



# HUMAN RESOURCES

*Illinois State University*

September 16, 2013

Recently, the U. S. Department of the Treasury and the Internal Revenue Services ruled that same –sex couples, legally married in jurisdiction that recognize same-sex marriages, will be treated as married for federal income tax purposes. The ruling applies even if the couple resides in a state that does not recognize same-sex marriages, such as Illinois.

This ruling does not impact all civil union partnerships. Opposite sex civil union partnerships are not impacted nor are same-sex civil union partnerships that do not have an underlying marriage license.

#### The Ruling:

- Members who provide a same-sex marriage certificate from a jurisdiction that recognizes same-sex marriage are eligible to cover their spouse for group insurance purposes, are eligible for pre-tax premium deductions and will not be subjected to imputed income. (A complete list of states, countries and other jurisdictions that recognize same-sex marriage is provided as an attachment.)
- This ruling, which becomes effective September 16, 2013, is considered a qualifying change in status which will allow the same changes to coverage that a new marriage would, i.e. adding the spouse, adding stepchildren, opting out of or enrolling in the program, etc. If the member is already married, any enrollment change request must be made within 60 days of September 16, 2013, to be permitted. The effective date will be the date of the request or September 16<sup>th</sup>, whichever is later. For any subsequent marriages, the normal 60-day rule will apply.
- The IRS has indicated that legally married same-sex couples are allowed to file amended tax returns from tax years 2010, 2011, and 2012. It is through these amendments that members can receive credit for any taxes they paid on imputed income during those years.

Human Resource is working closely with Central Management Services (CMS) in order to update records for only those members who are legally married. If you have provided Human Resources with a valid same-sex marriage certificate from another state, country or jurisdiction, copies were provided to CMS. CMS will change the partner to a 'same-sex spouse' and change any children listed as 'civil union child' to a 'stepchild'. Once the records are updated verification forms will be sent from CMS showing the change.

CMS will send a letter to all remaining members who have a same-sex civil union or domestic partner on their coverage asking the member to provide a copy of the marriage certificate if they were marriage in another state.

Please contact Human Resource Office at 309-438-3946 if you have additional questions.