidentiary rule or showing that is required on an appeal of the employer or of the employee. That is not how the appeal process works. The appeal process is reviewing the record and the

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assertions of the employer and the employee of why the accomodation is necessary and why it was denied in determining whether or not the accomodation was properly denied and whether the accomodation should be granted based on the facts presented to the panel in that record. And if we need more information, if there is a particular aspect of the explanation that we might need information about one of those particular elements that one might need to consider, we can certainly make inquiry of the agency and have done so.

- Q. But the Citywide Appeals Panel is basically not required to determine whether or not the agency employer has complied with the New York State Human Rights Law or the New York City Human Rights Law. Is that a fair --
- A. Yeah, and to do this, to engage in this kind of back and forth, you know, I think we need -- you know, and it's not my role here to have a legal discussion with you about what the law requires, what the law requires someone to show at certain stages of the process, and so I'm not going to dig into

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- that. I've explained what the panel looks for, I've explained how we go about looking for it. I don't think there's more factual information I can provide, other than what I've already provided.
- Q. So when assessing whether or not it would be an undue hardship to accommodate the Department of Education employees, does the Citywide Panel consider the fact that there are only 30 accommodated Department of Education employees working remotely at the department's workspace in Brooklyn at 1087 Ocean Avenue and that it can accommodate 312 employees?

MR. HAIDER: Objection.

- A. To the extent that that fact would be relevant to a determination in any individual case, we would consider that.
- Q. Has the panel ever considered that evidence?

MR. HAIDER: Objection.

A. Again, I think right -- you know, I can't answer that without really discussing the facts and circumstances of an individual

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case. I certainly would not say that it is a dispositive factor on the issue of undue hardship, that there may be seats available in any given facility or desks available or what have you. It would not necessarily be a dispositive factor.

Q. When assessing whether or not it would be an undue hardship to accommodate City employees, did the Citywide Panel ever consider whether it would constitute an undue hardship on the employing agencies to modify their termination descriptions so that they might be eligible to collect unemployment insurance?

MR. HAIDER: Objection.

A. I don't know if that came up in any cooperative dialogue. I can't say here for certain.

MR. NELSON: All right. We have some other questions that are going to be posed by Sujata Gibson, but we need to take a short break before that begins.

This is -- you know, we have -- I guess we have -- I'm not sure exactly how much more