

August 30, 2013

To: Whom It May Concern

From: UW Benefits Office

Subject: UW Impact of Treasury and IRS's Announcement Recognizing All Legal Same-Sex Marriages for Federal Tax Purposes

Following the Supreme Court's decision to strike down the Defense of Marriage Act, the U.S. Department of the Treasury and the Internal Revenue Service (IRS) yesterday ruled that same-sex couples, legally married in jurisdictions that recognize their marriages, will be treated as married for federal tax purposes. See a copy of the IRS news release: <http://benefitslink.com/src/irs/ir2013-72.pdf>

The ruling takes effect on September 16, 2013.

The ruling changes the tax treatment of employer-provided health care for those same-sex couples who were legally married in a state recognizing such marriages. IRS has stated that the ruling does not apply to registered domestic partnerships, civil unions, or other formal relationships recognized by state law.

Please note that this IRS ruling does not change the current PEBB eligibility rules regarding enrollment of same-sex spouses/partners or registered domestic partners.

We are reviewing the full text of the IRS ruling now, and working with the state Health Care Authority to develop the procedures for next steps. We will contact you soon with more information about how to submit appropriate documentation, if this ruling applies to your situation. At that time we will also provide information about imputed taxes paid in the 2013 tax year. The UW cannot provide tax advice regarding any changes to taxes for prior tax years. However, as more information becomes available, we will provide links to resources that may be of assistance as you review your own tax situation.

If you have any questions, please contact us at benefits@uw.edu.