On June 26, 2013, the United States Supreme Court struck down the portion of the Defense of Marriage Act (DOMA) that barred same-sex married couples from recognition as "spouses." With this ruling, an impediment to same-sex marriages was removed which may cause some couples to reconsider enrolling their eligible spouses and children.

For employees who previously chose not to enroll their spouse and eligible dependent children, CalPERS is offering a one-time exception opportunity to enroll in health coverage. Enrollment is limited to employees who married during the period in 2008 when California first issued same-sex marriage licenses but who chose not to enroll their spouse and dependent children. The one-time exception also applies to members who married a same-sex spouse in another state where same-sex marriage was legal prior to June 26, 2013. A spouse and eligible children will be enrolled effective the first day of the month following the receipt of all required documentation. The enrollment period is effective immediately and continues through December 31, 2013.

Members who were married in 2008 but who choose not to add their same-sex spouse during this one-time exception enrollment period will not be permitted to add such persons again until the annual Open Enrollment period, or another qualifying event such as a loss of coverage.

The enrollment parameters for all newly married couples is the same as it has been: A person may add a new spouse (regardless of gender) and eligible dependent children to his or her health plan within 60 days from their marriage date. The effective date will be the first day of the month following the receipt of all required documentation.

Employees who currently have a same-sex spouse enrolled may contact the Benefits Office at 916-278-6213 or in Del Norte Hall 3004 to update enrollment in order to eliminate the imputed taxes previously imposed on these benefits.

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.
Managers and supervisors are asked to please distribute this information to employees in your departments who do not have access to e-mail. Please post in a conspicuous location and provide copies in your employees' mailboxes. For questions or comments, contact the Benefits Office at 916-278-6213 or in Del Norte Hall 3004.

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