



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

November 22, 2022

John Beckman
Hogan Lovells US LLP

Re: Maximus, Inc. (the "Company")
Incoming letter dated November 22, 2022

Dear John Beckman:

This letter is in regard to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by the Service Employees International Union Pension Plans Master Trust (the "Proponent") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. Your letter indicates that the Proponent has withdrawn the Proposal and that the Company therefore withdraws its November 4, 2022 request for a no-action letter from the Division. Because the matter is now moot, we will have no further comment.

Copies of all of the correspondence related to this matter will be made available on our website at <https://www.sec.gov/corpfin/2022-2023-shareholder-proposals-no-action>.

Sincerely,

Rule 14a-8 Review Team

cc: Maureen O'Brien
Segal Marco Advisors



Hogan Lovells US LLP
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555 Thirteenth Street, NW
Washington, DC 20004
T +1 202 637 5600
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Rule 14a-8(i)(10)

November 4, 2022

VIA E-MAIL (*shareholderproposals@sec.gov*)

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

Re: Maximus, Inc.
Shareholder Proposal of Service Employees International Union Pension Plans Master Trust

Dear Ladies and Gentlemen:

On behalf of Maximus, Inc. (the “*Company*”), we are submitting this letter pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934 to notify the Securities and Exchange Commission (the “*Commission*”) of the Company’s intention to exclude from its proxy materials for its 2023 annual meeting of shareholders (the “*2023 Proxy Materials*”) a shareholder proposal (the “*Proposal*”) submitted to the Company by Service Employees International Union Pension Plans Master Trust (the “*Proponent*”). We also request confirmation that the staff of the Division of Corporation Finance (the “*Staff*”) will not recommend to the Commission that enforcement action be taken if the Company omits the Proposal from its 2023 Proxy Materials for the reason discussed below.

A copy of the Proposal, together with other correspondence relating to the Proposal, is attached hereto as Exhibit A.

In accordance with *Staff Legal Bulletin No. 14D* (Nov. 7, 2008) (“*SLB No. 14D*”), this letter and its exhibits are being delivered by e-mail to *shareholderproposals@sec.gov*. Pursuant to Rule 14a-8(j), a copy of this letter and its exhibits also is being sent to the Proponent. Rule 14a-8(k) and *SLB No. 14D* provide that a proponent is required to send the company a copy of any correspondence which the proponent elects to submit to the Commission or the Staff.

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Accordingly, we hereby inform the Proponent that if the Proponent elects to submit additional correspondence to the Commission or the Staff relating to the Proposal, the Proponent should concurrently furnish a copy of that correspondence to the undersigned by e-mail.

Pursuant to the guidance provided in Section F of Staff Legal Bulletin 14F (Oct. 18, 2011), we ask that the Staff provide its response to this request to the undersigned via e-mail at the address noted in the last paragraph of this letter.

The Company currently intends to file its definitive 2023 Proxy Materials with the Commission more than 80 days after the date of this letter.

THE PROPOSAL

On September 27, 2022, the Company received a letter submitting the Proposal for inclusion in the Company's 2023 Proxy Materials. The resolution included in the Proposal provides as follows:

RESOLVED: Shareholders request that the Board of Directors adopt a policy requiring Maximus to disclose on its website the annual Consolidated EEO-1 Report. The company shall disclose its EEO-1 Report no later than 60 days after the date of its submission to the Equal Employment Opportunity Commission. Shareholders also request disclosure of all of Maximus' diversity, equity and inclusion (DEI) policies, on its website or another public filing or report.

BASIS FOR EXCLUSION OF THE PROPOSAL

As discussed more fully below, the Company believes that it may omit the Proposal from its 2023 Proxy Materials in reliance on Rule 14a-8(i)(10) because the Company has taken action to substantially implement the Proposal, and therefore the Proposal is now moot.

A. Background of Rule 14a-8(i)(10)

Rule 14a-8(i)(10) permits a company to exclude a shareholder proposal from its proxy materials if the company has substantially implemented the proposal. In explaining the scope of a predecessor to Rule 14a-8(i)(10), the Commission said that the exclusion is "designed to avoid the possibility of shareholders having to consider matters which already have been favorably acted upon by the management." *Exchange Act Release No. 12598* (Jul. 7, 1976) (discussing the rationale for adopting the predecessor to Rule 14a-8(i)(10), which permitted exclusion where "the proposal has been rendered moot by the actions of the management"). At one time, the Staff interpreted the predecessor rule narrowly, considering a proposal to be excludable only if it had been "'fully' effected" by the company. *See Exchange Act Release No. 19135* at § II.B.5. (Oct.

14, 1982). By 1982, however, the Commission recognized that the Staff's narrow interpretation of the predecessor rule "may not serve the interests of the issuer's security holders at large and may lead to an abuse of the security holder proposal process," in particular by enabling proponents to argue "successfully on numerous occasions that a proposal may not be excluded as moot in cases where the company has taken most but not all of the actions requested by the proposal." *Id.* Accordingly, the Commission proposed in 1982 and adopted in 1983 a revised interpretation of the rule to permit the omission of proposals that had been "substantially implemented." *See Exchange Act Release No. 20091* at § II.E.6. (Aug. 16, 1983) (indicating that the Staff's "previous formalistic application of" the predecessor rule "defeated its purpose" because the interpretation allowed proponents to obtain a shareholder vote on an existing company policy by changing only a few words of the policy in the proposal). The Commission later codified this revised interpretation in *Exchange Act Release No. 40018* at n.30 (May 21, 1998). Thus, when a company has already taken action to address the underlying concerns and essential objectives of a shareholder proposal, the proposal has been "substantially implemented" and may be excluded. *See, e.g., Best Buy Co., Inc.* (April 22, 2022); *Edison International* (Feb. 23, 2022); *Starbucks Corporation* (Jan. 19, 2022); *General Mills, Inc.* (Aug. 6, 2021); *salesforce.com, inc.* (April 20, 2021); *Alphabet Inc.* (April 16, 2021); *Comcast Corporation* (April 9, 2021).

Applying this standard, the Staff has noted that "a determination that the company has substantially implemented the proposal depends upon whether [the company's] particular policies, practices and procedures compare favorably with the guidelines of the proposal." *Texaco, Inc.* (March 28, 1991). The Staff has concurred that, when substantially implementing a shareholder proposal, companies can address aspects of implementation in ways that may differ from the manner in which the shareholder proponent would implement the proposal. For example, the Staff has previously taken the position that a shareholder proposal requesting that a company's board of directors prepare a report pertaining to environmental, social, or governance issues may be excluded when the company has provided information about the initiative in various public disclosures. *See PPG Industries, Inc. (Congregation of the Sisters of St. Joseph of Peace)* (Jan. 16, 2020) (concurring with the exclusion of a proposal requesting that the board of directors prepare a report on the company's processes for "implementing human rights commitments within company-owned operations and through business relationships" where the requested information was already disclosed in the company's global code of ethics, global supplier code of conduct, supplier sustainability policy, and sustainability report, and other disclosures that addressed the requested information); *Apple Inc.* (Dec. 11, 2014) (concurring in the exclusion of a proposal that requested the establishment of a Public Policy Committee where the company had existing systems and controls, including an audit and finance committee, designed to oversee the matters listed in the proposal); *Entergy Corporation* (Feb. 14, 2012) (concurring in the exclusion of a proposal that requested establishment of a committee to conduct a special review of certain nuclear matters when the company had an existing nuclear committee responsible for the proposed matters); *International Business Machines Corp.* (Jan. 4, 2010)

(concurring in the exclusion of a proposal that requested periodic reports of the Company’s “Smarter Planet” initiative where the Company had already reported on those initiatives using a variety of different media, including the Company’s “Smarter Planet” web portal).

In addition, the Staff has permitted exclusion of proposals under Rule 14a-8(i)(10) where a proponent requests the release of information that is already made publicly available by the company. For example, in *Comcast Corporation* (April 9, 2021), the Staff concurred in the exclusion of a proposal that requested the preparation of a report assessing the company’s diversity and inclusion efforts, when the company already disclosed on its website numerous reports regarding the company’s strategies, policies, programs and outcomes related to its diversity and inclusion efforts. *See also IDACORP, Inc.* (April 1, 2022) (concurring in the exclusion of a proposal that requested the company produce a report disclosing greenhouse gas targets and progress made in achieving them, when the company had existing disclosures on its website that provided the information requested by the proposal, noting that “it appears that the [c]ompany’s public disclosures substantially implement the [p]roposal.”); *Laboratory Corporation of America Holdings* (Feb. 15, 2018) (concurring in the exclusion of a proposal requesting that the board prepare an annual report to shareholders on the measures it was taking to correct and prevent governmental citations for violations of animal protection laws, where the company had already made available on its website substantially all of the information sought by the proponent); *McDonald’s Corporation* (Mar. 26, 2014) (concurring in exclusion of a proposal requesting that the company publicly articulate directors’ duties with respect to corporate social responsibility issues when “McDonald’s public disclosures compare favorably with the guidelines of the proposal.”); *TECO Energy, Inc.* (Feb. 21, 2013) (concurring in exclusion of a proposal requesting a report on environmental and public health harms of mountaintop removal because “TECO Energy’s public disclosures compare favorably with the guidelines of the proposal.”).

B. The Information Requested by the Proposal is Already Made Available by the Company

The Proposal requests that the Company adopt a policy requiring the disclosure on its website of its Consolidated EEO-1 Report no later than 60 days after the date of its submission to the Equal Employment Opportunity Commission (“*EEOC*”). The Proposal also requests that the Company disclose all of its diversity, equity, and inclusion (“*DEI*”) policies. As discussed below, in response to the Proposal, the Company has taken action to adopt the precise policy requested by the Proposal, and to post on its website the exact information requested. Therefore, the Proposal is moot.

On November 2, 2022, following internal deliberations, and in response to the Proposal, the Company posted to its website its 2021 Employer Information Report EEO-1 Consolidated Report (the “*EEO-1 Consolidated Report*”). As requested by the Proposal, and consistent with

federal EEOC regulations, the EEO-1 Consolidated Report includes a comprehensive breakdown of all of the Company's employees categorized by race/ethnicity, sex, and job category. The EEO-1 Consolidated Report uploaded to the Company's website is the same report that the Company furnished to the EEOC in June 2022. The full text of the disclosure, attached hereto as Exhibit B, is available on the "Diversity, Equity, and Inclusion" section of the Company's website at https://maximus.com/sites/default/files/Maximus_2021_EEO-1_Summary-Filing.png.

In addition, in response to the Proposal's request that the Company disclose all of its DEI policies on its website, the Company notes that it already provides extensive information regarding its DEI policies and initiatives on its website. For example, the Company already posts a Corporate Responsibility Report and a Diversity Equity & Inclusion Report on its website, each of which detail the Company's DEI strategies, commitments and policies. The Corporate Responsibility Report is available at <https://d1io3yog0oux5.cloudfront.net/maximus/files/pages/esg/esg-policies/Maximus-ESG+Report-0921.pdf>, and its 2022 Diversity Equity & Inclusion Report is available at https://maximus.com/sites/default/files/documents/2022_maximus_dei_report.pdf. The Company also has standalone Diversity, Equity, and Inclusion section of its website that provides further details about the Company's DEI initiatives, which is available at <https://maximus.com/DEI>. In addition, the Company also has posted to the ESG Policies section of its website (available at <https://investor.maximus.com/esg/esg-policies>) its current policies including its Standards for Business Conduct and Ethics, Human Rights Statement, and Supplier Code of Conduct, all of which relate to the Company's policies on anti-discrimination and equal employment opportunities.

However, in furtherance of its implementation of the Proposal, the Company also took action on November 2, 2022 to post its Affirmative Action and Equal Employment Opportunity Policy Statement to the "Diversity, Equity, and Inclusion" section of the Company's website. The Affirmative Action and Equal Employment Opportunity Policy Statement sets forth the Company's policies regarding employment without discrimination, affirmative action in employment and advancement, and anti-harassment. The full policy, attached hereto as Exhibit C, is now available on the Company's website at https://maximus.com/sites/default/files/documents/Maximus_AA-EEO-Policy-Statement_June-2022.pdf. Together with the existing policies and disclosures already included on the Company's website, the Company therefore has fully and completely complied with the Proposal's request that the Company disclose "all of Maximus' diversity, equity, and inclusion (DEI) policies, on its website or another public filing or report."

Finally, in connection with the disclosure of the EEO-1 Consolidated Report and posting of the Affirmative Action and Equal Employment Opportunity Policy Statement, and in response to the Proposal, on October 27, 2022, the Company's Board of Directors unanimously approved

Office of Chief Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission
November 4, 2022

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the following resolutions, which will ensure implementation of the requests in the Proposal on an ongoing basis:

RESOLVED: That the Company shall post on its website its annual Consolidated EEO-1 Report no later than 60 days after the submission of such Report to the Equal Employment Opportunity Commission.

RESOLVED: That the Company shall post on its website all of its Diversity, Equity and Inclusion (“DEI”) policies.

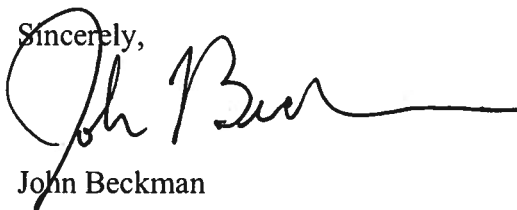
Accordingly, the Company has taken action to implement the precise requests in the Proposal. There is no additional action the Company could take to implement the Proposal, and there is no additional information requested by the Proposal that is not already covered by the publicly available information on the Company’s website. Therefore, the Company has addressed the underlying concerns and essential objectives of the Proposal, and, as in *Comcast Corporation* (April 9, 2021), *IDACORP, Inc.* (April 1, 2022), *Laboratory Corporation of America Holdings* (Feb. 15, 2018), and the numerous other Staff no-action decisions cited above, the Proposal has been “substantially implemented” and may be excluded from the Company’s 2023 Proxy Materials.

CONCLUSION

We respectfully request that the Staff concur with the Company’s view and confirm that it will not recommend enforcement action to the Commission if the Company omits the Proposal from its 2023 Proxy Materials.

If you have any questions or need additional information, please feel free to contact me at (202) 637-5464. When a written response to this letter is available, I would appreciate your sending it to me by e-mail at john.beckman@hoganlovells.com.

Sincerely,



John Beckman

Enclosures

cc: David R. Francis (Maximus, Inc.)
Maureen O’Brien (Service Employees International Union Pension Plans Master Trust)

Exhibit A

Copy of the Proposal and Related Correspondence



P.O. Box 22650
Lehigh Valley, PA 18002-2650

September 27, 2022

Mr. David R. Francis
General Counsel and Secretary
MAXIMUS, Inc.
1891 Metro Center Drive
Reston, Virginia 20190

Via mail and email: [REDACTED]

RE: Service Employees International Union Pension Plans Master Trust Shareholder Proposal

Dear Mr. Francis:

In my capacity as Chair of the Service Employees International Union Pension Plans Master Trust (the "Fund"), I write to give notice that pursuant to the 2022 proxy statement of MAXIMUS, Inc. (the "Company"), the Fund intends to present the attached proposal (the "Proposal") at the 2023 annual meeting of shareholders (the "Annual Meeting"). The Fund requests that the Company include the Proposal in the Company's proxy statement for the Annual Meeting.

A letter from the Fund's custodian documenting the Fund's continuous ownership of the requisite amount of the Company's stock is being sent separately. The Fund also intends to continue its ownership of at least the minimum number of shares required by the SEC regulations through the date of the Annual Meeting. I represent that the Fund or its agent intends to appear in person or by proxy at the Annual Meeting to present the attached Proposal. I declare the Fund has no "material interest" other than that believed to be shared by stockholders of the Company generally.

Our Fund is available to meet with the Company in person or via teleconference on October 17, 2022 at 1:00 p.m. or October 19, 2022 at 9:30 a.m.

Representation – Important Notice

Please be advised that we will hereafter be using a representative regarding the management of this proposal. Please send a copy of any correspondence regarding this proposal including deficiency notices, no action requests or engagement scheduling to Maureen O'Brien, [REDACTED] or [REDACTED]. I authorize the representative to speak on my behalf, negotiate withdrawal of the proposal and engage with the company and its representatives.

Sincerely,

A handwritten signature in black ink, appearing to read "MS", is written over the word "Sincerely".

Megan Sweeney
Chair, SEIU Pension Plans Master Trust

Physical address:
1800 Massachusetts Ave. NW
Suite 301
Washington, DC 20036

RESOLVED: Shareholders request that the Board of Directors adopt a policy requiring Maximus to disclose on its website the annual Consolidated EEO-1 Report. The company shall disclose its EEO-1 Report no later than 60 days after the date of its submission to the Equal Employment Opportunity Commission. Shareholders also request disclosure of all of Maximus' diversity, equity, and inclusion (DEI) policies, on its website or another public filing or report.

SUPPORTING STATEMENT:

Recently, the racial justice movement and the disproportionate impacts of the pandemic have focused investor attention on civil rights and gender and racial equity in the workplace. Further, workforce diversity is increasingly seen as a driver of long-term value creation. Accordingly, investors benefit from better understanding of DEI strategy and performance at portfolio companies.

Maximus touts its commitment to DEI, stating that it is “central to our company identity” and a “business imperative.” Maximus says that DEI “broadly outlines the comprehensive efforts we are taking to create a more inclusive workplace.”¹ While we appreciate these assurances, investors are unable to evaluate Maximus' performance in this area without additional workforce diversity disclosure.

Maximus is required to annually submit an EEO-1 Report — a comprehensive breakdown of its workforce by race and gender according to 10 employment categories — to the United States Equal Employment Opportunity Commission. The disclosure of this report would provide comprehensive and standardized workforce diversity data to investors with minimal additional burden on Maximus.

Such disclosure is increasingly becoming standard practice. According to an analysis by As You Sow, 90% of the S&P 100 have released or committed to release their EEO-1 reports and that 67% of the Russell 1000 firms disclose workforce diversity data in some form.² Widespread disclosure of EEO-1 data is critical because the standardization provides consistency, allowing investors to compare progress across firms.

Research shows that more diverse workforces are linked to improved financial performance. According to a Wall Street Journal analysis of workforce diversity in S&P 500 companies, the 20 companies that ranked the highest outperformed the bottom 20 by an average operating margin of 12% compared to 8% over the same period. The top companies' stocks also performed better with an average stock return of 10% versus 4.2% over the same 5 year period.³

Studies also show that diversity at multiple echelons of a company can have a big impact, highlighting investors' need for the comprehensive, workplace, demographic disclosure requested in this proposal. A McKinsey study found that companies in the top quartile for ethnic and gender diversity in its executive ranks were 29% more likely to perform better than their peers in the quartile.⁴ A 2021 study found that

¹ <https://maximus.com/DEI>

² <https://www.asyousow.org/our-work/social-justice/workplace-equity>

³ <https://www.wsj.com/articles/the-business-case-for-more-diversity-11572091200>

⁴ <https://www.mckinsey.com/capabilities/people-and-organizational-performance/our-insights/delivering-through-diversity>

high levels of racial diversity in both upper and lower management was associated with increased productivity.⁵

⁵ <https://journals.aom.org/doi/abs/10.5465/amj.2019.0468>

Exhibit B

Copy of Consolidated EEO-1 Report

CO= T508378

EQUAL EMPLOYMENT OPPORTUNITY

2021 EMPLOYER INFORMATION REPORT EEO-1

CONSOLIDATED REPORT

U= T508378

SECTION B - COMPANY IDENTIFICATION

1. MAXIMUS INC
1891 METRO CENTER DRIVE
RESTON, VA 20190

2.a. MAXIMUS INC
1891 METRO CENTER DRIVE
RESTON, VA 20190

c. EIN= 541000588

SECTION C - TEST FOR FILING REQUIREMENT

1- Y 2- Y 3- Y DUNS= 082347477

SECTION E - ESTABLISHMENT INFORMATION

NAICS: 541611 - Administrative Management and
General Management Consulting Services

SECTION D - EMPLOYMENT DATA

Table with columns: JOB CATEGORIES, HISPANIC OR LATINO (MALE, FEMALE), NOT-HISPANIC OR LATINO (WHITE, BLACK OR AFRICAN AMERICAN, NATIVE HAWAIIAN OR PACIFIC ISLANDER, ASIAN, AMERICAN INDIAN OR ALASKAN NATIVE, TWO OR MORE RACES), OVERALL TOTALS. Rows include EXECUTIVE/SR OFFICIALS & MGRS, FIRST/MID OFFICIALS & MGRS, PROFESSIONALS, TECHNICIANS, SALES WORKERS, ADMINISTRATIVE SUPPORT, CRAFT WORKERS, OPERATIVES, LABORERS & HELPERS, SERVICE WORKERS, TOTAL, and PREVIOUS REPORT TOTAL.

SECTION F - REMARKS

DATES OF PAYROLL PERIOD: 12/16/2021 THRU 12/31/2021

SECTION G - CERTIFICATION

CERTIFYING OFFICIAL: Melissa Boozer
EMAIL: melissaboozer@maximus.com

EEO1 REPORT CONTACT PERSON: Melissa Boozer
EMAIL: melissaboozer@maximus.com

CERTIFIED DATE [EST]: 6/21/2022 10:53 AM

TITLE: Director- HR Compliance
PHONE: 6154007302

TITLE: Director- HR Compliance
PHONE: 6154007302

Exhibit C

Copy of Affirmative Action and Equal Employment Opportunity Policy Statement

Affirmative Action and Equal Employment Opportunity Policy Statement

It is the policy of Maximus to employ qualified persons of the greatest ability without discrimination against any employee or applicant for employment because of age, ancestry, color, gender, gender identity, gender expression, genetic information, marital status, medical condition, mental or physical disability, U.S. military or veteran status, national origin (including language use), race, religious creed (including religious dress and grooming practices), sex (including pregnancy, childbirth, breastfeeding), sexual orientation, citizenship status, or any other status protected by law, except where gender is a bona fide occupational requirement.

Maximus is committed to this policy and takes affirmative action to employ and advance in employment all qualified minorities, women, individuals with disabilities, and protected U.S. veterans.

As President and Chief Executive Officer, I am committed to the principles of Affirmative Action and Equal Employment Opportunity (EEO). In order to ensure dissemination and implementation of EEO and affirmative action throughout all levels of the company, I have designated Melissa Boozer, Director of Human Resources, as the EEO Officer for Maximus. One of the EEO Officer's duties is to establish and maintain an internal audit and reporting system to allow for the effective measurement of Maximus programs. In furtherance of Maximus policy regarding EEO and affirmative action, Maximus has developed written Affirmative Action Programs which sets forth the policies, practices, and procedures that Maximus is committed to in order to ensure that its policy of nondiscrimination and affirmative action for qualified minorities, qualified females, qualified individuals with disabilities, and qualified protected veterans are accomplished.

To implement this policy, Maximus has established Affirmative Action Programs by which we will undertake that we will:

- (1) Recruit, hire, train and promote qualified persons in all job titles, without regard to age, ancestry, color, gender, gender identity and gender expression, genetic information, marital status, medical condition, mental or physical disability, U.S. military or veteran status, national origin (including language use), race, religious creed (including religious dress and grooming practices), sex (including pregnancy, childbirth, breastfeeding), sexual orientation, citizenship status, or any other status protected by law, except where gender is a bona fide occupational requirement;
- (2) Base decisions on employment to further the principle of equal employment opportunity;
- (3) Ensure that employment decisions are in accord with principles of equal employment opportunity by imposing only valid job requirements;
- (4) Ensure that all personnel actions such as compensation, benefits, transfer, layoff, return from layoff, company sponsored training, education, tuition assistance, and social and recreation programs will be administered without regard to age, ancestry, color, gender, gender identity, gender expression, genetic information, marital status, medical condition, mental or physical disability, U.S. military or veteran status, national origin (including language use), race, religious creed (including religious dress and grooming practices), sex (including pregnancy,

childbirth, breastfeeding), sexual orientation, citizenship status, or any other status protected by law, except where gender is a bona fide occupational requirement, or where disability is a bona fide occupational disqualification.

The successful achievement of a nondiscriminatory employment program requires maximum cooperation between management and employees. In fulfilling its part in this cooperative effort, management is obliged to lead the way by establishing and implementing affirmative procedures and practices which will ensure our objective, namely, equitable employment opportunities for all.

Employees and applicants shall not be subjected to harassment, intimidation, threats, coercion, or discrimination because they have: (1) filed a complaint; (2) assisted or participated in an investigation, compliance review hearing, or any other activity related to the administration of any federal, state, or local law requiring equal employment opportunity; (3) opposed any act or practice made unlawful by any federal, state, or local law requiring equal opportunity or (4) exercised any other right protected by federal, state, or local law requiring equal opportunity.

Maximus is dedicated to responding promptly and appropriately to any acts of harassment, discrimination, or retaliation; maintaining a disciplinary system that is designed to deter acts of harassment, discrimination, or retaliation; and maintaining a work environment for its workers that encourages respect and dignity. Any employee found to have engaged in conduct inconsistent with this policy will be subject to discipline, up to and including termination.

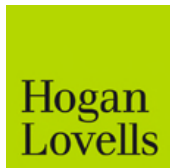
If you, as one of our employees or as an applicant for employment, have any questions about this policy or would like to be considered under our Affirmative Action Plan, or would like to view the Affirmative Action Program for Individuals with Disabilities and Protected Veterans, please contact the EEO Officer during regular business hours.

I have reviewed and fully endorse our Affirmative Action and Equal Employment Opportunity program. In closing, I ask for the continued assistance and support of all Maximus personnel to attain our objective of equal employment opportunity for all.



Bruce L. Caswell
President and Chief Executive Officer

Date: June 9, 2022



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Washington, DC 20004
T +1 202 637 5600
F +1 202 637 5910
www.hoganlovells.com

November 22, 2022

VIA E-MAIL (shareholderproposals@sec.gov)

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

Re: Maximus, Inc.
Shareholder Proposal of Service Employees International Union Pension Plans
Master Trust


Dear Ladies and Gentlemen:

We previously submitted to the staff a letter, dated November 4, 2022, requesting the staff's concurrence that Maximus, Inc. (the "**Company**") may exclude the shareholder proposal referenced above from the proxy materials for the Company's 2023 annual meeting of shareholders.

On November 22, 2022, the proponent submitted to the Company a letter withdrawing the proposal. A copy of the withdrawal letter is attached as Exhibit A. Because the proponent has withdrawn the proposal, the Company also hereby withdraws its request for a no-action letter relating to the proposal.

A copy of this letter is being provided simultaneously to the proponent.

If you have any questions or require additional information, please call me at (202) 637-5464.

Sincerely,

John Beckman

Enclosure

cc: David R. Francis (Maximus, Inc.)
Maureen O'Brien (Service Employees International Union Pension Plans Master Trust)

Exhibit A



P.O. Box 22650
Lehigh Valley, PA 18002-2650

November 21, 2022

Via mail and email: [REDACTED]

Mr. David R. Francis
General Counsel and Secretary
MAXIMUS, Inc.
1891 Metro Center Drive
Reston, Virginia 20190

RE: Service Employees International Union Pension Plans Master Trust
Shareholder Proposal

Dear Mr. Francis:

In my capacity as Executive Director of the Service Employees International Union Pension Plans Master Trust (the "Fund"), I write to give notice that the Fund is withdrawing its shareholder proposal that it had intended to present at the 2023 annual meeting of shareholders (the "Annual Meeting") in response to the Company's commitments outlined in the Company's request for no action submitted to the SEC on November 4, 2022. Specifically, per the Company's letter, the Company committed to the following actions:

- RESOLVED: That the Company shall post on its website its annual Consolidated EEO-1 Report no later than 60 days after the submission of such Report to the Equal Employment Opportunity Commission.
- RESOLVED: That the Company shall post on its website all of its Diversity, Equity and Inclusion ("DEI") policies.

We note the Company has already provided the information on the website. Please inform the SEC of our decision to withdraw the proposal.

Sincerely,

A handwritten signature in black ink, appearing to read "Eunice Washington".

Eunice Washington
Executive Director, SEIU Master Trust

Physical address:
1800 Massachusetts Ave. NW
Suite 301
Washington, DC 20036