



2024 LGBTQ+ State Business Climate Index, published by Out Leadership June 2024

Out Leadership's Business Climate Index for the 50 United States is an assessment of states' performance on LGBTQ+ inclusion. It measures the impact government policies and prevalent attitudes have on the LGBTQ+ people residing in each state, quantifying the economic imperatives for inclusion and the costs of discrimination. It equips business leaders and policy makers with a clear sense of the most impactful steps states can take to make themselves more hospitable to forward-thinking, innovative, inclusive businesses.

Color Coding

NO RISK	LOW RISK	MODERATE RISK	NOTABLE RISK	HIGH RISK
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For more context around these scores, and to learn more about the criteria we used to assess how state laws, actions and attitudes toward LGBTQ+ people create business and talent risks, please visit outleadership.com/driving-equality/us-state-ceo-briefs/

Nebraska

Legal & Nondiscrimination Protection

The Legal and Nondiscrimination Protections section includes two subsections: The *Personal Legal Scale* assesses the state's laws directly impacting LGBTQ+ individuals. This includes processes for transgender people to change their gender markers on birth certificates and driver's licenses, as well as protections for individuals in housing, the workplace, public spaces, foster care, and more. *Two Nondiscrimination Protections Scales* assess the extent to which LGBTQ+ people are protected under state law. One evaluates nondiscrimination laws related to employment and the other evaluates any nondiscrimination laws related to housing, public accommodations, credit and lending. 10.5/20

Youth & Family Support

The Youth and Family Support section contains three subsections. The *Family Support Scale* measures how supportive the state is of LGBTQ+ people who are in or wish to start families. Elements of this scale include: the percentage of LGBTQ+ families raising children, and whether state family leave laws cover same-gender couples and allow workers to care for the children they are raising. The *Children and Youth Scale* assesses the resources available to LGBTQ+ children and youth in the state, including whether the state has non-discrimination laws and policies for LGBTQ+ students. The *Targeted Laws* section evaluates states on whether they ban discussion of same-gender marriage in schools, and whether they ban conversion therapy for minors.

9.4/20





Political & Religious Attitudes

The Political and Religious Attitudes section contains two subsections. Taken together, these scales assess the tone of the state's conversation around LGBTQ+ rights. The *Religious Protections Scale* assesses the extent and impacts of a state's constitutional or statutory religious exemption laws, and whether state law provides for targeted religious exemption from laws governing child welfare services, private wedding services, and the provision of medical care. The *State Leadership Scores* are Out Leadership's unique measures evaluating the state's most senior elected officials – the Governor and the two U.S. Senators – and assessing how they've represented their views of LGBTQ+ people in speeches and in their political platforms, and in terms of how they've acted with regard to laws impacting LGBTQ+ equality.

9.0/20



Health Access & Safety

The Health Access and Safety section contains two subsections. The *Health Scale* assesses LGBTQ+ people's access to insurance and medical care in each state, giving particular emphasis to the most economically precarious and vulnerable members of the community. The *Safety Scale* is based on two significant laws protecting or criminalizing behaviors affecting LGBTQ+ people. It asks whether the state protects LGBTQ+ people in its hate crime laws. It also assesses whether the state criminalizes exposure to or transmission of HIV.

Work Environment & Employment

The Work Environment and Employment section contains two subsections. The *Work Environment Scale* assesses transgender individuals' experiences at work, including incidences of verbal harassment, sexual assault, and other mistreatment. The *Employment Scale* is based on assessments of LGBTQ+ employment in the state. This scale includes the percentage of LGBTQ+ people making less than \$24,000 annually (approximately the current Federal poverty line), and the differences in unemployment rates and food insecurity between LGBTQ+ and non-LGBTQ+ identified individuals.



13.0/20

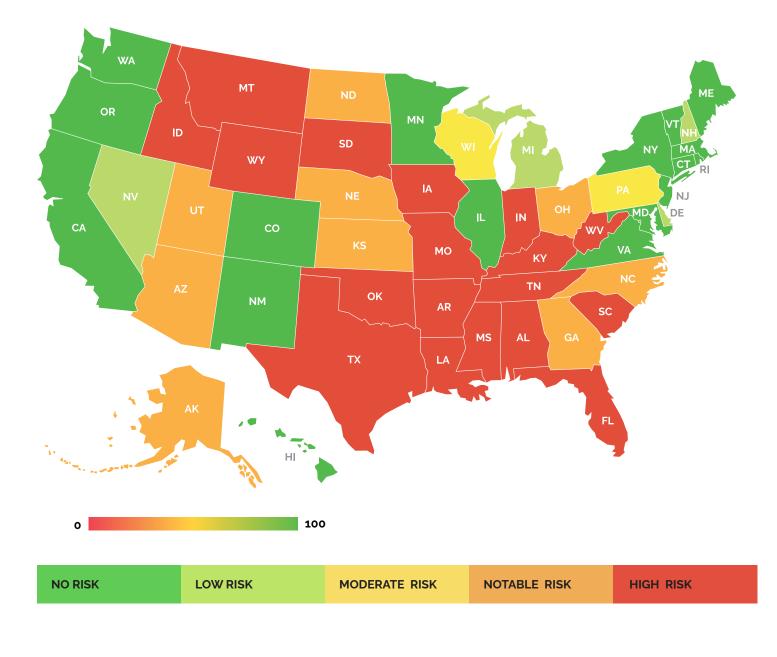
A Note on Methodology

Download this report to learn how and why Out Leadership created the LGBTQ+ Business Climate Index for the 50 U.S. States, with important details about our methodology, including our data standards and practices. NOTE: *HIV criminalization laws are discriminatory and ineffective. These laws fail to account for advances made in treating and controlling HIV, may deter people from getting tested and seeking treatment, and can exacerbate the stigma targeting people living with HIV and LGBTQ+ people.



United States Heat Map

The legal and cultural situation for LGBTQ+ people varies widely across the country. This map, based on each state's total Business Climate Score, illustrates the states where LGBTQ+ people are empowered to participate more fully and openly in the economy, and the states that are lagging behind.







Nebraska Talking Points

5.5% of Nebraskans openly identified as LGBTQ+. Conservatively, that's LGBTQ+ personal income of \$3.7 billion – it's a market my business can't afford to ignore.

Increased hostile policy toward the LGBTQ+ community will have a negative impact on companies ability to attract and retain top talent.

When LGBTQ+ employees don't feel welcome at work, they're less likely to stay, and employee turnover is a drag on the state economy and business competitiveness. It costs companies an average of \$9,106 to replace an employee in Nebraska, and it can cost up to \$470,600 to replace senior executives. Nebraska and the businesses operating there have strong financial incentives to create inclusive workplaces in the interest of keeping these costs down.

Nondiscrimination policies allow LGBTQ+ people to participate more fully in the economy and companies that provide workplace protections can maximize the value of LGBTQ+ employee contributions.

Millennial and Gen Z consumers prefer to do business with companies with LGBTQ+ friendly advertising and policies – 54% say they're more likely to choose an LGBTQ+ inclusive brand over a competitor – which is why it's important that Nebraska continue to foster a business environment where being inclusive is supported.

State leaders should set a welcoming, not a stigmatizing tone.

Nebraska has a regressive attitude towards trans-inclusive health coverage. Treating trans people as unequal makes us look complicit if we choose to do business in Nebraska – equality is good for everyone's bottom line.



Regional Context The Midwest

Out Leadership and FCB partnered on original market research into the attitudes of American workers on LGBTQ+ inclusion, which fielded in 2019 and 2020. These briefs as a whole will be updated on an ongoing basis by Out Leadership because we recognize the ever-changing nature of policy on the local, state, and national level.

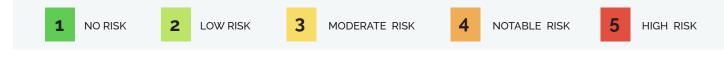
Only 50.8% of LGBTQ+ workers in the Midwest are out at work. They are only slightly more comfortable being open with their managers than other regions (14% more likely), but they are the least likely to cover their identity at work (17% less likely than nationwide). This could be due to the Midwest having the lowest rates for observing microaggressions(23% less likely) and hearing or engaging in negative conversations on average. However, workers in this region do not typically go out of their way to do business with inclusive companies (21% less likely than the nation as a whole). This is primarily driven by those who live in more rural areas where respondents were 85% less likely to do business with companies that are inclusive.

Unless otherwise noted, all comparisons for more or less likely are compared to the National results. Regional results are based off of 1,500 respondents (LGBTQ+ and Non-LGBTQ+ responses have been weighted to be age-representative for each audience in each region). National results are based off of 600 respondents representative of each audience (LGBTQ+ vs Non-LGBTQ+).

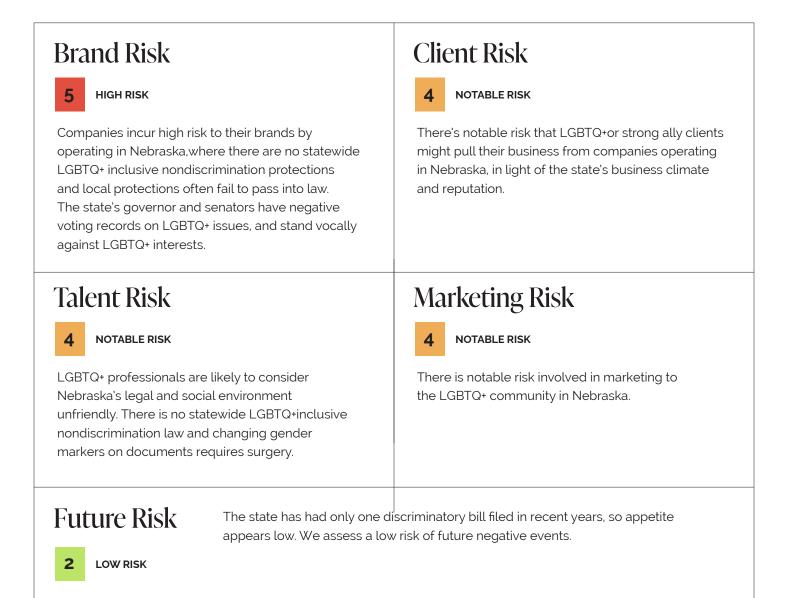
States in the Midwest region included: Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, North Dakota, Missouri, Nebraska, Ohio, South Dakota, and Wisconsin.



Impact of LGBTQ+ Discrimination on Business Talent



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Current Legal Status of LGBTQ+ People in Nebraska

Legal status of the Lesbian, Gay and Bisexual Community

There are no statewide non-discrimination laws protecting people on the basis of sexual orientation or gender identity. Omaha and South Sioux City both have some level of local protections in place.

State employees in Nebraska are not protected from discrimination on the basis of sexual orientation or gender identity.

Youths in foster care are not protected from discrimination on the basis of sexual orientation or gender identity.

The Nebraska Fair Employment Act prevents employment discrimination on the basis of certain categories, including "sex" and "marital status." Discrimination on the basis of "sex" is defined to include, but is not limited to, "pregnancy, childbirth, or related medical conditions." NFEA does not expressly mention sexual orientation or gender identity.

The Nebraska Fair Housing Act prevents housing discrimination on the basis of certain categories, including "sex." That's not further defined, and the law does not expressly mention sexual orientation or gender identity.

Nebraska does not have restrictions preventing same-sex couples from adopting or becoming foster parents. Fostering by same-sex couples was banned until 2017, when the Nebraska Supreme Court struck it down. Samesex adoption rights were reaffirmed by the state supreme court in 2021.

Nebraska allows faith-based child placement agencies to consider religious beliefs.

Assault with a bodily fluid against a public safety officer, which includes exposure to HIV, is a class IIIA felony, which has a maximum sentence of three years imprisonment and 18 months post-release supervision.

Nebraska's hate crime statute includes targeted crimes due to a person's "sexual orientation" or "gender." The statute does not expressly include "gender identity."

Conversion therapy is legal in Nebraska. In February 2021, Lincoln became the state's first municipality to pass a local ban on the practice.



Legal Status of the Transgender Community

To change the gender marker on a birth certificate in Nebraska, an applicant must submit an affidavit from the physician that performed their gender confirmation surgery.

Changing the gender markers on a driver's license requires that an applicant submit a form signed by a physician certifying that the person has "undergone the necessary sex reassignment procedures required for social gender recognition."

Legal name changes to either birth certificates or driver's licenses require a court order.

Nebraska's Medicaid policy explicitly excludes gender confirmation surgery. The state does not require insurance companies to cover transgender-related healthcare.

Nebraska explicitly excludes transgender-related surgeries and treatments from its health insurance policy for state employees.

Government Statements and Actions

In March of 2024, the Nebraska Supreme Court heard arguments on a 2023 law that included both a 12-week abortion ban and a measure limiting gender-affirming care for transgender youth.

In April of 2024, a bill that would prohibit transgender students from using restrooms or playing on sports teams that aligned with their gender identities narrowly failed to pass.

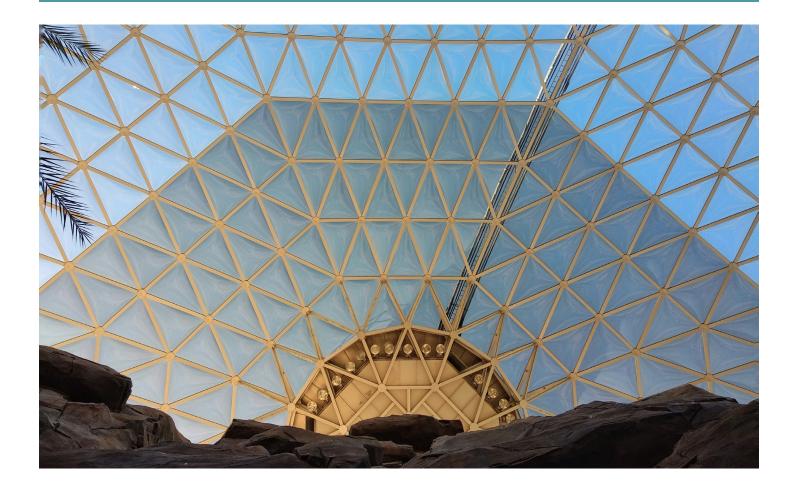
In 2023, Nebraska legislators introduced a bill to expand nondiscrimination protections on the basis of sexual orientation and gender identity. Concurrently, other bills in this legislative session seek to restrict trans youth from accessing restrooms and sports teams that correspond with their gender identity.

A proposal that would remove a vestigial same-sex marriage ban from the state constitution advanced from committee in early 2021 and awaits a full house vote. Similarly, a bill that would update state language to align with the Supreme Court's ban on LGBTQ+ employment discrimination awaits a full legislative hearing.

State Sen. Megan Hunt became the first openly LGBTQ+ state lawmaker elected in 2019. Lincoln City Council elected three (of seven) openly LGBTQ+ members in 2021, a council record.

A bill was passed during the 2019 legislative session to make marriage laws gender-neutral instead of saying "bride and groom." It was vetoed by former Governor Pete Ricketts





Socio-cultural Environment of LGBTQ+People in Nebraska

Status of LGBTQ+ Organizing and Community

Star City Pride, in Lincoln, and Heartland Pride, in Omaha, are the state's two main annual pride events.

The state's first LGBTQ+ advocacy organization, OutNebraska, formed in 2019.

Cultural Views of the LGBTQ+ Community

54% of Nebraskans oppose small-business exemptions that would allow discrimination against LGBTQ+ people.

73% of Nebraskans favor LGBTQ+ anti-discrimination laws.





Partners

Our partnerships make our work possible. The first State LGBTQ+ Business Climate Index released in 2019 was funded by a grant from the Gill Foundation. The Index is based on data graciously shared by the Movement Advancement Project and the Williams Institute. Ropes & Gray is our pro bono legal partner for the CEO Business Briefs globally, and their research informs this Index. FCB partnered with us to conduct original market research into American attitudes toward LGBTQ+ workplace inclusion, informing the Regional Context section of the State CEO Briefs. America Competes supported the development of the scoring for the Risk Assessments, particularly for the Future Risk score.

