

**Updated September 10, 2013**

**Defense of Marriage Act (DOMA) - New Information**

As a result of the recent U.S. Supreme Court issued decisions in U.S. v. Windsor (Defense of Marriage Act (DOMA)), and Hollingsworth v. Perry relating to same-sex marriage, CalPERS is offering a one-time exception to allow impacted employees to enroll a same sex spouse and eligible dependent children on a CalPERS health plan.

Please note that employees who currently have a domestic partner enrolled in their health plans may make this one time change to designating their partner as spouse if they meet the criteria for enrollment exception listed below.

The CalPERS enrollment period is effective now through December 31, 2013. Enrollment exception is limited to:

- Employees who married during the period in 2008 when same-sex marriage was initially allowed in California; or
- Employees who married prior to June 26, 2013, in another state where same-sex marriage was legal.
- Newly married same sex couples can enroll their spouse in benefits within 60 days of the marriage date including those who are currently covered on CSU health plans as a domestic partner.

Please note: The IRS has not issued regulations on this topic. It is unclear if the IRS will regard same-sex marriages who married prior to June 26, 2013 as a "change of status." In the event the forthcoming IRS regulations so require, any resulting adverse tax treatment will be implemented retroactively. Therefore, we recommend impacted employees consult with a tax advisor prior to making a change.

**Update 9/10/2013:**

*Beginning September 16, 2013, individuals may file amended tax returns and claims for refunds of overpayment of taxes provided the statute of limitations has not already expired. The statute of limitations for filing claims is generally three years from the date when the original return was filed, or two years from the date the tax was paid, whichever is later. Amended tax returns and claims for refunds can only be filed for tax years in which the individuals have a valid same-sex marriage, based on the state law or foreign law where they were lawfully married. We recommend employees consult with their tax advisors regarding filing amended tax returns.*

*Please note this IRS ruling does not apply to registered domestic partners or civil unions.*