

January 24, 2022

VIA E-MAIL

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: *Amazon.com, Inc.*
Shareholder Proposals of Thomas Dadashi Tazehozi and
Domini Impact Equity Fund et al.
Securities Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

This letter is to inform you that our client, Amazon.com, Inc. (the “Company”), intends to omit from its proxy statement and form of proxy for its 2022 Annual Meeting of Shareholders (collectively, the “2022 Proxy Materials”), (i) a shareholder proposal (the “Tazehozi Proposal”) and statement in support thereof (the “Tazehozi Supporting Statement”) received from Thomas Dadashi Tazehozi and (ii) a shareholder proposal (the “Domini Proposal” and, together with the Tazehozi Proposal, the “Proposals”) and statement in support thereof (the “Domini Supporting Statement” and, together with the Tazehozi Supporting Statement, the “Supporting Statements”) received from Domini Impact Equity Fund, SOC Investment Group, VCIM Global Equity Fund, Stichting Bewaarder Achmea Beleggingspools, Sisters of the Order of St. Benedict, Rock Island, IL, and Storebrand Asset Management (together with Mr. Tazehozi, the “Proponents”).

Pursuant to Rule 14a-8(j), we have:

- filed this letter with the Securities and Exchange Commission (the “Commission”) no later than eighty (80) calendar days before the Company intends to file its definitive 2022 Proxy Materials with the Commission; and
- concurrently sent copies of this correspondence to the Proponents.

Rule 14a-8(k) and Staff Legal Bulletin No. 14D (Nov. 7, 2008) (“SLB 14D”) provide that shareholder proponents are required to send companies a copy of any correspondence that the proponents elect to submit to the Commission or the staff of the Division of Corporation

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Finance (the “Staff”). Accordingly, we are taking this opportunity to inform the Proponents that if the Proponents elect to submit additional correspondence to the Commission or the Staff with respect to the Proposals, a copy of such correspondence should be furnished concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

THE PROPOSALS

The Tazehozi Proposal requests “that the Board of Directors commission an independent audit and report of the working conditions and treatment that Amazon warehouse workers face, including the impact of its policies, management, performance metrics, and targets.” The Domini Proposal requests “that the Board of Directors commission an independent third-party audit on workplace health and safety, evaluating: productivity quotas, surveillance practices, and the effects of these practices on injury rates and turnover” and issue a report on the audit.

The Company first received the Tazehozi Proposal on December 2, 2021. A copy of the Tazehozi Proposal, the Tazehozi Supporting Statement, and related correspondence is attached to this letter as Exhibit A.¹ The Company first received the Domini Proposal on December 10, 2021. A copy of the Domini Proposal, the Domini Supporting Statement, and related correspondence is attached to this letter as Exhibit B.¹

BASES FOR EXCLUSION

We hereby respectfully request that the Staff concur in our view that the Proposals may be excluded from the 2022 Proxy Materials pursuant to Rule 14a-8(i)(7) because the Proposals relate to the Company’s ordinary business operations.

Alternatively, if the Staff does not concur that the Proposals may be excluded on the basis of Rule 14a-8(i)(7), we believe that the Domini Proposal may be excluded pursuant to Rule 14a-8(i)(11) because (i) the Domini Proposal substantially duplicates the Tazehozi Proposal; (ii) the Tazehozi Proposal was submitted to the Company before the Domini Proposal; and (iii) the Company expects to include the Tazehozi Proposal in the 2022 Proxy Materials if the Staff does not concur with the Company’s request for exclusion under Rule 14a-8(i)(7).

¹ In reliance on the announcement by the Staff, we have omitted all materials submitted by co-filers and all other correspondence that is not directly relevant to this no-action request. *See* Announcement Regarding Personally Identifiable and Other Sensitive Information in Rule 14a-8 Submissions and Related Materials, available at <https://www.sec.gov/corpfin/announcement/announcement-14a-8-submissions-pii-20211217> (last updated Dec. 17, 2021).

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BACKGROUND

The Company is committed to maintaining a strong culture of safety. As reaffirmed in the Company's Global Human Rights Principles and the Company's Leadership Principles, the Company strives to be the most safety-centric organization in the world.² It endeavors to provide a clean, safe, and healthy work environment where the health and safety of workers is a top priority. The Company also devotes significant resources and effort to address the safety of its employees and contractors, including incurring more than \$15 billion in COVID-19-related costs to help keep its employees safe and deliver for its customers and \$300 million in non-COVID-19-related safety projects in 2021. As discussed in the Company's report, *Delivered with Care: Safety, Health, and Well-Being at Amazon* (the "Safety Report"),³ workplace safety is an integral part of—and is dynamically integrated into—the Company's ordinary business operations. The Company has feedback processes in place, such as Voice of Associate boards and Safety Leadership indices, designed to afford employees access to management to provide feedback on workplace safety. In addition, the Company has established a Workplace Health and Safety team, comprised of thousands of safety professionals dedicated to overseeing workplace safety for the Company's employees. The Company provides ongoing safety training to employees and performs safety inspections each day across its worldwide facilities (amounting to almost 3.4 million inspections globally in 2021). The Company also collects and analyzes data to proactively reduce and eliminate safety risks, and regularly invests in safety improvements in its fulfillment centers and other facilities as well as in technological solutions to continuously reinforce and improve safety in the Company's operations. The Company's safety policies and standards are constantly evolving and improving, both to comply with changing regulations and applicable laws as well as to incorporate on-going learning and innovation.

ANALYSIS

I. The Proposals May Be Excluded Under Rule 14a-8(i)(7) Because They Deal With Matters Relating To The Company's Ordinary Business Operations.

A. Background On The Ordinary Business Standard.

Rule 14a-8(i)(7) permits a company to omit from its proxy materials a shareholder proposal that relates to the company's "ordinary business" operations. According to the Commission's release accompanying the 1998 amendments to Rule 14a-8, the term "ordinary business" "refers to matters that are not necessarily 'ordinary' in the common meaning of the word," but instead the term "is rooted in the corporate law concept providing management with flexibility in directing certain core matters involving the company's business and

² Available at <https://sustainability.aboutamazon.com/governance/amazon-global-human-rights-principles>.

³ Available at <https://safety.aboutamazon.com/>.

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operations.” Exchange Act Release No. 40018 (May 21, 1998) (the “1998 Release”). In the 1998 Release, the Commission stated that the underlying policy of the ordinary business exclusion is “to confine the resolution of ordinary business problems to management and the board of directors, since it is impracticable for shareholders to decide how to solve such problems at an annual shareholders meeting,” and identified two central considerations that underlie this policy. *Id.* As relevant here, one of these considerations is that “[c]ertain tasks are so fundamental to management’s ability to run a company on a day-to-day basis that they could not, as a practical matter, be subject to direct shareholder oversight.” *Id.* Examples of the tasks cited by the Commission include “management of the workforce, such as the hiring, promotion, and termination of employees, decisions on production quality and quantity, and the retention of suppliers.” *Id.*

The 1998 Release further distinguishes proposals pertaining to ordinary business matters from those involving “significant social policy issues,” the latter of which are not excludable under Rule 14a-8(i)(7) because they “transcend the day-to-day business matters and raise policy issues so significant that it would be appropriate for a shareholder vote.” 1998 Release. In this regard, when assessing proposals under Rule 14a-8(i)(7), the Staff considers the terms of the resolution and its supporting statement as a whole. *See* Staff Legal Bulletin No. 14C, part D.2 (June 28, 2005) (“In determining whether the focus of these proposals is a significant social policy issue, we consider both the proposal and the supporting statement as a whole.”).

A shareholder proposal being framed in the form of a request for a report does not change the nature of the proposal. The Commission has stated that a proposal requesting the dissemination of a report may be excludable under Rule 14a-8(i)(7) if the subject matter of the report is within the ordinary business of the issuer. *See* Exchange Act Release No. 20091 (Aug. 16, 1983). In addition, the Staff has indicated that “[where] the subject matter of the additional disclosure sought in a particular proposal involves a matter of ordinary business . . . it may be excluded under [R]ule 14a-8(i)(7).” *Johnson Controls, Inc.* (avail. Oct. 26, 1999).

B. The Proposals Are Excludable Because They Relate To Workplace Safety.

The Staff has consistently concurred that a company’s workplace health and safety is a matter of ordinary business and that proposals addressing workplace health and safety are excludable under Rule 14a-8(i)(7). The Staff recently considered this issue in the context of a similar proposal. In *Amazon.com, Inc. (International Brotherhood of Teamsters General Fund)* (avail. Apr. 1, 2020, *recon. denied* Apr. 9, 2020), the proposal requested a report on the Company’s efforts to “reduce the risk of accidents” that “describe[s] the Board’s oversight process of safety management, staffing levels, inspection and maintenance of facilities and equipment and those of the Company’s dedicated third-party contractors.” Notably, the supporting statement cited concerns about a “high speed, high stress, work

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environment,” warning letters from the U.S. Department of Labor’s Occupational Safety and Health Administration, and statistics purporting to compare the Company’s injury rates to that of the warehouse industry. In concurring with exclusion under Rule 14a-8(i)(7), the Staff noted that “the [p]roposal focuses on workplace accident prevention, an ordinary business matter, and does not transcend the Company’s ordinary business operations.”

Similarly, in *Pilgrim’s Pride Corp.* (avail. Feb. 25, 2016), the proposal requested that the company publish a report describing the company’s policies, practices, performance, and improvement targets related to occupational health and safety. The supporting statement to this proposal noted that workers in that company’s industry suffer injury and illness at five times the national average, and suffer carpal tunnel syndrome—a common type of musculo-skeletal disorder—at seven times the national average. The supporting statement further claimed that the company “was recently named to OSHA’s Severe Violator Enforcement Program for repeated or willful occupational health and safety (‘OHS’) violations, and has been fined more than \$300,000 in the last four years for OHS violations.” The company noted that workplace safety is at the core of its business operations, and that “[t]he design and operation of the [c]ompany’s production facilities center on workplace safety and efficiency.” In light of this, the company argued that the broad report requested by the proposal “implicates every aspect of the [c]ompany’s workplace safety efforts” and therefore related to the Company’s ordinary business operations. The Staff concurred, noting that the proposal “relates to workplace safety.” See also *TJX Companies Inc. (NorthStar Asset Management, Inc. Funded Pension Plan)* (avail. Apr. 9, 2021) (concurring with the exclusion of a proposal requesting a report on the company’s use of prison labor with the supporting statement citing to unsafe or unhealthy working conditions and worker mistreatment when the company argued, among other things, that the proposal was excludable as relating to overall workplace safety, workplace conditions, and general worker compensation issues); *The Home Depot, Inc.* (avail. Mar. 20, 2020) (same); *TJX Companies Inc.* (avail. Mar. 20, 2020) (same); *The Chemours Co.* (avail. Jan. 17, 2017) (concurring with the exclusion of a proposal requesting a report “on the steps the [c]ompany has taken to reduce the risk of accidents” with the supporting statement citing to a number of industrial accidents at the company’s facilities and significant regulatory fines that had been assessed against the company for various safety violations).

The Staff’s determinations in the foregoing recent precedent are consistent with decades-old precedent concurring with the exclusion of proposals addressing workplace safety as implicating a company’s ordinary business operations. See *CNF Transportation, Inc.* (avail. Jan. 26, 1998) (concurring with the exclusion of a proposal requesting that the board of directors develop and publish a safety policy accompanied by a report analyzing the long-term impact of the policy on the company’s competitiveness and shareholder value because “disclosing safety data and claims history” was a matter of the company’s ordinary business); *Chevron Corp.* (avail. Feb. 22, 1988) (concurring with the exclusion of a proposal as ordinary business because it related to the protection and safety of company employees).

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Here, the Proposals request reports on the Company's "working conditions and treatment that [the Company's] warehouse workers face" and "workplace health and safety." In addition, the Supporting Statements address various concerns with warehouse worker safety, citing studies and statistics related to injury rates at Company facilities, opinions from regulators or legislative officials on health and safety issues, and statistics comparing the Company's injury rates to that of competitors and the warehouse industry.

As with the proposals in *Amazon.com* and *Pilgrim's Pride*, the Proposals seek information on a broad array of day-to-day safety matters at the Company, not just those described in the Proposals and the Supporting Statements. As explained above, workplace safety has been and remains a key focus of the Company. As detailed in the Safety Report, addressing workers' health and safety is integrally related to—and is dynamically integrated into—the management of the Company's operations, the design of the Company's facilities, and many other aspects of the Company's day-to-day operations, including employment staffing levels and the extent to which the Company invests in technology. As a result, workplace safety involves an enormous range of (in the words of the 1998 Release) "core matters involving the [C]ompany's business and operations," such as compliance with varying regulations around the world, designing and operating facilities, and attracting and retaining associates. In short, workplace safety is a significant component of the design and management of the Company's worldwide operations. Thus, as in the precedents discussed above, because workplace safety is an integral and routine element of the Company's day-to-day business, the Proposals may properly be excluded under Rule 14a-8(i)(7) as relating to the Company's ordinary business operations.

C. *The Proposals May Be Excluded Because They Relate To Management Of The Company's Workforce.*

The Commission and Staff also have long held that shareholder proposals may be excluded under Rule 14a-8(i)(7) when they relate to the Company's management of its workforce. Notably, in *United Technologies Corp.* (avail. Feb. 19, 1993), the Staff provided the following examples of excludable ordinary business categories: "employee health benefits, general compensation issues not focused on senior executives, *management of the workplace*, *employee supervision*, labor-management relations, employee hiring and firing, conditions of the employment and *employee training* and motivation" (emphasis added). In the 1998 Release, the Commission acknowledged that some limited categories of employment-related proposals may raise significant social policy issues, but stated that "*management of the workforce*, such as the hiring, promotion, and termination of employees" (emphasis added) encompasses "tasks . . . so fundamental to management's ability to run a company on a day-to-day basis that they could not, as a practical matter, be subject to direct shareholder oversight." As discussed above, the Proposals' request reports on "working conditions and treatment that [Company] warehouse workers face" and on workplace policies and practices related to performance metrics, supervision and monitoring of workers,

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and implications for employees' health, safety, and turnover. Each of the Supporting Statements specifically references productivity quotas, employee turnover rates, unionization efforts, employee monitoring and supervision, and workplace conditions, which are core and complicated aspects of managing large, global operations on a day-to-day basis.

Consistent with the Commission's statement in the 1998 Release and the Staff's statement in *United Technologies Corp.* categorizing proposals that address "management of the workforce" as relating to a company's "ordinary business" operations, the Staff has recognized that a wide variety of proposals pertaining to management of a company's workforce are excludable under Rule 14a-8(i)(7). For example, in *Yum! Brands, Inc.* (avail. Mar. 6, 2019), the Staff concurred with the exclusion of a proposal relating to adopting a policy not to "engage in any Inequitable Employment Practice," noting it related "generally to the [c]ompany's policies concerning its employees and does not focus on an issue that transcends ordinary business matters." *See also Walmart, Inc.* (avail. Apr. 8, 2019) (concurring with the exclusion of a proposal that requested that the board evaluate the risk of discrimination that may result from [the company's] policies and practices of hourly workers taking absences from work for personal or family illness, as relating to "management of [the company's] workforce"); *Starwood Hotels & Resorts Worldwide, Inc.* (avail. Feb. 14, 2012) (concurring with the exclusion of a proposal requesting verification and documentation of U.S. citizenship for the company's U.S. workforce and requiring training for foreign workers in the U.S. to be minimized because it "relates to procedures for hiring and training employees" and "[p]roposals concerning a company's management of its workforce are generally excludable under [R]ule 14a-8(i)(7)"); *Northrop Grumman Corp.* (avail. Mar. 18, 2010) (concurring with the exclusion of a proposal requesting that the board identify and modify procedures to improve the visibility of educational status in the company's reduction-in-force review process, noting that "[p]roposals concerning a company's management of its workforce are generally excludable under [R]ule 14a-8(i)(7)"); *Donaldson Company, Inc.* (avail. Sept. 13, 2006) (concurring with the exclusion of a proposal requesting the board of directors to oversee company procedures to "assure appropriate ethical standards related to employee relations are adhered to"); *Intel Corp.* (avail. Mar. 18, 1999) (concurring with the exclusion of a proposal seeking adoption of an "Employee Bill of Rights," which would have established various "protections" for the company's employees, including limited work-hour requirements, relaxed starting times, and a requirement that employees treat one another with dignity and respect, noting that the foregoing was excludable as relating to "management of the workforce"); *W.R. Grace & Co.* (avail. Feb. 29, 1996) (concurring with the exclusion of a proposal regarding the creation of a "high performance workplace based on policies of workplace democracy and meaningful worker participation").

Like the foregoing precedents, the Proposals are concerned with the Company's management of its workforce, insofar as they both seek a report relating to the Company's working conditions and the Supporting Statements refer to multiple aspects of workforce management. The Tazehози Proposal specifically requests that the report cover "working

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conditions and treatment . . . including the impact of [the Company's] policies, management, performance metrics, and targets,” and the Domini Proposal similarly requests a report evaluating “productivity quotas, surveillance practices, and the effects of these practices on injury rates and turnover.” These elements implicate multifaceted, complex decisions around employee monitoring and supervision, performance management, and employee retention, and, therefore, the Proposals are excludable under Rule 14a-8(i)(7) as relating to the Company's management of its workforce.

D. The Proposals Do Not Focus On A Significant Social Policy Issue That Transcends The Company's Ordinary Business Operations.

In the 1998 Release, the Commission reaffirmed the standards for when proposals are excludable under the “ordinary business” provision that the Commission had initially articulated in Exchange Act Release No. 12999 (Nov. 22, 1976) (the “1976 Release”). In the 1998 Release, the Commission also distinguished proposals pertaining to ordinary business matters that are excludable under Rule 14a-8(i)(7) from those that “focus on” significant social policy issues. The Commission stated, “proposals relating to [ordinary business] matters but focusing on sufficiently significant social policy issues (e.g., significant discrimination matters) generally would not be considered to be excludable, because the proposals would transcend the day-to-day business matters and raise policy issues so significant that it would be appropriate for a shareholder vote.” 1998 Release.

In contrast, as Staff precedent has established, referencing aspects of a topic that might include significant social policy issues, but which do not define the scope of actions addressed in a proposal and do not limit the principal focus of a proposal, does not transform an otherwise ordinary business proposal into one that transcends ordinary business. For example, the proposal in *Union Pacific Corp.* (avail. Feb. 25, 2008), similar to the Proposals, addressed safety concerns in the course of the company's operations. The proposal requested disclosures of the company's efforts to safeguard the company's operations from terrorist attacks and “other homeland security incidents.” The company argued that the proposal was excludable because the proposal related to the company's day-to-day efforts to safeguard its operations—including not only terrorist attacks, but also earthquakes, floods, and other routine operating risks that were overseen by the Department of Homeland Security but were incident to the company's ordinary business operations. The Staff's response noted that the proposal was excludable because it included matters relating to the company's ordinary business operations despite the fact that safeguarding against terrorist attacks might be viewed as not part of the company's ordinary business. *See also PetSmart, Inc.* (avail. Mar. 24, 2011) (concurring with the exclusion of a proposal requesting that the board require suppliers to certify that they had not violated animal cruelty-related laws, finding that while animal cruelty is a significant social policy issue, the scope of laws covered by the proposals was too broad); *Apache Corp.* (avail. Mar. 5, 2008) (concurring with the exclusion of a proposal requesting the implementation of equal employment opportunity policies based on

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certain principles and noting that “some of the principles relate to [the company’s] ordinary business operations”); *General Electric Co.* (avail. Feb. 10, 2000) (concurring with the exclusion of a proposal relating to the accounting and use of funds for the company’s executive compensation program because it both touched upon the significant social policy issue of senior executive compensation, and involved the ordinary business matter of choice of accounting method).

Here, the Proposals’ broad application to “working conditions and treatment” and “workplace safety and surveillance” encompasses matters incident to the Company’s (and many other businesses’) ordinary business operations, ranging from employee injury and illness (including matters of simple first-aid), to matters related to employee monitoring and supervision, employee policies and practices (including those related to productivity and performance), general employee relations, and other matters related to the Company’s management of its workforce. The fact that the Supporting Statements cite a number of workplace safety concerns does not make workplace safety unique or transcendent, as the supporting statements in both *Amazon.com* and *Pilgrim’s Pride* cited unfortunate past workplace incidents. The Company acknowledges that workplace injuries can be very serious and agrees that workplace safety issues are important. However, nothing about the Proposals, which refer broadly to addressing the Company’s “working conditions” and safety issues across the Company’s facilities, raises them beyond the day-to-day safety management issues that are incident to the Company’s ordinary business operations.

The Company is aware that the Staff has been unable to concur with the exclusion of workforce management and safety proposals under Rule 14a-8(i)(7) where the proposal requested review of health and safety measures taken in connection with the COVID-19 pandemic. For example, in *Walmart Inc.* (avail. Feb. 19, 2021), the proposal requested that the company create a “Pandemic Workforce Advisory Council” to advise the board of directors on “pandemic-related workforce issues, including health and safety measures, whistleblower protection, and paid sick leave,” and gave the company “discretion to disband the Council when no pandemic has been declared.” Here, the Proposals are distinguishable because, rather than focusing specifically on public health implications of the COVID-19 pandemic as they relate to the workplace, the Proposals focus on the Company’s general policies and practices related to workforce health and safety more broadly. Unlike in *Walmart*, where the proposal specifically requested review of “pandemic-related workforce issues” and the supporting statement focused almost exclusively on various concerns stemming from the pandemic, the Proposals request a broad review of the Company’s policies and practices related to working conditions and worker health and safety and only make references to the COVID-19 pandemic in passing in the Supporting Statements (the pandemic is mentioned only once in the Tazehoji Supporting Statement and twice in the Domini Supporting Statement).

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In Staff Legal Bulletin No. 14L (Nov. 3, 2021), the Staff stated that it “will realign its approach for determining whether a proposal relates to ‘ordinary business’ with the standard the Commission initially articulated in [the 1976 Release] . . . and which the Commission subsequently reaffirmed in the 1998 Release.” As such, the Staff stated that it will focus on the issue that is the subject of the shareholder proposal and determine whether it has “a broad societal impact, such that [it] transcend[s] the ordinary business of the company.” The Staff noted further that “proposals squarely raising human capital management issues with a broad societal impact would not be subject to exclusion solely because the proponent did not demonstrate that the human capital management issue was significant to the company” (citing to the 1998 Release and *Dollar General Corp.* (avail. Mar. 6, 2020) and providing “significant discrimination matters” as an example of an issue that transcends ordinary business matters).

This guidance does not affect the excludability of the Proposals because, unlike *Dollar General*, the Proposals do not focus on significant discrimination matters or any other issue “with a broad societal impact” such that it transcends ordinary business matters. Instead, the Proposals focus on Company-specific issues that the Staff has consistently determined over the years do not transcend ordinary business.⁴ See, e.g., *The Chemours Co.* (avail. Jan. 17, 2017) (concurring with the exclusion of a proposal requesting a report “on the steps the [c]ompany has taken to reduce the risk of accidents” with the supporting statement citing to a number of industrial accidents at the company’s facilities and significant regulatory fines that had been assessed against the company for various safety violations); *Intel Corp.* (avail. Mar. 18, 1999) (concurring with the exclusion of a proposal seeking adoption of an “Employee Bill of Rights,” which would have established various “protections” for the company’s employees, including limited work-hour requirements, relaxed starting times, and a requirement that employees treat one another with dignity and respect, noting that the foregoing was excludable as relating to “management of the workforce”). Although the Proposals and their supporting statements use emotionally charged language—such as referring to workplace safety monitoring as “surveillance”—the Staff confirmed in *United Technologies Corp.* that employee supervision is firmly a part of a company’s ordinary business and day-to-day management. The Safety Report demonstrates that many of the inflammatory allegations recited in the Supporting Statements mischaracterize the situation, or are simply not true. Thus, while the Proponents have sought to suggest that significant considerations are implicated by the Proposals, their claims do not distinguish them from the situations addressed in the precedents above. Nor do their claims alter the fact that the

⁴ We recognize that the Commission has adopted rules requiring enhanced disclosure of human capital management matters, and that Chair Gensler has identified retention and turnover as possible topics for further disclosure requirements. However, the Commission’s disclosure rules have never been a measurement of whether a topic implicates a significant social policy issue. For example, Item 103 of Regulation S-K requires disclosure of material legal proceedings, and yet management of legal proceedings has long been an ordinary business issue that does not implicate significant social policy issues.

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Proposals are broadly addressed at assessing wide-ranging aspects of the Company's ordinary business operations, with the Tazehozi Proposal encompassing working conditions and the general "treatment" of workers, and the Domini Proposal looking at performance expectations and supervision practices across the Company's operations. Accordingly, consistent with the precedent cited above, because the Proposal relates to ordinary business matters—workplace safety and management of the Company's workforce—and does not focus on a significant social policy issue, the Proposal may be excluded under Rule 14a-8(i)(7).

II. Alternatively, The Domini Proposal May Be Excluded Under Rule 14a-8(i)(11) Because It Substantially Duplicates An Earlier Submitted Proposal.

As discussed above, the Domini Proposal substantially duplicates the Tazehozi Proposal, since both Proposals seek a review of the Company's policies and practices related to its employee working conditions and safety. The Tazehozi Proposal requests "that the Board of Directors commission an independent audit and report of the working conditions and treatment that Amazon warehouse workers face, including the impact of its policies, management, performance metrics, and targets." The Domini Proposal requests "that the Board of Directors commission an independent third-party audit on workplace health and safety, evaluating: productivity quotas, surveillance practices, and the effects of these practices on injury rates and turnover" and issue a report on the audit. As discussed below, both of the Proposals share the same core concern: they both ask the Company to report on impacts of the Company's policies and practices related to working conditions and safety. The Company received the Tazehozi Proposal on December 2, 2021, which is before December 10, 2021, when the Company received the Domini Proposal. If the Staff does not concur with the Company's request for exclusion of the Proposals under Rule 14a-8(i)(7), the Company expects to include the Tazehozi Proposal in the 2022 Proxy Materials.

A. The "Substantially Duplicates" Standard.

Rule 14a-8(i)(11) provides that a shareholder proposal may be excluded if it "substantially duplicates another proposal previously submitted to the company by another proponent that will be included in the company's proxy materials for the same meeting." The Commission has stated that "the purpose of [Rule 14a-8(i)(11)] is to eliminate the possibility of shareholders having to consider two or more substantially identical proposals submitted to an issuer by proponents acting independently of each other." 1976 Release. When two substantially duplicative proposals are received by a company, the Staff has indicated that the company must include the first of the proposals it received in its proxy materials, unless that proposal otherwise may be excluded. *See, e.g., Great Lakes Chemical Corp.* (avail. Mar. 2, 1998); *Pacific Gas and Electric Co.* (avail. Jan. 6, 1994).

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A later proposal may be excluded as substantially duplicative of an earlier proposal despite differences in terms or breadth and despite the proposals requesting different actions. *See, e.g., Exxon Mobil Corp.* (avail. Mar. 13, 2020) (concurring with the exclusion of a proposal as substantially duplicative where the Staff explained that “the two proposals share a concern for seeking additional transparency from the [c]ompany about its lobbying activities and how these activities align with the [c]ompany’s expressed policy positions” despite the proposals requesting different actions); *Exxon Mobil Corp.* (avail. Mar. 9, 2017) (concurring with the exclusion of a proposal requesting a report on the company’s political contributions as substantially duplicative of a proposal requesting a report on lobbying expenditures); *Wells Fargo & Co.* (avail. Feb. 8, 2011) (concurring with the exclusion of a proposal seeking a review and report on the company’s loan modifications, foreclosures, and securitizations as substantially duplicative of a proposal seeking a report that would include “home preservation rates” and “loss mitigation outcomes,” which would not necessarily be covered by the other proposal); *Chevron Corp.* (avail. Mar. 23, 2009, *recon. denied* Apr. 6, 2009) (concurring with the exclusion of a proposal requesting that an independent committee prepare a report on the environmental damage that would result from the company’s expanding oil sands operations in the Canadian boreal forest as substantially duplicative of a proposal to adopt goals for reducing total greenhouse gas emissions from the company’s products and operations); *Ford Motor Co. (Leeds)* (avail. Mar. 3, 2008) (concurring with the exclusion of a proposal to establish an independent committee to prevent founding family shareholder conflicts of interest with non-family shareholders as substantially duplicative of a proposal requesting that the board take steps to adopt a recapitalization plan for all of the company’s outstanding stock to have one vote per share). The Staff has traditionally referred to Rule 14a-8(i)(11)’s substantial duplication standard as assessing whether the later proposal presents the same “principal thrust” or “principal focus” as a previously submitted proposal, *see Pacific Gas & Electric Co.* (avail. Feb. 1, 1993), or the same core concern.

B. The Domini Proposal Substantially Duplicates The Tazehozi Proposal.

Although phrased differently, the core concern and principal focus of the Proposals is the same: an audit and report on impacts of the Company’s policies and practices related to working conditions and safety. The overlap between the Proposals is further demonstrated by the similar concerns addressed in the Supporting Statements:

<i>The Tazehozi Proposal</i>	<i>The Domini Proposal</i>
<i>Both Proposals ask for Board oversight of the requested review and report.</i>	
“Shareholders of Amazon.com, Inc. (‘Amazon’) request that the Board of Directors commission an independent audit and report”	“Shareholders of Amazon.com request that the Board of Directors commission an independent third-party audit A report on the audit, prepared at reasonable cost and

	omitting confidential and proprietary information, should be publicly disclosed on Amazon’s website.”
<i>The Proposals both ask for an assessment and report on working conditions and workplace safety.</i>	
“[C]ommission an independent audit and report of the working conditions and treatment that Amazon warehouse workers face . . .”	“[C]ommission an independent third-party audit on workplace health and safety . . .”
<i>The Proposals both call out certain specified practices to be reviewed.</i>	
“. . . report . . . including the impact of [the Company’s] policies, management, performance metrics, and targets.”	“. . . evaluating: productivity quotas, surveillance practices, and the effects of these practices on injury rates and turnover.”
<i>Both Supporting Statements make allegations regarding the Company’s injury rates.</i>	
“Investigative reports suggest a ‘mounting injury crisis at Amazon warehouses,’ with Amazon warehouse employees getting injured more frequently and more severely than elsewhere in the industry.”	“Numerous studies have found similar trends at Amazon, including: . . . Injuries at Amazon facilities were more severe than those at other warehouses.”
“For the year 2020 . . . Amazon’s serious injury rate was nearly 80% higher than the wider warehouse industry.”	“In 2020 the serious injury rate at Amazon warehouses was nearly 80% higher than the warehouse industry average.”
<i>Both Supporting Statements express concerns about employee turnover and labor costs.</i>	
“Amazon’s turnover rate before the pandemic was roughly 150 percent a year . . . High turnover can lead to increased costs for the hiring and training of replacement workers.”	“. . . the high employee turnover rate (recently estimated at 150%). While Amazon plans to incur several billion dollars of additional costs in response to its labor shortage, practices that contribute to high turnover continue . . .”
<i>Both Supporting Statements express concerns about the effects of performance monitoring and supervision of employees.</i>	

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“. . . a direct connection between Amazon’s employee monitoring and discipline systems and workplace [musculoskeletal disorders].”	“. . . productivity quotas and worker surveillance that result in above-average injury rates.”
“. . . [workers] had to break safety rules to keep up with their mandated quotas and pace of work out of fear of losing their jobs.”	“Surveyed Amazon workers cited constant surveillance as a cause of stress, anxiety, and depression.”
<i>Both Supporting Statements cite union organizing efforts.</i>	
“In response to warehouse workers’ recent organization efforts and unionization votes . . .”	“Workers and labor unions cite the above as motivating factors for organizing efforts at Amazon . . .”

The Staff has consistently concurred that two proposals can be substantially similar within the meaning of Rule 14a-8(i)(11) notwithstanding differences in the wording or scope of actions requested. For example, in *Cooper Industries, Ltd.* (avail. Jan. 17, 2006), the Staff concurred with the exclusion under Rule 14a-8(i)(11) of a proposal requesting that the company “review its policies related to human rights to assess areas where the company needs to adopt and implement additional policies and to report its findings” as substantially duplicating a previously submitted proposal requesting that the company “commit itself to the implementation of a code of conduct based on . . . ILO human rights standards and United Nations’ Norms on the Responsibilities of Transnational Corporations with Regard to Human Rights.” *See also, e.g., Caterpillar Inc. (AFSCME Employees Pension Plan)* (avail. Mar. 25, 2013) (concurring with the exclusion of a proposal requesting a report as substantially duplicative of a proposal that the company “review and amend, where applicable,” certain policies and post a summary of the review on the company’s website, despite the addition of an additional action in connection with the requested report); *Ford Motor Co.* (avail. Feb. 19, 2004) (concurring with the exclusion of a proposal calling for internal goals related to greenhouse gases as substantially duplicative of a proposal calling for a report on historical data on greenhouse gas emissions and the company’s planned response to regulatory scenarios, where the company successfully argued that “[a]lthough the terms and the breadth of the two proposals are somewhat different, the principal thrust and focus are substantially the same, namely to encourage the [c]ompany to adopt policies that reduce greenhouse gas emissions in order to enhance competitiveness”).

Here, notwithstanding some differences in the terminology and scope of their requests, both Proposals share the same core concern. Both request an audit and report on the Company’s policies and practices related to working conditions and worker safety, including aspects of employee supervision and performance metrics and targets, and both Proposals cite concerns

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about injury rates, employee turnover, and unionization. The fact that the Domini Proposal further requests that the Board's commissioned audit address input from relevant stakeholders, state legislation, regulators, and press coverage, a request not made in the Tazehozi Proposal, does not change this result. Further, the possibility that the Tazehozi Proposal subsumes the Domini Proposal by requesting a report on "working conditions," which may be interpreted as broader in scope than, but encompassing, the subject matter of the Domini Proposal that requests a report on "workplace health and safety," does not change the fact that both Proposals address the same core concern and have the same principal focus, and thus the Domini Proposal substantially duplicates the Tazehozi Proposal under Rule 14a-8(i)(11).

This follows longstanding Staff precedent that multiple proposals may be substantially duplicative notwithstanding differences in breadth and scope. *See, e.g., Chevron Corp. (Benta B.V.)* (avail. Mar. 30, 2021) (concurring with the exclusion of a later proposal requesting the company to "devis[e] a method to set emission reduction targets" as substantially duplicative of an earlier proposal, requesting a report addressing how certain Scope 3 emissions will be addressed to "meet [the Company's] post-2050 Paris Accord carbon emission reduction goals"); *General Electric Co.* (avail. Jan. 17, 2013, *recon. denied* Feb. 27, 2013) (concurring with the exclusion of a later proposal requesting executive compensation be limited to "a competitive base salary, an annual bonus of not more than fifty per cent of base salary, and competitive retirement benefits" as substantially duplicative of an earlier proposal requesting the "cessation of all Executive Stock Option Programs[] and Bonus Programs," despite the proponent's assertion that the later proposal was "more broad and inclusive"); *General Motors Corp.* (avail. Mar. 13, 2008) (concurring with the exclusion of a proposal requesting a report on the steps that the company was taking to meet new fuel economy and greenhouse gas emission standards as substantially duplicative of a proposal requesting that the company "publicly adopt quantitative goals" for reducing total greenhouse gas emissions from the company's products and operations and report on the same); *Ford Motor Co.* (avail. Feb. 29, 2008) (same); *Lehman Brothers Holdings, Inc.* (avail. Jan. 12, 2007) (concurring with the exclusion of a later proposal where an earlier proposal requested a report on contributions "in respect of a political campaign, political party, referendum or citizens['] initiative, or attempts to influence legislation" and a later "much more comprehensive" proposal sought not only the same information but also additional disclosures regarding "contributions to or expenditures on behalf of independent political committees . . . and amounts paid to entities such as trade associations that are used for political purposes"); *Bank of America Corp. (AFL-CIO Reserve Fund)* (avail. Feb. 14, 2006) (concurring with the exclusion of a proposal as substantially duplicative of a prior political contributions proposal despite the proponent's assertion that the subsequent proposal was "much broader in scope" and "would capture a much wider array of political contributions than the [prior] [p]roposal"); *Abbott Laboratories* (avail. Feb. 4, 2004) (concurring with the exclusion of a proposal requesting limitations on various types of executive compensation as

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substantially duplicative of a prior proposal requesting a prohibition on only one of the items covered by the later proposal—future grants of stock options).

As noted above, the purpose of Rule 14a-8(i)(11) “is to eliminate the possibility of shareholders having to consider two or more substantially identical proposals submitted to an issuer by proponents acting independently of each other.” 1976 Release. Because the Domini Proposal substantially duplicates the Tazehozi Proposal, the Company’s shareholders should not be required to twice consider whether the Company should issue a report that addresses working conditions and workplace safety and that focuses on certain workforce management practices and employee turnover. In addition, if the voting outcome on the two proposals differed, the shareholder vote would not provide guidance on what actions shareholders want the Company to pursue, given that the same actions would be necessary to implement either proposal. The variations in wording do not change the conclusion that the Domini Proposal would have its key focus addressed through implementation of, and shares the same core concern and principal focus as, the Tazehozi Proposal. Accordingly, if the Staff does not concur with exclusion of the Proposals pursuant to Rule 14a-8(i)(7), the Company believes that the Domini Proposal may be excluded pursuant to Rule 14a-8(i)(11) as substantially duplicative of the Tazehozi Proposal.

CONCLUSION

Based upon the foregoing analysis, the Company intends to exclude the Proposals from its 2022 Proxy Materials, and we respectfully request that the Staff concur that the Proposals may be excluded under Rule 14a-8.

We would be happy to provide you with any additional information and answer any questions that you may have regarding this subject. Correspondence regarding this letter should be sent to shareholderproposals@gibsondunn.com. If we can be of any further assistance in this matter, please do not hesitate to call me at (202) 955-8671, or Mark Hoffman, the Company’s Vice President & Associate General Counsel, Corporate and Securities, and Legal Operations, and Assistant Secretary, at (206) 266-2132.

Sincerely,



Ronald O. Mueller

Enclosures

cc: Mark Hoffman, Amazon.com, Inc.
Antoine Argouges, Tulipshare Ltd.
Thomas Dadashi Tazehozi
Mary Beth Gallagher, Domini Impact Investments LLC

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Richard Clayton, SOC Investment Group
Kelly Hirsch, Vancity Investment Management
Daphne van den Hazel, Achmea Investment Management B.V.
Sister Ruth Ksycki, OSB, Sisters of the Order of St. Benedict, Rock Island, IL
Bård Bringedal, Storebrand Asset Management

EXHIBIT A

Via UPS

Tulipshare Ltd.
[REDACTED]
[REDACTED]

RECEIVED

DEC 02 2021

AMAZON.COM, INC.
LEGAL DEPARTMENT

Amazon.com, Inc.
Office of the Corporate Secretary
410 Terry Avenue North
Seattle, Washington 98109
Attn: Corporate Secretary

December 1, 2021

Re: Shareholder proposal for 2022 Annual Shareholder Meeting

Dear Corporate Secretary,

Tulipshare Limited ("Tulipshare") is filing a shareholder proposal on behalf of Thomas Dadashi Tazehozi ("Proponent"), a shareholder of Amazon.com, Inc. ("Amazon"), for action at the next annual meeting of Amazon. The Proponent submits the enclosed shareholder proposal for inclusion in Amazon's 2022 proxy statement, for consideration by shareholders, in accordance with Rule 14a-8 of the General Rules and Regulations of the Securities Exchange Act of 1934.

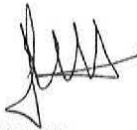
The Proponent has continuously beneficially owned, for at least one year as of the date hereof, at least \$25,000 worth of Amazon's common stock. Verification of this ownership will be sent under separate cover. The Proponent intends to continue to hold such shares through the date of Amazon's 2022 annual meeting of shareholders.

A letter from the Proponent authorizing Tulipshare to act on his behalf is enclosed. A representative of the Proponent will attend the stockholders' meeting to move the resolution as required.

The Proponent is available to meet with Amazon via teleconference between the hours of 9am-10am PST on December 20, 2021. The Proponent may be contacted at [REDACTED]

We are available to discuss this issue and appreciate the opportunity to engage and seek to resolve the Proponent's concerns. We may be contacted by email at [REDACTED] to schedule a meeting and to address any questions. Please send any future correspondence regarding the proposal to this address.

Sincerely,



Antoine Argouges
Tulipshare Ltd., CEO

Encl: Authorization letter

Thomas Dadashi Tazehozi

Amazon.com, Inc.
Office of the Corporate Secretary
410 Terry Avenue North
Seattle, Washington 98109
Attn: Corporate Secretary

December 1, 2021

Dear Corporate Secretary at Amazon.com, Inc.,

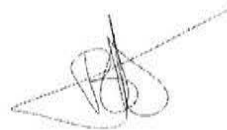
I hereby authorize Tulipshare Ltd. to file a shareholder resolution on my behalf for the Amazon.com, Inc. ("Amazon") 2022 annual shareholder meeting. The specific topic of the proposal is requesting that Amazon commission an independent audit and report of the working conditions and treatment that Amazon warehouse workers face, including the impact of its policies, management, performance metrics, and targets.

I support this proposal and specifically give Tulipshare Ltd. full authority to engage with Amazon on my behalf regarding the proposal and the underlying issues, and to negotiate a withdrawal of the proposal to the extent Tulipshare Ltd. views Amazon's actions as responsive.

I understand that I may be identified on Amazon's proxy statement as the filer of the aforementioned resolution.

As of the date of this letter, I own 13 shares of Amazon common stock; a letter evidencing my ownership is forthcoming. Additionally, I will notify Amazon in writing within five (5) business days after the record date for the 2022 annual shareholder meeting of the class and number of shares of stock of Amazon that I held as of the record date for the 2022 annual shareholder meeting.

Very truly yours,



Thomas Dadashi Tazehozi

Shareholder Proposal

RESOLVED: Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission an independent audit and report of the working conditions and treatment that Amazon warehouse workers face, including the impact of its policies, management, performance metrics, and targets. This audit and report should be prepared at reasonable cost and omit proprietary information.

Supporting Statement

Amazon is now the second largest employer in the United States, and most of its employees work in warehouse fulfillment centers. While Amazon strives to be “Earth’s Best Employer” and “Earth’s Safest Place to Work,”¹ there have been multiple publicized reports of its warehouse employees being subjugated to unsafe working conditions and unfair treatment.

In May 2021, the Division of Occupational Safety and Health of the State of Washington’s Department of Labor and Industries (the “Division”) found that Amazon “did not provide employees with a workplace free from recognized hazards that are causing or likely to cause serious injury.”² During its inspection of Amazon’s BFI3 warehouse in Dupont, Washington, it found that Amazon warehouse employees were required to perform manual tasks which caused, and are likely to continue to cause, musculoskeletal disorders (“MSDs”).³ The Division reported that Amazon pressures its workers to maintain a very high pace of work without adequate recovery time to reduce the risk of injury.⁴ Further, the Division found “a direct connection between Amazon’s employee monitoring and discipline systems and workplace MSDs.”⁵

Indeed, former warehouse workers have said that while Amazon does instruct workers on safety, they had to break safety rules to keep up with their mandated quotas and pace of work out of fear of losing their jobs.⁶

Investigative reports suggest a “mounting injury crisis at Amazon warehouses,” with Amazon warehouse employees getting injured more frequently and more severely than elsewhere in the industry.⁷ For the year 2020, it was reported that Amazon’s injury rate was more than twice as high as that of Walmart warehouse workers and that Amazon’s serious injury rate was nearly 80% higher than the wider warehouse industry.⁸

¹ <https://www.aboutamazon.com/about-us>

² <https://s3.documentcloud.org/documents/20787752/amazon-dupont-citation-and-notice-may-2021.pdf>

³ *Id.*

⁴ *Id.*

⁵ *Id.*

⁶ <https://www.theatlantic.com/technology/archive/2019/11/amazon-warehouse-reports-show-worker-injuries/602530/>

⁷ <https://www.seattletimes.com/business/amazons-dupont-washington-warehouse-has-highest-injury-rates-of-any-fulfillment-center-in-the-u-s-report-shows/>

⁸ <https://www.forbes.com/sites/niallmccarthy/2021/06/08/amazon-warehouse-injuries-significantly-higher-than-competitors-infographic/?sh=45fc34436854>

Concerningly, Amazon's turnover rate before the pandemic was roughly 150 percent a year, a rate that is almost double that of the retail and logistics industries.⁹ High turnover can lead to increased costs for the hiring and training of replacement workers.¹⁰

In response to warehouse workers' recent organization efforts and unionization votes, former Chairman Jeff Bezos admitted that Amazon needs "to do a better job" for its employees.¹¹ As Amazon shareholders, we agree, which is why we are calling for an independent audit and report of the working conditions and treatment that Amazon warehouse workers face.

⁹ <https://www.nytimes.com/interactive/2021/06/15/us/amazon-workers.html>

¹⁰ <https://builtin.com/recruiting/cost-of-turnover>

¹¹ https://www.aboutamazon.com/news/company-news/2020-letter-to-shareholders?utm_source=social&utm_medium=tw&utm_term=amznnews&utm_content=2020shareholderletter&linkId=116261313

EXHIBIT B



December 10, 2021

Via Fedex and Email (markhoff@amazon.com)

Amazon.com
410 Terry Avenue North
Seattle, Washington 98109

Re: Shareholder proposal for 2022 Annual Shareholder Meeting

Dear Corporate Secretary:

I am writing to you on behalf of the Domini Impact Equity Fund (“the Fund”), a long-term Amazon.com shareholder. The attached shareholder proposal is submitted for inclusion in the next proxy statement in accordance with Rule 14a-8 of the General Rules and Regulations of the Securities Exchange Act of 1934. The Fund is the lead filer for the Proposal and we may have additional co-filers.

As of December 10, 2021, the Fund beneficially owned, and had beneficially owned continuously for at least one year, shares of Amazon.com common stock worth at least \$25,000. The Fund will maintain ownership of the required number of shares through the date of the next stockholders’ annual meeting.

The Fund welcomes the opportunity to discuss this proposal with the Company. We are available to meet with the Company on December 21st between 12:00 – 2:00 EST, December 22ndth between 3:00 – 5:00 EST or December 29th at 1:00 EST. I can be reached at [REDACTED] or at [REDACTED] to schedule a meeting.

A letter verifying our ownership of shares from our portfolio’s custodian is enclosed. A representative of the filers will attend the stockholders' meeting to move the resolution as required by SEC Rules.

Domini[®]

We strongly believe the attached proposal is in the best interests of our company and its shareholders and welcome the opportunity to discuss the issues raised by the proposal with you.

Sincerely,

A handwritten signature in black ink that reads "Mary Beth Gallagher". The signature is written in a cursive, flowing style.

Mary Beth Gallagher
Director of Engagement
Domini Impact Investments LLC

Encl.

Resolved

Shareholders of Amazon.com request that the Board of Directors commission an independent third-party audit on workplace health and safety, evaluating:

- productivity quotas,
- surveillance practices, and
- the effects of these practices on injury rates and turnover.

The audit should be conducted with input from employees, experts in workplace safety and surveillance, and other relevant stakeholders; informed by recent state legislation;¹ and address regulatory inquiry,² and media coverage.³ A report on the audit, prepared at reasonable cost and omitting confidential and proprietary information, should be publicly disclosed on Amazon's website.

Supporting Statement

The recent pandemic has brought increased media and congressional scrutiny to the well-being of Amazon's essential workers.⁴ This scrutiny has extended to workplace conditions, safety, and the high employee turnover rate (recently estimated at 150%).⁵ While Amazon plans to incur several billion dollars of additional costs in response to its labor shortage, practices that contribute to high turnover continue: productivity quotas and worker surveillance that result in above-average injury rates.⁶ Numerous studies have found similar trends at Amazon, including:

- In 2020 the serious injury rate at Amazon warehouses was nearly 80% higher than the warehouse industry average.⁷
- Injuries at Amazon facilities were more severe than those at other warehouses.⁸
- A recent case study found the equivalent of 1 in 9 workers at Amazon facilities was injured each year.⁹
- Injury rates at Amazon warehouses increased during peak season.¹⁰

¹ <https://www.npr.org/2021/09/08/1034776936/amazon-warehouse-workers-speed-quotas-california-bill>; <https://inthesetimes.com/article/at-will-just-cause-employment-union-labor-illinois>; <https://www.bostonglobe.com/2021/10/07/opinion/massachusetts-has-chance-clean-up-our-national-privacy-disaster/>

² <https://www.seattletimes.com/business/because-of-injury-claims-state-wants-amazons-automated-warehouses-to-pay-higher-workers-comp-premiums-than-meatpacking-or-logging-operations/>

³ <https://www.washingtonpost.com/technology/2021/06/01/amazon-osa-injury-rate/>

⁴ <https://www.nytimes.com/2021/12/01/podcasts/the-daily/amazon-pandemic-labor-shortage.html>

⁵ <https://www.nytimes.com/interactive/2021/06/15/us/amazon-workers.html>

⁶ <https://ir.aboutamazon.com/news-release/news-release-details/2021/Amazon.com-Announces-Third-Quarter-Results/default.aspx>

⁷ <https://thesoc.org/wp-content/uploads/2021/02/PrimedForPain.pdf>

⁸ <https://thesoc.org/wp-content/uploads/2021/02/PrimedForPain.pdf>

⁹ <https://s27147.pcdn.co/wp-content/uploads/Report-Injuries-Dead-End-Jobs-and-Racial-Inequity-in-Amazons-Minnesota-Operations-.pdf>

¹⁰ <https://revealnews.org/article/how-amazon-hid-its-safety-crisis>

- Amazon facilities with greater automated technology had above-average injury rates.¹¹
- Surveyed Amazon workers cited constant surveillance as a cause of stress, anxiety, and depression.¹²
- Amazon temporarily suspended some productivity metrics in 2020, in response to the pandemic. That year saw the first decline in Amazon’s injury rate in years.¹³

Workers and labor unions cite the above as motivating factors for organizing efforts at Amazon, and these concerns have brought significant scrutiny upon the company, including:¹⁴

- 15 U.S. Senators signed a letter calling on Amazon to address workplace health and safety issues linked to productivity rates.¹⁵
- Public health organizations and over 200 public health practitioners called on Amazon to suspend productivity quotas and workplace surveillance.¹⁶
- Washington state raised Amazon’s worker compensation premium rates by 15% and proposed placing fulfillment centers in their own risk class.¹⁷
- California passed a state bill regulating warehouse performance metrics.¹⁸

As Amazon strives to be “the Earth’s Safest Place to Work,”¹⁹ a review is needed of the practices that have made the company a leader in workplace injuries and a target for criticism and regulation. With surveillance and productivity quotas linked to high injury rates, we urge Amazon to commission an independent audit of these practices to understand their impact on the company’s employees and operations, and inform changes in practices that mitigate and prevent future harm.

¹¹ <https://thesoc.org/wp-content/uploads/2021/02/PrimedForPain.pdf>

¹² <https://humanimpact.org/wp-content/uploads/2021/01/The-Public-Health-Crisis-Hidden-In-Amazon-Warehouses-HIP-WWRC-01-21.pdf>

¹³ <https://thesoc.org/wp-content/uploads/2021/02/PrimedForPain.pdf>

¹⁴ <https://www.forbes.com/sites/laurendebter/2021/04/01/how-alabama-union-fight-could-change-amazon/>

¹⁵ <https://s3.documentcloud.org/documents/6772867/AmazonWorkerSafetyLetterFeb72020.pdf>

¹⁶ <https://humanimpact.org/wp-content/uploads/2021/11/Public-Health-Letter-to-Amazon-11-17-21.pdf>

¹⁷ <https://www.seattletimes.com/business/because-of-injury-claims-state-wants-amazons-automated-warehouses-to-pay-higher-workers-comp-premiums-than-meatpacking-or-logging-operations/>

¹⁸ <https://www.latimes.com/business/story/2021-09-08/california-bill-ab701-passes-senate-warehouse-work-metrics-algorithms-regulation>

¹⁹ https://s2.q4cdn.com/299287126/files/doc_financials/2021/ar/Amazon-2020-Annual-Report.pdf