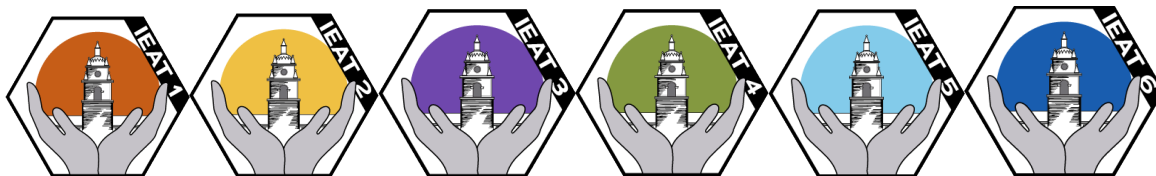


# IEAP Initiative Status Report

## Spring 2024



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**Theme Number:** IEAT #4.7  
**Initiative Title:** Cultural Taxation Guide and Workshop  
**Lead(s):** Kaia Tollefson  
**Status:** x Not yet started \_\_\_ In progress (ongoing need) \_\_\_ Concluded  
**Status Report Due:** June 17, 2024

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### Update

In Spring 2022, a call went out to all faculty, staff, and MPPs, inviting proposals for this research project as described in IEAT 4.7. Only one proposal was received. Without a competitive process for expending \$54,970, no bid was awarded for 2023-24.

In 2023-24, \$54,970 were again made available for this project; however, campus climate survey data from 2022-23 and the corresponding work of the Critical Learning Collectives in those years (i.e., studying CCS data for several months and then making recommendations to President Yao and Cabinet for improving campus climate), revealed a need to conceptualize IEAP 4.7 more broadly – moving from it being a study of “cultural taxation” to a study of “unseen burdens.” While an “unseen burdens” umbrella certainly includes cultural taxation, the reverse is not necessarily true; campus climate survey data have made it clear that members of our campus community who do not belong to protected classes (e.g., by race/ethnicity, sexuality, disability) are carrying unseen burdens that do not fall under the umbrella of cultural taxation. By broadening IEAP 4.7 to include, for example, study of the unseen burdens carried by individuals with less political/structural capital, our campus climate can be understood from the perspective of understanding harmful consequences of power differentials as well as harmful consequences of cultural taxation.

In Fall 2024, the President’s Advisory Council on Inclusive Excellence given the following charge, to begin the project of studying, understanding, and responding to unseen burdens as a strategy for improving campus climate.

1. Evaluate the wisdom and utility of using “Unseen Burdens” as an umbrella term for engendering understanding and care for individuals experiencing cultural taxation, microaggressions, and “other conduct of concern” for the purpose of more effectively educating the campus community about the impacts of these phenomena and improving campus climate.
  - a. **Cultural Taxation:** Per [Johnson, et al., 2023](#), “In 1994, [Amado Padilla](#) coined the term “cultural taxation” in reference to the greater burdens that minoritized faculty must carry in service to their university. He noted that cultural taxation may take on many forms, and minoritized faculty “frequently find ourselves having to respond to situations that are imposed on us by the administration.” He goes on to say that this imposition ‘assumes that we are best suited for specific tasks because of our race/ethnicity or our

presumed knowledge of cultural differences.” According to [Briggs, et al. 2022](#), “Cultural taxation refers to the elevated workload expected of academics from marginalized communities (Padilla, 1994). This elevated, but rarely compensated, workload often includes participation in diversity and equity work due to a faculty member’s presumed knowledge of diversity, regardless of its relevance to their research expertise (Padilla, 1994; Joseph & Hirshfield, 2011; Cleveland, et al., 2018).”

- b. **Microaggressions:** According to [Torino, 2023](#), “It was in the article [Pierce, et al. 1977](#) that the word “microaggressions” was first used and defined. The article focuses on how racism is portrayed in various commercials that were seen on television. In the article [Sue, et al. 2007a](#), the authors improved upon the original description and produced the first taxonomy of microaggressions (microassaults, microinsults, microinvalidations). In addition to this, instances and recurring themes from previous research on racial microaggressions were presented. [Sue 2010a](#) cites subsequent books and publications that expand upon the initial concept of microaggressions and include microaggressions based on gender and sexual orientation.” Note: The term is controversial. At Sac State’s Juneteenth Symposium in 2024, for example, Ibram Kendi noted his appreciation of the term’s intent but said that accumulated impacts of “microaggressions” are not micro; he prefers the term “racial abuse.”
  - c. **Other Conduct of Concern (OCC):** According to Smith and Gomez of Cozen O’Connor who wrote the 2023 Title IX and Discrimination, Harassment, and Retaliation (DHR) Assessment Systemwide Report for the CSU, OCC is defined as: “(1) Conduct on the basis of protected status that does not rise to the threshold of a potential policy violation because it is not severe, persistent, or pervasive; (2) Conduct not based on protected status, but that may implicate other policies (e.g., professionalism); and (3) Conduct that may not be subject to discipline because of free speech or academic freedom principles” (see [pp. 112-113](#)).
2. Design and implement a strategy for making the impacts of cultural taxation, microaggressions, and other conduct of concern visible – providing an educational component to complement the logistical plan for addressing OCC that is mandated by the Chancellor’s Office through the Cozen O’Connor Report.

Given this new, exploratory direction for IEAP 4.7, funds are not requested at this time though may be required in future.