

CLIENT ALERTS

Employee Benefits – IRS Issues Guidance Regarding Same-Sex Marriage

8.30.2013

In this issue:

IRS Issues Guidance Regarding Same-Sex Marriage

In our June 26, 2013, Client Alert, we informed you that the United States Supreme Court ruled that Section 3 of the Defense of Marriage Act ("DOMA") is unconstitutional.

Section 3 of DOMA had defined "marriage" for purposes of all federal laws as a legal union between one man and one woman as husband and wife, and it defined "spouse" as a person of the opposite sex who is a husband or wife. By ruling Section 3 of DOMA as unconstitutional, the definitions of "spouse" and "marriage" under state law became applicable. In essence, the court decision meant that federal benefits and protections provided to opposite-sex spouses apply to same-sex spouses *if* same sex marriage is recognized under applicable state law. If applicable state law defines spouse as including a member of the same sex, then provisions in employee benefit plans pertaining to a spouse includes an employee's same-sex spouse.

To view the complete publication, click the link under Related Files.

Related Services

Employee Benefits