



From: Sue Negrey <snegrey@msn.com>
Sent: Tuesday, November 21, 2023 3:20 PM
To: *W&I M&P TFP PRA Comments <wi.mp.tfp.pra.comments@irs.gov>
Cc: Jane.Scaccetti@armaninoLLP.com
Subject: [EXT] RE: OMB Control No. 1545-0047, Form 990 proposal

I am writing on behalf of the [Coalition for Nonprofit Board Diversity Disclosure](#) to submit our comments on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. We understand the IRS is soliciting comments concerning forms used by tax-exempt organizations and we are specifically requesting an amendment to the Form 990 requiring disclosure of the demographic composition of governing boards.

In June, we mailed our attached proposal to Amend Form 990 to the following individuals at the U.S. Department of Treasury:

- The Honorable Janet Yellen, Secretary
- Wally Adeyemo, Deputy Secretary
- Janis Bowdler, Counselor to the Secretary on Racial Equity, and
- Lily Batchelder, Assistant Secretary for Tax Policy

We also mailed our proposal to the following individuals at the Internal Revenue Service in June:

- The Honorable Daniel I. Werfel, Commissioner
- Edward Killen, Commissioner of Tax-Exempt and Government Entities Division, and,
- Robert Malone, Director of the Exempt Government Entities

This proposal, *Open Letter to the IRS*, had more than 140 signatories who (collectively) make up the *Coalition for Nonprofit Board Diversity Disclosure*. Over 100 of these signatories are from major national and regional organizations across the U.S., representing the fields of

higher education, healthcare, philanthropy, law, nonprofit governance, and underrepresented populations. Additional signatories are individual leaders from these fields. Since June, we have now more than doubled the number of signatories to over 400.

Our additional efforts have included sharing our proposal with the following entities:

- Treasury Advisory Committee on Racial Equity
- Taxpayer Advocacy Panel
- Erin Collins, National Taxpayer Advocate
- Internal Revenue Service Advisory Council.

On behalf of the Coalition, we are putting forward our attached proposal to you for consideration. We have also sent our proposal via certified mail to the attention of Mr. Andres Garcia. I am happy to answer any questions you may have. Thank you.

Jane Scaccetti, CPA, MT |Ambassador, Armanino LLP

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Sue Negrey

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COALITION FOR NONPROFIT BOARD DIVERSITY DISCLOSURE

To: The Honorable Daniel I. Werfel, Commissioner, Internal Revenue Service
Mr. Edward Killen, Commissioner, Tax-Exempt and Government Entities Division, Internal Revenue Service
Mr. Robert Malone, Director, Exempt Organizations Government Entities, Internal Revenue Service
The Honorable Janet Yellen, Secretary of the Treasury, U.S. Department of Treasury
Mr. Wally Adeyemo, Deputy Secretary of the Treasury, U.S. Department of Treasury
Ms. Janis Bowdler, Counselor to the Secretary on Racial Equity, U.S. Department of Treasury
Ms. Lily Batchelder, Assistant Secretary for Tax Policy, U.S. Department of Treasury
Cc: Internal Revenue Service Advisory Council

Date: June 15, 2023, Sent by Certified Mail

Re: Proposal to Amend Internal Revenue Service Form 990 to Require Disclosure of Demographic Composition of Governing Boards

Executive Summary

The undersigned – organizations and individuals interested in the governance and operation of nonprofit organizations and committed to the value of diversity throughout organizations – submit this proposal to amend Internal Revenue Service (IRS) Form 990 to require 501(c)(3) charitable entities to disclose, at a minimum, the gender and racial/ethnic demographics of their boards, based on how board members self-identify.

We propose that the IRS modify Form 990 by including a question to require disclosure of how board members in the aggregate self-identify by race/ethnicity and gender. Such a question could be added to either Part VI, Section A: Governing Body and Management, or Part VII, Section A: Officers, Directors, Trustees, etc. While our proposal focuses on gender and race/ethnicity since that has been the subject of most research on the value of board diversity, we would support including LGBTQ+ and disability disclosure as well.

The signatories are prominent national and regional organizations and individuals in these and other categories: good governance, leadership for women and people of color, higher education, health care, philanthropy, law, business, and consulting.

We believe that making such data available, along with data the Form 990 already provides to the public and the nonprofits' numerous stakeholders, will help advance diversity, equity, and inclusion, encourage transparency, and – most importantly – enhance the governance of all affected organizations. We base our request on these factors: (1) research links board

diversity and good governance;¹ (2) studies document the predominance of white males in the boardrooms of the largest and most influential nonprofits;² (3) access to information on nonprofit board demographics is important and is difficult for stakeholders and interested members of the public to gather from available data.³

An important model for public disclosure now exists in the for-profit sector, where disclosure of such data, supported by the SEC, is now required of all Nasdaq's listed companies and increasingly demanded of other for-profit companies. Following the Nasdaq requirements and in order to protect individual privacy, we are asking for reporting of aggregate, not individualized, data.⁴

Asking nonprofits to disclose demographic data is unlikely to impose an undue burden on these organizations or on the IRS. The question would fit easily into the sections already requesting information about an organization's board. The Form 990 currently asks nonprofit institutions for a list of board members and some additional information about their board participation. It also asks a number of questions related to good governance which are not required by law but are intended to, and effectively do, encourage better governance practices. Questions about whether the organization has a conflict of interest policy or whistleblower policy clearly have this effect. Adding a question about board diversity on the Form 990, not on the 990-EZ filed by smaller organizations, would be very much in line with the goals and character of the 990. It would not only provide the public with information it needs and ought to be able to access, but it also would signal that board diversity is a good governance issue.

We believe such an amendment is in line with the stated commitment of the IRS "to ensuring equity, diversity and inclusion are integrated in the policies, procedures and practices used to carry out our mission." ⁵

The IRS has the authority to amend the Form 990 to add such a question, as it did with the major additions to the Form in 2008, when it added questions about governance and management policies that are not required by the Internal Revenue Code.

(For any questions see contact information at the end of this letter.)

¹ See e.g., Lynne E. Devnew, Marlene Janzen Le Ber, Mariaterisa Torchia, Ronald J. Burke, eds., *More Women on Boards: An International Perspective* (Charlotte, NC, Information Age Publishing, 2018) at 3-47; Deborah L. Rhode & Amanda K. Packel, "Diversity on Corporate Boards: How Much Difference Does Difference Make?" *Delaware Journal of Corporate Law* (2014); Securities and Exchange Commission (Release NO. 34-90574; File No. SR-NASDAQ-2020-081, Dec. 4, 2020) *The Nasdaq Stock Market LLC: Notice of Filing of Proposed Rule change to Adopt Listing Rules Related to Board Diversity*, at 7& 14-30, <https://www.sec.gov/rules/sro/nasdaq/2020/34-90574.pdf>

² See e.g. Andrea Silbert, *The Women's Power Gap at Elite Universities: Scaling the Ivory Tower* (Eos Foundation, Jan. 2020) at 4, 17-18, <https://www.womenspowergap.org/wp-content/uploads/2022/01/WPG-Power-Gap-at-Elite-Universities-v17.pdf>; and *Closing the Gaps: Gender and Race in Nonprofit Boardrooms* (Women's Nonprofit Leadership Initiative and The Nonprofit Center at La Salle University, Nov. 20220) <https://wnli.org/studies/>

³ See Silbert, *supra*, at 21, 25, 34-35; and *Closing the Gaps*, *supra*, at 16-17.

⁴ See Securities and Exchange Commission (Release No. 34-92590; File Nos. SR-NASDAQ-2020-081; SR-NASDAQ-2020-082, Aug. 6, 2021) Self-Regulatory Organizations; *The Nasdaq Stock Market LLC: Order Approving Proposed Rule Changes, as Modified by Amendments No. 1, to Adopt Listing Rules Related to Board Diversity*, at <https://www.sec.gov/rules/sro/nasdaq/2021/34-92590.pdf>; and Nasdaq, Board Diversity Matrix Disclosure Requirements and Examples (Aug. 3, 2022) at https://listingcenter.nasdaq.com/assets/Board%20Matrix%20Examples_Website.pdf

⁵ "Equity, Diversity and Inclusion at IRS" at [Equity, Diversity and Inclusion at IRS | Internal Revenue Service](https://www.irs.gov/equity-diversity-and-inclusion)

I. Importance of the Modification

A. Diversity is a Commonly Accepted Standard of Good Governance

A large body of research on for-profit corporate board diversity, or the lack thereof, has demonstrated the value of diversity for good governance and has made the connection between diversity in the boardroom and diversity in the institution as a whole. Mainstream and highly visible organizations and publications, and countless studies and reports have made the case for gender and racially diverse boards for more than 15 years. They include the Conference Board, National Association of Corporate Directors (NACD), Harvard Business Review, Directors and Boards, major consulting firms, executive search firms, and individual scholars. Advocacy organizations, state legislatures and institutional investors have also championed board diversity.⁶ Those promoting board diversity point to links between such diversity and enhanced organizational performance and decision making, including avoidance of group-think, attention to auditing, compliance and risk-taking and increased understanding of a more diverse consumer market. A 2020 national study of diversity on the boards of nonprofit educational and healthcare institutions reported that, although for-profit and nonprofit boards differ in important ways, board diversity brings similar benefits to the nonprofit boards and organizations.⁷

For 501(c)(3) charitable nonprofits whose purposes are to benefit the public, there is an additional and strong argument that good governance requires that these organizations have racially and ethnically and gender diverse directors to serve a diverse public. Furthermore, simple equity demands that leadership positions, including board seats, should be occupied by the diversity of people the institution serves and employs.

B. Gender and Racial Gaps Persist in Nonprofit Boardrooms

The diversity problem in the nonprofit sector has not generated the same degree of interest and advocacy as that directed to the for-profit sector, partly because many people assume nonprofit boards are already diverse. Although there are many nonprofits that are highly populated, if not dominated, by women (such as women's colleges, organizations serving a predominantly female population and small nonprofits), there are significant gender and racial gaps in the boardrooms of the largest and most influential nonprofits.

⁶ See e.g. Jared L. Landaw, *Director Notes*, "Maximizing the Benefits of Board Diversity," (The Conference Board, June 2020) at <https://www.conference-board.org/pdfdownload.cfm?masterProductID=20869>; NACD BOARDTALK January 6, 2022, *Boards Need to Think Differently and Be more Intentional About Board Diversity* (Jan. 6, 2022) at <https://blog.nacdonline.org/posts/think-differently-intentional-diversity>; and Securities and Exchange Commission (Release No. 34-90574; File No. SR-NASDAQ-2020-081, December 4, 2020) Self-Regulatory Organizations; *The Nasdaq Stock Market LLC; Notice of Filing of Proposed Rule Change to Adopt Listing Rules Related to Board Diversity*, at <https://www.sec.gov/rules/sro/nasdaq/2020/34-90574.pdf>

The SEC request for public comment on Nasdaq's proposed rule change to support Nasdaq's disclosure requirement includes references to innumerable studies, reports, and speeches on the value of board diversity and disclosure of board demographics by scholars, investors, consulting firms and public officials. For advocacy organizations see Thirty Percent Coalition at <https://www.30percentcoalition.org>; 5050 Women on Boards at <https://5050wob.com>; and Alliance for Board Diversity at <https://hacr.org/alliance-for-board-diversity/>

⁷ Vicki W. Kramer & Carolyn T. Adams, *Increasing Gender Diversity on the Boards of Nonprofit Eds and Meds* (Women's Nonprofit Leadership Initiative and Nonprofit Issues, 2020) at <https://wnli.org/studies/> and www.nonprofitissues.com

That has been documented in recent years by studies and reports in different geographic areas and nationally.⁸

These reports have found that, as in the for-profit corporate world, the most powerful nonprofit boards are overwhelmingly white and male. The largest nonprofits, where the gaps are most prevalent, are predominantly the institutions of higher education and healthcare (“eds and meds”). And these institutions are, in their size, wealth and complexity of operations, most like the for-profit organizations that are now subject to disclosure requirements.

C. Access to Accurate Data Supports Good Governance but Data on Nonprofit Boards is Not Readily Available

The tax-exempt status of 501(c)(3) organizations means they pay no federal income tax, no tax on investment income and, in most cases, no local taxes on the vast property they own. In addition, they are able to offer donors a tax benefit from contributing. To attain this designation, nonprofits must show that the organization will benefit the public broadly.

Organizations whose purpose is to serve the public interest rely on their stakeholders: those who have an interest in the well-being of these institutions. These stakeholders include employees, clients, students, faculty, alumni, patients, funders, contributors, lenders, and members of surrounding communities, not to mention the taxpayers who indirectly support these organizations by reason of their tax-exempt status. Stakeholders need to be able to hold these institutions accountable for their decisions. Accountability requires that stakeholders have easy access to the demographics of the boards of those nonprofits that rely on them for support, or from which they obtain services. In this way, the IRS would make more meaningful its requirement that 990s be made available to the public.

Currently it is challenging, even for researchers, to get accurate data on the composition of nonprofit governing boards by gender, race/ethnicity, and other aspects of diversity. For example, a Philadelphia regional report explained that it examined “each institution’s website, which generally provided the list of names of the members of its board of directors. Some websites provided pictures of their board members, while most simply had a list of names, professional titles, and affiliations. Others merely listed names with no titles; and a few did not even list the names of board members.”⁹

The 990 asks for the directors’ names, whether they are independent directors, whether they are officers, how many hours they spend on nonprofit business weekly, and whether they are compensated. But it does not ask for demographic information.

Challenges to compiling such board information have also confronted those who have long been interested in the demographic composition of the leadership of for-profit organizations. In response to repeated efforts by shareholders and advocacy groups, and in response to 2020’s racial reckoning, more publicly held corporations now provide demographic disclosure in their proxy statements, whether pursuant to recent Nasdaq requirements, supported by the SEC, or voluntarily. In October 2021, the Conference Board released a

⁸ See e.g. Silbert, *supra*; *Closing the Gaps*, *supra*; and The Boston Club, *Opportunities Abound, Intentionality Needed: The Boston Club’s 2019 Census of Women Directors and Chief Executives of Massachusetts’ Largest Nonprofit Organizations*, at <https://www.thebostonclub.com/the-boston-clubs-2019-nonprofit-board-census/>

⁹ See e.g., *The Gender Gap in Nonprofit Boardrooms*, and *Closing the Gaps*, *supra*, at <https://www.wnli.org/studies>; see also, Atinuke O. Adediran, *Disclosures for Equity*, 122 Columbia Law Review 865, 870 (2022).

report on corporate boards and their composition with a press release headlined: “Report: Disclosure of US Board Diversity Soars.”¹⁰

II. Disclosure of Demographic Information Would Not Impose an Undue Burden on Nonprofit Organizations or Those who Prepare their Tax Returns

Unlike their stakeholders and members of the public, the organizations that are required to file a Form 990 already have most, if not all, of the information sought by the amendment we propose. The nominating/governance committees of many well-run institutions may already use a demographic matrix, along with a skills and experience matrix, when considering whom to invite to fill board vacancies (just as their for-profit counterparts often do). It would be a simple matter for them to ask their directors or trustees to answer a short questionnaire that requests their self-identification in the proposed categories. This could be a one-time request when new directors join the board.

III. The IRS’s Has Authority to Modify Form 990 to Include Information about Board Demographics and Encourage Board Diversity

The IRS has broad authority to collect information deemed necessary for the administration of the federal tax law, including governance and management policies.¹¹ Requesting information about the gender, racial, and possibly other demographics of governing boards is in line with requesting information about other policies and practices the IRS deems important to good management and governance. Respondents are not required to have such policies and practices, but they are required to answer the questions.

Requiring nonprofits to disclose the makeup of their boards would be far short of requiring them to actually have a diverse board, but it would be a major step toward the important goal of increased board diversity as it will force institutions to assess the extent to which the composition of their boards is consistent with their missions as well as their stakeholders.

For all these reasons, the undersigned request that the IRS adopt this proposal and thereby reinforce its commitment “to ensuring equity, diversity and inclusion are integrated in [its] policies, procedures and practices.”

Sincerely,

Coalition for Nonprofit Board Diversity Disclosure
(See Appendix for all signatories representing the coalition)

Contact information:

For questions regarding this proposal, please contact either:

Jane Scaccetti, jscaccetti@me.com

Toni Wolfman, tonigwolfman@verizon.net

¹⁰ *Report: Disclosure of US Board Diversity Soars; Boards Increase Gender Diversity Faster than Racial and Ethnic Diversity* (Oct. 19, 2021) at <https://www.conference-board.org/press/board-diversity-disclosure>

¹¹ IRS, Governance and Related Topics—501(c)(3) Organizations 1 (2008), https://www.irs.gov/pub/irs-tege/governance_practices.pdf [Perma | www.irs.gov]; see also., Atinuke O. Adediran, *Disclosures for Equity*, 122 Columbia Law Review 865, 916 (2022).

Appendix: Coalition for Nonprofit Board Diversity Disclosure Supporting Signatories

Organizations

&Fox	Jennifer Dempsey Fox	CEO
50/50 Women on Boards	Betsy Berkhemer-Credaire	CEO
Alliance For Board Diversity (ABD)	Cid Wilson	Chair of ABD
American Association of University Women	Gloria L. Blackwell	CEO
American Council on Education	Ted Mitchell	President
American Nurses Association	Jennifer Mensik Kennedy	President
American Nurses Foundation	Kate Judge	Executive Director
American Nurses Credentialing Center	Rhonda Anderson	President
Armanino LLP	Jane Scaccetti	Ambassador
Asian American Lawyers Association of Massachusetts	Emily Sy	President
Association of Governing Boards of Universities and Colleges (AGB)	Henry Stoevers	President and CEO
American Telemedicine Association (ATA)	Ann Mond Johnson	CEO
Bank On Women, Inc.	Terrie G. Spiro	Co-founder and Chair
Black Belt Community Foundation	Felecia L. Lucky	President
Boardbound by Women's Leadership	Sue Williamson	Executive Director
California Partners Project	Carolyn Gan	Executive Director
Candid	Ann Mei Chang	CEO
Catalyst	Lorraine Hariton	CEO
Charity & Security Network	Paul Carroll	Director
Chester County Community Foundation	Karen Simmons	President/CEO
Coach 2 Achieve	Sue Negrey	Principal
Codi Consulting, LLC	Beth Bunting	Owner & Executive Consultant
CONEXION Inc.	Phyllis Barajas	Founder & CEO
CRL CONSULTING LLC	Charisse R. Lillie	CEO
Dance Data Project	Elizabeth B. Yntema	President & Founder
DeCava Consulting	JoAnn Cavallaro	President
DirectWomen	Roberta D. Liebenberg	Former Chair of DirectWomen
DiverseForce	Sulaiman Rahman	CEO
Don Kramer's Nonprofit Issues	Don Kramer	Editor

Drexel University	John Fry	President
Drexel University Gupta Governance Institute	Cassandra Brown	Executive Director
Drexel University School of Public Health	Dr. Nathalie A. Bartle	Professor/Associate Dean of Student Affairs (Ret.)
Eastern Bank	Nancy Huntington Stager	Executive Vice President
Edward G. Rendell, LLC	Ed Rendell	Former Governor & Former Mayor
Eos Foundation	Andrea Silbert	President
Episcopal Community Services of the Diocese of PA	David E. Griffith	Executive Director
Epstein Consulting Group	Wendy Epstein	Principal
Executive Leadership in Academic Medicine (ELAM)	Nancy D. Spector, MD	Executive Director
FemmePharma Global Healthcare, Inc.	Gerianne Tringali DiPiano	Chief Executive Officer
Fred T. Korematsu Institute	Karen Korematsu	Founder & Executive Director
Gender Fair	Amy Cross	Founder
Greater Philadelphia Cultural Alliance	Patricia Wilson Aden	President & CEO
HELP: Higher Education Legal Professionals	Marianne Schimelfenig, Esq.	Principal and Founder
Hispanic Association on Corporate Responsibility	Cid Wilson	President & CEO
Hispanic National Bar Association	Alba Cruz-Hacker	Executive Director & COO
HNBA VIA (Vision in Action) Fund	Alba Cruz-Hacker	President
How Women Lead	Julie Abrams	CEO
Hsu & Associates	Vivian Hsu	Principal
Independence Foundation	Judge Phyllis W. Beck (ret.)	Board Chair
Inforum	Terry Barclay	CEO
Inquilinos Boricuas en Acción-IBA	Vanessa Calderon-Rosado	Chief Executive Officer
Interfaith Center on Corporate Responsibility	Timothy Smith	Senior Policy Advisor
Interorganization Network (ION)	Lynne Durbin	President
Japanese American National Museum	Ann Burroughs	President and CEO
Kids First Chicago	Daniel Anello	CEO and Founder
La Guagua 47 Community Arts Project	Alba Martinez	Executive Director
La Salle University	Ellen Reilly	Chair, Board of Trustees
Lancaster County Community Foundation	Samuel Bressi	President & CEO
Latino Corporate Directors Association	Ozzie Gromada Meza	Acting President & CEO

Latinos LEAD	Patrick Salazar	Founder & Executive Director
Leadership Education for Asian Pacifics (LEAP)	Linda Akutagawa	President & CEO
Lehigh Valley Community Foundation	Erika Petrozelli	President & CEO
Lewis Katz School of Medicine at Temple University	Amy J. Goldberg	Dean, Lewis Katz School of Medicine at TU
National Association of Diversity Officers in Higher Education (NADOHE)	Paulette Granberry Russell	President
National Asian Pacific American Bar Association	Priya Purandare	Executive Director
National LGBTQ+ Bar Association	D'Arcy Kemnitz	Executive Director
Pennsylvania Association of Nonprofit Organizations	Anne Gingerich	Executive Director
Pennsylvania Institute of Certified Public Accountants (PICPA)	Jen Cryder	CEO
Philadelphia Foundation	Kate Allison	Chair, Board of Managers
	Pedro A. Ramos	President & CEO
Praxis Consulting Group	Linshuang Lu	Managing Principal
Randolph College	Sue Ott Rowlands	President
Research for Action	Jolley Bruce Christman	Founder
Salus University	Michael Mittelman	President
Swarthmore College	Harold Kalkstein	Chair, Board of Managers
	Rhonda R. Cohen	Former Vice Chair, Board of Managers
	JoAnne Epps	Acting President
Temple University	Kristina L. Wahl	President
The Barra Foundation	Lisa A. Prior	President
The Boston Club	Keith A. Mahoney	Vice President
The Boston Foundation	Howard Brod Brownstein	President and CEO
The Brownstein Corporation	Michael C. Hyter	President and CEO
The Executive Leadership Council	Katherine Kelton	President
The Forum of Executive Women	Frances M. Sheehan	President
The Foundation for Delaware County	Judge Renee Cardwell Hughes (Ret.)	CEO
The Hughes Group	Jacki Zehner	President
The Jacquelyn and Gregory Zehner Foundation	Eneida Roman	CEO
The Latina Circle, Inc. dba Amplify Latinx	Rosalyn McPherson	President & CEO
The ROZ Group, Inc.		

The Women's Edge	Elizabeth L. Hailer	CEO
Trower & Trower, Inc.	Cathy Trower	President
Ujala Foundation	Raj Gupta	Chairman
Urban Affairs Coalition	Sharmain Matlock-Turner	CEO
	Arun S. Prabhakaran	President
Women Business Collaborative	Gwen K. Young	CEO
Women Corporate Directors Foundation	Jennifer Reynolds	CEO
Women Executive Leadership FL	Katherine Young	Board President
Women's Bar Association of Massachusetts	Jessica Babine	WBA President
Women's Funding Network	Elizabeth Barajas-Roman	President and CEO
Women's Foundation California	Bia Vieira	Chief Strategist/ Incoming CEO
Women's Law Forum	Phoebe A. Haddon	Chancellor Emerita and Professor of Law
Women's Law Project	Amal Bass	Interim Co-Executive Director
Women's Nonprofit Leadership Initiative	Vicki W. Kramer	Chair
Women's Power Gap	Marta T. Rosa, M. ED	Senior Strategic Advisor Consultant
WOMEN'S WAY	Diane Cornman-Levy	Chief Disruptor
YWCA Boston	Elizabeth Chandler	President and CEO

Individuals

Carolyn T. Adams, Emeritus Dean & Professor, Temple University

Charles E. Allen, Retired partner, Graimark Realty Advisors

Jeremy Bearer-Friend, Associate Professor at George Washington University Law School

Thomas Bender, Esq.

Dorothy Brown, Book Author and Editor

Samuel D. Brunson, Professor of Law, Loyola University Chicago

Richard Chait, Professor Emeritus Harvard University

Fernando Chang-Muy, Leadership Consultant

Kelly McNamara Corley, Founder and Principal, The Red Bee Group

Haile T. Debas, Dean of Medicine and Chancellor Emeritus UCSF

Joanne Disch, PhD, RN, FAAN

Karl E. Emerson, Attorney and Former Member of IRS TE/GE Advisory Committee

Drew Faust, Arthur Kingsley Porter University Professor, Harvard University

Carmen Febo-San Miguel, MD, Former CEO Taller Puertorriqueno

Judith Gay, PhD, Consultant and VP Emerita, Community College of Philadelphia

Gina Glantz, Founder, GenderAvenger

Rosemarie B. Greco, Professional Board Director of public corporations and Retired CEO of two major banks

Janet Haas, MD

Philip Hackney, Associate Professor of Law, Pitt Law School

Sondra Haley, Principal, The Red Bee Group

Teresa D. Harrison, Professor of Economics & Academic Director

Nannerl O. Keohane, President Emerita of Wellesley College and Duke University

Patricia King, Professor of Law emerita

Kathy Kretman, Professor

Risa J. Lavizzo-Mourey, President Emerita Robert Wood Johnson Foundation

Paul W. Lee, Retired Partner, Goodwin Procter LLP

Lloyd Hitoshi Mayer, Professor at Notre Dame Law School

Afaf Meleis, Dean Emerita, School of Nursing UPenn

Demetri L. Morgan, Associate Professor of Higher Education, Loyola University, Chicago

Anne Morrissey, Insurance Executive and Retired President of AmeriHealth Caritas

Henry Ordower, Professor of Law, Saint Louis University

Stephanie A. Scharf, PhD, JD

Dianne L. Semingson, Board member and Chair, nonprofit organizations

Wendy C. Shiba, Member of the Board of Trustees, Japanese American National Museum

Gene Takagi, Principal, NEO Law Group

Carol Tracy, Retired Executive Director, Women's Law Project

Richard Winchester, Professor of Law

Toni G. Wolfman, Retired law firm partner, co-founder two national nonprofits, emerita college trustee

Julie Wollman, Professor, University of Pennsylvania