

## Supreme Court Rulings on Same Sex Marriage

The June 26, 2013, rulings on gay and lesbian marriages will have many effects for same-sex couples. Some of the effects of treating same sex marriages the same as heterosexual marriages under the *U.S. v. Windsor* decision will be:

- A same-sex spouse can request a green card for their spouse from another country (one deportation was stopped at the last minute as a result of the ruling).
- Same-sex couples can file joint tax returns. They can also amend their 2010 and 2011 returns to file jointly.
- Currently medical benefits for a same-sex spouse are taxed as income. That will no longer be the case.
- A same-sex spouse will be eligible to include their spouse in a family flexible spending account if they are otherwise eligible.
- Inheritances from a same-sex spouse will be exempt from federal Inheritance Tax.
- Same-sex spouses will be eligible for benefits under the Family Medical Leave Act and federal COBRA rules.
- Military same-sex spouses will be eligible for military health and retirement benefits.

The separate *Hollingsworth v. Perry* case makes it possible for same-sex couples to marry in California, as they have not been able to do since November 2008.

If a couple was married in a place where the marriage was legal, but now live in a state where gay marriage is not recognized, most of the federal benefits still apply. The right to Social Security benefits in that situation is still to be determined. For the purpose of other benefits, whether the marriage is recognized is determined by whether the marriage was celebrated in a place where it was legal.

Domestic Partnerships are also still legal in California for same-sex couples, and for couples with one member over age 62. As before the DOMA ruling, domestic partners are treated as married for the purpose of California law, such as public pensions, community property laws, inheritance rights, use of divorce procedures, and state taxes. However, they are not considered “married” for federal purposes.

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