

Canadian Chamber of Commerce Japan

White Paper on Equal Marriage

Introduction

The Canadian Chamber of Commerce in Japan (CCCJ) believes that the existing marriage laws in Japan should be modified to allow same-sex couples the freedom to marry. This white paper outlines several reasons why extending the freedom to marry to all couples, regardless of sexual preference, would be beneficial to all, including to CCCJ member companies doing business in Japan. These reasons fall into three broad categories: (1) economic benefits stemming from a more robust labour market, (2) reputational benefits for Japan from an alignment with similarly-situated countries that support human rights and diversity, and (3) the growing support for equal marriage and lack of any real downsides. The paper ends with a short section (4) outlining Canada's positive experience with enacting same-sex marriage, which can act as an additional incentive for Japan.

1. Economic Benefits

Removing Barriers to Recruitment and Retention of Talent

The current restrictions that limit marriage in Japan to heterosexual couples place burdens on companies, in particular global firms doing business in Japan, in their efforts to recruit and retain top talent. The freedom to marry has practical implications for same-sex employees. Such difficulties can manifest themselves, for instance, in challenges around buying or renting property, given that an employee's same sex-spouse would lack legal status in Japan. In an increasingly global labour market, talented individuals in same-sex relationships are less likely to want to relocate or live in a country that affords them and their life partners fewer rights than heterosexual couples. The effects of such structural barriers are significant given that Japan is currently experiencing a labour shortage. In a January 2018 Ministry of Finance survey of 1,341 companies, 71 percent of Japanese companies reported being short of workers and a majority felt that the labour shortage had worsened in the past two years.¹ The lack of equal protections for same-sex couples make Japan a less appealing location for LGBT employees, thereby erecting unnecessary structural barriers, at a time when Japan needs to be able to attract the best and brightest.

Recruitment and retention of talent is also hampered by the inability of companies in Japan to offer their heterosexual and LGBT employees the same benefits, for example in terms of health care and housing. A competitive benefits package is often a determinative part of recruiting and retaining the best employees. Exclusion from certain health insurance options that are traditionally offered to spouses means that LGBT employees may have to purchase expensive private health insurance or pay separate healthcare premiums. Under the current legal

¹ 71% of Japanese firms short of workers: survey, THE MAINICHI, February 1, 2018, <http://mainichi.jp/english/articles/20180201/p2a/00m/0na/005000c> (last accessed March 28, 2018).

landscape, same-sex couples who are offered these types of benefits must individually carry an additional tax burden. The CCCJ believes that by obstructing companies from providing the same benefits to those in same-sex relationships, the current legal landscape prevents Japanese companies from recruiting and retaining talent, which in turn hurts the Japanese economy.

Removing Administrative Burdens via Standardization

Standardizing benefits policies by allowing LGBT couples access to the institution of marriage benefits both employees and employers. Since many of Japan's major business and trading partners allow same-sex marriage, many companies in Japan, including CCCJ members, find themselves in a situation where they provide equal benefits to LGBT couples and heterosexual married couples overseas, but not in Japan. For example, when Nomura Holdings Inc. bought the European and Asian operations of Lehman Brothers Companies, it also adopted their equality policies.² For those companies, inconsistent marriage laws add to administrative overhead.

Dealing with inconsistent laws around marriage is an added administrative burden for global companies doing business both overseas and in Japan. In the case of international hires, for instance, a Japan-based company may face problems applying for the visas of an employee's same-sex spouse, as Japanese law does not recognize their marriage. The current regulations only allow a Designated Activities visa for foreign couples who are married outside Japan, in which both individuals are citizens of countries that allow same-sex couples to marry, rather than a spousal visa that is available to heterosexual couples.³ The application is burdensome and not always granted.⁴ Even when visas are eventually approved, uncertainty, hurdles and delays in approving an employee or partner's immigration status inevitably result in costs to the company, both in terms of administrative resources and in lost productivity.

The status quo ultimately hurts Japan's economic growth and innovation by forcing large global companies to expend more resources to achieve the same returns. Maintaining complex administrative systems to work around how to treat employees based upon each country's marriage laws is a drain on company resources. Allowing same-sex couples to marry would bring Japan in line with the majority of its trading partners and other economic world powers, remove wasteful administrative burdens, and reduce uncertainty for global companies.

² Elaine Lies, *Japan election manifestos free LGBT rights from political closet*, REUTERS, July 7 2016, <https://www.reuters.com/article/us-japan-election-lgbt/japan-election-manifestos-free-lgbt-rights-from-political-closet-idUSKCN0ZM2L6> (last accessed March 28, 2018); see also *Diversity and inclusion*, NOMURA HOLDINGS, <http://www.nomuraholdings.com/csr/employee/di.html> (noting that the Code of Ethics of Nomura Group "forbids discrimination based on nationality, ethnic origin, race, gender, age, religion, beliefs, social standing, gender preference, gender identity, disability or any other attribution.") (last accessed March 28, 2018).

³ Kenneth Lau, *Japanese Visa Options for Same-Sex Spouses*, FRAGOMEN, October 19, 2015, <https://www.fragomen.com/insights/blog/japanese-visa-options-same-sex-spouses> (last accessed March 28, 2018).

⁴ *Same-Sex Marriage*, FELLOWS LEGAL SERVICES, <http://www.fellows-legal.jp/en/same-sex-marriage.html> (last accessed March 28, 2018).

Business Benefits from Diversity

There is increasing recognition of the fact that diversity is simply better for the bottom line. Inclusive companies, in which opinions from employees with diverse lifestyles and backgrounds are welcomed, are more adaptable, productive, and innovative in today's global marketplace. Conversely, employees who feel that they are being penalized for who they are will likely be less loyal to their employer, and are more likely to leave. Diversity and inclusivity are positively correlated with higher productivity and profits. A McKinsey study of 366 companies across a range of industries and countries shows that companies that are in the "top quartile for gender diversity are 15 percent more likely to have financial returns above their respective national industry medians," and those in the top quartile for racial and ethnic diversity are 35 percent more likely to perform above the median.⁵ A workplace that treats LGBT employees equally increases morale, improves workplace relationships, and reduces employee turnover.

Japan's current marriage laws mean that employers treat their LGBT employees differently than non-LGBT employees. This often violates the corporate philosophies of global companies, including CCCJ members, and dissuades other international companies that value the equal treatment of LGBT people from working with Japanese companies. Even minor differences in how employees are treated can communicate a strong message about how the company values its employees, and CCCJ members strongly wish to communicate to their employees that same-sex couples are valued on an equal level with different-sex couples, that all families are worthy of respect, and that marriage is marriage for LGBT and non-LGBT people alike.

2. Reputational Benefits

Extending the freedom to marry to same-sex couples would bolster Japan's standing on the international stage. Marriage for same-sex couples is legal in 25 countries,⁶ including the majority of Japan's major trade and business partners. Among other modern, liberal democracies, the freedom to marry is the rule, rather than the outlier. Of the G7 countries, Japan is the only one which does not provide an avenue for same-sex couples to legally recognize their lifelong commitment.⁷ Some Asian countries have also made significant strides towards marriage equality. In May 2017, Taiwan's highest court ruled that legal restrictions on same-sex

⁵ Vivian Hunt, Dennis Layton, and Sara Prince, *Why Diversity Matters*, MCKINSEY & CO., January 2015, at <https://www.mckinsey.com/business-functions/organization/our-insights/why-diversity-matters> (last accessed March 28, 2018).

⁶ *Id.*; see also *Gay Marriage Around the World*, PEW FORUM, August 8, 2017, <http://www.pewforum.org/2017/08/08/gay-marriage-around-the-world-2013/> (last accessed March 28, 2018).

⁷ Italy provides same-sex couples the ability to enter into registered partnerships; the remainder of the G7 countries allow same-sex couples to marry.

marriage violated the constitution,⁸ and in December 2017, Australia amended its marriage laws to allow same-sex couples to marry.⁹

Marriage is one of the foundations of human society, and allowing same-sex couples to marry for all of the same reasons heterosexual couples marry, i.e., to create a stable family and care for one another, would allow Japan to meet its human rights and other international commitments. For example, Japan is a party to the United Nations (UN) International Covenant on Civil and Political Rights, which broadly bans discrimination. Japan has faced criticism from the UN Human Rights Committee for effectively excluding same-sex couples from protections married heterosexual couples enjoy—such as access to public housing and protection under the Law for the Prevention of Spousal Violence and the Protection of Victims.¹⁰ Furthermore, the Office of the UN High Commissioner for Human Rights has also published Standards of Conduct for Business in order to tackle discrimination against LGBT and intersex people.¹¹

Now is the optimal time for Japan to make a change. As the host of the 2020 Olympics, Japan will increasingly be under the international spotlight and its record on LGBT rights will undoubtedly draw scrutiny. In fact, both lack of action and action in the right direction on the marriage equality front are likely to be magnified, as the world will be watching. LGBT rights have been a hot-button topic at previous Olympics—Russia’s laws banning the promotion of “non-traditional” sexual relations sparked protests against the Russian Government and in 19 cities worldwide during the 2014 Winter Olympics in Sochi. Following the Sochi Olympics, the International Olympic Committee introduced a specific anti-discrimination clause to its host city contract, based upon principle six of the Olympic Charter, which was finalized in 2017 and will first go into effect in the 2024 Olympic Games.¹² As public support for the freedom to marry grows both domestically and internationally, the CCCJ believes the time is ripe for Japan to end discrimination in marriage and join the democracies that have lived up to their promise of equality and dignity for all under the law.

⁸ *Taiwan’s top court rules in favour of same-sex marriage*, BBC NEWS, May 24, 2017, <http://www.bbc.com/news/world-asia-40012047> (last accessed March 28, 2018).

⁹ Paul Karp, *Australian Parliament says ‘yes’ to same-sex marriage*, THE GUARDIAN, December 7, 2017, <https://www.theguardian.com/australia-news/2017/dec/07/marriage-equality-law-passes-australias-parliament-in-landslide-vote> (last accessed March 28, 2018).

¹⁰ *International covenant on civil and political rights*, UNITED NATIONS HUMAN RIGHTS COMMITTEE, October 2008.

¹¹ *Tackling Discrimination against Lesbian, Gay, Bi, Trans, & Intersex People: Standards of Conduct for Business*, United Nations Human Rights Office of the High Commissioner, <https://www.unfe.org/standards/> (last accessed March 28, 2018).

¹² Owen Gibson, *Olympic anti-discrimination clause introduced after Sochi gay rights row*, THE GUARDIAN, September 25, 2014, <https://www.theguardian.com/sport/2014/sep/25/olympic-anti-discrimination-clause-sochi-gay-rights-row> (last accessed March 28, 2018); see also *Olympics: Host City Contract Requires Human Rights*.

3. Growing Public Support for Same-Sex Marriage

Domestic Support

Public attitudes toward same-sex marriage in Japan are increasingly supportive. A March 2017 NHK poll showed that just over half of Japanese people support the freedom to marry for same-sex couples.¹³ A 2015 National Institute of Population and Social Security Research showed a similar level of support.¹⁴ Multiple local governments have begun programs to allow same-sex couples to receive partnership certificates. For example, in 2015 Shibuya ward and Setayaga ward enacted ordinances under which they would award partnership certificates to same-sex couples.¹⁵ In December 2016, Sapporo announced that it would follow suit. Iga in Mie Prefecture, Takarazuka in Hyogo Prefecture, and Naha in Okinawa Prefecture are also beginning programs under which same-sex couples would be recognized.¹⁶ In February 2018, the city of Fukuoka announced it would begin recognizing same-sex couples in April.¹⁷ Tokyo's Nakano Ward will start issuing same-sex partnership certificates in August.¹⁸ However, while this trend indicates the growing domestic support for a proper recognition of same-sex relationships, these partnership certificates do not afford many benefits to the LGBT couples and are certainly very different from marriage licenses and various legal consequences they bestow.

In recognition of the benefits that inclusion and equality bring, many large Japanese corporations and international corporations with Japanese operations, have enacted policies to treat employees in same-sex relationships equally with their heterosexual peers. For example, in February 2016, Sony announced that employees in same-sex relationships would now by default receive the same family benefits as all other employees.¹⁹ In July, Rakuten redefined the internal

¹³ NHK 世論調査, NHK, May 9, 2017, https://www.nhk.or.jp/bunken/research/yoron/pdf/20170509_1.pdf (last accessed March 28, 2018).

¹⁴ 同性婚「賛成」51% 全国調査、世代間の認識に差, NIKKEI, November 29, 2015, https://www.nikkei.com/article/DGXLASDG29H29_Z21C15A1000000/ (last accessed March 28, 2018).

¹⁵ Shusuke Murai, *Tokyo's Shibuya and Setagaya wards issue first same-sex partnership papers*, THE JAPAN TIMES, November 5, 2015, <https://www.japantimes.co.jp/news/2015/11/05/national/social-issues/shibuya-set-issue-first-certificates-recognizing-sex-couples/> (last accessed March 28, 2018).

¹⁶ *Id.*

¹⁷ *Fukuoka city to become Japan's seventh municipality to recognize LGBT couples*, THE JAPAN TIMES, February 14, 2018, <https://www.japantimes.co.jp/news/2018/02/14/national/social-issues/fukuoka-city-become-japans-seventh-municipality-recognize-lgbt-couples/> (last accessed March 28, 2018).

¹⁸ *Tokyo's Nakano Ward to offer partnership certificates to same-sex couples this summer*, MAINICHI JAPAN, 10 May 2018, <https://mainichi.jp/english/articles/20180510/p2a/00m/0na/016000c>.

¹⁹ *Panasonic, Sony moves advance diversity trend in corporate Japan*, NIKKEI ASIAN REVIEW, Feb. 19, 2016, <https://asia.nikkei.com/Life-Arts/Japan-Trends/Panasonic-Sony-moves-advance-diversity-trend-in-corporate-Japan>; see also *Sony Group receives gold rating in the Pride Index for corporate LGBT initiatives*, Diversity & Inclusion, SONY, https://www.sony.net/SonyInfo/diversity/report/05_11.html (last accessed March 28, 2018).

definition of “spouse” to extend benefits to same-sex partners.²⁰ Panasonic has adopted a policy of acknowledging same-sex marriages.²¹ Within the SoftBank Group same-sex partners are eligible to receive spousal benefits equal to those of other married couples.²² IBM Japan and Microsoft Japan also treat same-sex partners as equals to opposite-sex spouses.²³

International Support

The positive domestic trend in Japan is in line with the international momentum that is building toward the freedom to marry. More than 1.1 billion people worldwide now live in a country which allows LGBT people to marry. Taiwan and Australia saw advances in marriage equality in 2017, and Malta and Germany also removed discrimination from their marriage laws. In several of the freedom-to-marry countries—such as the United Kingdom, New Zealand, Germany, and Australia—this legislation was enacted under right-of-center governments. Furthermore, in every country where same-sex couples have gained the freedom to marry, public support has increased.

No Drawbacks

A mountain of evidence and experience from other countries across the world, compiled by legislatures, courts, and other organizations, shows that ending restrictions on marriage helps families, and hurts no one.²⁴ The legal changes required are low cost and low risk, and would principally entail amending the relevant statutes to make them gender neutral. Unlike certain other policy changes, granting the freedom to marry does not require an annual budget or extensive legislation; it also does not require the reallocating of resources from one social group to another. In Japan, sexual conduct between same-sex partners has long been decriminalized, and there is no history of widespread violence against LGBT individuals, so granting same-sex couples the right to marry would likely incur less vehement opposition than elsewhere. Evidence

²⁰ *Rakuten Extends Employee and Services Benefits to Include Same-Sex Partners*, RAKUTEN, July 22, 2016, https://global.rakuten.com/corp/news/press/2016/0722_01.html.

²¹ *HR Development and Diversity: Diversity*, PANASONIC, <https://www.panasonic.com/global/corporate/sustainability/employee/diversity.html> (last accessed March 28, 2018).

²² *Promotion of Diversity*, SOFTBANK GROUP, <https://www.softbank.jp/en/corp/hr/personnel/diversity/> (last accessed March 28, 2018).

²³ *Panasonic, Sony moves advance diversity trend in corporate Japan*, NIKKEI ASIAN REVIEW, February 19, 2016; see also 同性パートナー登録制度を新設し人事プログラムを拡大, IBM Press Release, IBM, November 30, 2015, <http://www-06.ibm.com/jp/press/2015/11/3001.html> (last accessed March 28, 2018); Lindsay-Ray McIntyre, *IBM Stands Strong with its LGBT Employees*, IBM THINK BLOG, June 23, 2016, <https://www.ibm.com/blogs/think/2016/06/standing-together/> (last accessed March 28, 2018); 新たな「ファミリーフレンドリー休業制度」を開始, MICROSOFT NEWS, September 5, 2017, <https://news.microsoft.com/ja-jp/2017/09/05/170905-family-friendly-leave/> (last accessed March 28, 2018).

²⁴ For example, in the U.S., a wide variety of individuals and organizations, from religious groups to corporations, signed onto a brief showing the benefits of same-sex marriage to society. See *Resources: Winning at the Supreme Court in 2015*, FREEDOM TO MARRY, <http://freedomtomarry.org/pages/resources-the-u.s.-supreme-court-in-obergefell> (last accessed March 28, 2018).

and experience from the many countries that have legalized same-sex marriage shows that same-sex marriage helps families and LGBT individuals, and harms no one.

4. Canada's Experience With Same-Sex Marriage

Brief History

Same-sex relations and LGBT (or “two-spirited”) individuals were widely accepted and celebrated by Canada’s indigenous communities before the arrival of the Europeans. The European imposed their laws and norms across Canada, including those discriminating LGBT individuals. Fueled by the recognition that society was changing and that it was time to question certain old vestiges of the British common law, Canada moved from initial hostility to ultimate acceptance toward same-sex marriage in just over two decades (and much of the change occurred between 2000 and 2005). While early common law pronouncements placed prohibitions on same-sex marriage (e.g., by defining marriage as a union between “one man and one woman”),²⁵ the passage in 1982 of the *Canadian Charter of Rights and Freedoms* (the *Charter*) paved the way toward marriage equality. The *Charter*, which is a part of the Constitution of Canada, guarantees certain human rights, including equality rights, to every individual in Canada.²⁶

In a landmark decision in 2003, the highest court in Ontario, the most populous Canadian province, ruled that a common law definition of marriage that creates a formal distinction between opposite-sex and same-sex couples on the basis of sexual orientation is a form of discrimination that violates Section 15 of the *Charter*.²⁷ The court recognized that the exclusion of same-sex couples from a fundamental societal institution such as marriage, and the societal significance of marriage itself and the corresponding benefits of which same-sex relationships were deprived, perpetuated the notion that same-sex relationships were less worthy of recognition than opposite-sex couples.²⁸ The first same-sex marriages in Canada occurred on the same day the decision was announced: June 10, 2003.²⁹

²⁵ *North v. Manitoba (Recorder of Vital Statistics)* [1974] 20 R.F.L. 112 (Manitoba County Court); *Hyde v. Hyde and Woodmansee* [1866] L.R. 1 P&D 130.

²⁶ The guarantee of equality provides: “Every individual is equal before and under the law and has the right to the equal protection and equal benefit of the law without discrimination and, in particular, without discrimination based on race, national or ethnic origin, colour, religion, sex, age or mental or physical disability.” *Canadian Charter of Rights and Freedoms*, Section 15(1). However, under Section 1, a discriminatory law may still be justified on the ground that the limitation of the right is “demonstrably justified in a free and democratic society.” *Id.* Section 1. See *R. v. Oakes* [1986] 1 S.C.R. 103. The Supreme Court of Canada has held that sexual orientation is also protected as analogous to Section 15’s enumerated grounds because it is a “deeply personal deeply personal characteristic that is either unchangeable or changeable only at unacceptable personal cost.” *Egan v. Canada* [1995] 2 S.C.R. 513 at 515 (Supreme Court of Canada).

²⁷ *Halpern v. Canada (Attorney General)* [2003] CanLII 26403 (ON CA).

²⁸ *Id.* at para. 94.

²⁹ Andrea Battiston, *The Legal History of Same Sex Marriage in Canada*, 39 Can. L. Libr. Rev. 36.8, 8 (2014).

Following a number of additional victories at the provincial level, and clear momentum toward recognizing same-sex marriage, Canada enacted in July 2005 the *Civil Marriage Act*, which defines marriage as between “two persons”,³⁰ with the goal of reflecting “values of tolerance, respect and equality, consistent with the *Canadian Charter of Rights and Freedoms*.”³¹ The legislation followed a number of decisions by Canada’s courts finding that denying same-sex couples the right to marry violates the constitutional equality guarantee. These rulings at the provincial level ensured that about 94 percent of same-sex couples Canadians already had the right to marry by the time Parliament acted. Parliamentary debates centered on several issues, including potential infringement on religious freedom and whether civil unions would constitute an acceptable alternative to same-sex marriage. Ultimately, legislators agreed with the courts that freedom of religion would still be protected under the *Charter* and that civil unions fell short of true equality.

Impacts of Allowing Same-Sex Marriage

More than a decade after Canada legalized same-sex marriage, there have only been positive societal impacts—such as an increase in support and acceptance of LGBT individuals and same-sex couples, more happy family occasions, and a greater recognition that fundamental rights are available to all—and none of the negative predictions made by opponents of same-sex marriage have materialized.

Legalizing same-sex marriage has helped legitimize such marriages in the mind of the public. Following enactment of the *Civil Marriage Act*, Canada’s national acceptance of same-sex marriage and of LGBT individuals has increased substantially.³² From 2001 through 2006, only about one-third of Canadians supported same-sex marriage. That number increased to 43 percent in 2010,³³ and to 70 percent in 2015, with approval ratings in Quebec, the largest province by territory and second-largest by population, at an overwhelming 78 percent.³⁴ Increased acceptance of same-sex marriage was also associated with a broader acceptance of LGBT individuals in public life. Between 2008 and 2012, the percentage of Canadians who approved of LGBT persons running for public office increased from 55 percent to 67 percent, while those who strongly disapproved fell from 7 percent to 4 percent.³⁵

³⁰ *Civil Marriage Act*, S.C. 2005, c. 33, § 2.

³¹ Parliament of Canada, Bill C-38, 38th Parliament, 1st Session, http://www.lop.parl.gc.ca/About/Parliament/LegislativeSummaries/bills_ls.asp?ls=c38&Parl=38&Ses=1.

³² Christopher Flavelle, “What Canada Can Tell Us About Gay-Marriage Decisions”, *Bloomberg* (26 June 2013, 2:34pm) <https://www.bloomberg.com/view/articles/2013-06-26/what-canada-can-tell-us-about-gay-marriage-decisions->.

³³ *Id.*

³⁴ “US Court Ruling Boosts Approval of Same-Sex Marriage in Canada”, *Forum Research, Inc.*, (29 June 2015) <http://poll.forumresearch.com/post/307/increase-in-approval-seen-among-oldest/>.

³⁵ Flavelle, *supra* note 29.

The Canadian economy has also benefited from marriage equality. In general, as discussed above, nation-wide recognition of same-sex marriage removes a barrier to labour mobility. Previously, same-sex couples legally married in one province might not desire to move to another province that did not recognize their marriage. Studies have found that irrational discrimination, such as on the basis of sexual orientation, reduces productivity of the group discriminated against, and that countries with more competitive economies tend to be more accepting on the basis of sexual orientation.³⁶ This was starkly illustrated in the economic backlash that businesses imposed on North Carolina when it enacted a discriminatory LGBT law. Canada was one of the jurisdictions that benefited from the relocation of economic activity from North Carolina to jurisdictions that supported LGBT equality. Additionally, the Canadian same-sex wedding industry is estimated to be worth CAD 567 million (approx. JPY 44.2 billion) annually, generating additional gains for the economy.³⁷

Extending the right to marry to same-sex couples also had a positive impact on family formation. Many same-sex couples took advantage of finally being able to legitimize their relationships and ensure full access to the legal rights and protections afforded to their partners. Unsurprisingly, the annual number of same-sex couples in Canada (and the proportion of married same-sex couples) increased from 45,345 couples (16.5 percent of same-sex couples married) in 2006, to 64,575 couples (about one third of same-sex couples married) in 2011.³⁸ Additionally, the legal recognition of marriage equality has helped rebuild estranged relationships between same-sex couples and their families.³⁹

Conclusion

For all of the reasons above, the CCCJ urges the Government of Japan to grant the freedom to marry to same-sex couples. Doing so would help Japanese businesses, the Japanese economy, and improve Japan's standing in the world. Giving same-sex couples the same freedom to marry as other couples enjoy is a low-risk, low-cost move that would result in significant concrete benefits for Japan, as well as for Japan's LGBT citizens and their loved ones, as well as to those doing business with them. Embracing the freedom to marry is not a novel question, not an experiment, not unpredictable, but, rather, consistent with Japan's values and human rights as well as the experience of its most reliable friends and partners, such as Canada.

³⁶ Peter Spence, "Same-Sex Marriage Will Make Us All Richer, Says Economists", *The Telegraph* (8 July 2015), <http://www.telegraph.co.uk/finance/economics/11725633/Same-sex-marriage-will-make-us-all-richer-say-economists.html>.

³⁷ Penelope Graham, "\$566,585,415: The Same Sex Wedding Gift to the Canadian Economy", *RateSupermarket* (26 June 2013), <https://www.ratesupermarket.ca/blog/566585415-the-same-sex-wedding-gift-to-the-canadian-economy/>.

³⁸ *Id.*

³⁹ Diana Mehta, "10th Anniversary of Same-Sex Marriage Highlights Progress, Equality," *The Globe and Mail* (9 June 2013, 6:01pm), <http://www.theglobeandmail.com/news/world/10th-anniversary-of-same-sex-marriage-highlights-progress-equality/article12442394/>.