Every year the Human Rights Campaign releases the top companies for gay, lesbian, bisexual and transgender employees to work for. Girlfriends magazine releases a similar list for lesbians. Interestingly, there is little overlap in the two lists. So, what criteria are used to measure each list? HRC looked at Fortune 500 or Forbes 200 companies. Companies were rated on a scale of 0 to 100 based on the following seven criteria.

1. Whether or not they have a written non-discrimination policy covering sexual orientation.
2. Whether or not they have a written non-discrimination policy covering gender identity and/or expression.
3. Offer health insurance to same-sex domestic partners.
4. Offer diversity training that includes sexual and gender minorities.
5. Whether or not they have GLBT employee groups.
6. Whether or not they engage is respectful advertising to the GLBT community.
7. Whether the company engages in any activity that would undermine the goal of equal rights for GLBT people.

HRC had 21 companies score a perfect 100 percent in their rating. Those companies are:

1. Aetna, Inc.
2. American Airlines
3. Apple Computer, Inc.
4. Avaya, Inc.
5. Bank One Corp
6. Capital One Corp
7. Eastman Kodak Co.
8. Hewlett-Packard Co.
9. IBM Corp.
10. Intel Corp.
12. Lehman Brothers Holdings inc.
14. Lucent Technologies Inc.
15. MetLife, Inc
16. NCR Corp.
17. Nike Inc.
18. PG&E Corp.
19. Prudential Financial Inc.
20. S.C. Johnson
21. Xerox Corp.

The Girlfriends magazine list looks at not only queer-friendly policies, but also woman-friendly policies and the percentage of women in upper management. Diversity programs, paid time off for injured or sick partners, gender identity policies, financial contributions to queer organizations, maternity leave for same-sex partners and adoption assistance are a few of the criteria Girlfriends used in compiling their list. Only American Airlines and Xerox Corp made it to the top of both lists.

The top lesbian-friendly companies to work for according to Girlfriends magazine are:

1. Fleet Boston
2. AT&T
3. American Express
4. Texas Instruments
5. Verizon Communications
6. Morgan Stanley
7. American Airlines

Girlfriends Honorable Mentions for top lesbian companies: