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Circular Letter

September 6, 2013

TO: **STATE, CALIFORNIA STATE UNIVERSITY AND CONTRACTING
PEMHCA AGENCIES**

SUBJECT: **DEFENSE OF MARRIAGE ACT: ONE-TIME EXCEPTION
ENROLLMENT OPPORTUNITY AND APPLICABLE TAX
INFORMATION**

Introduction

The purpose of this Circular Letter is to provide you with additional information regarding the one-time exception enrollment opportunity following the June 26, 2013 United States Supreme Court decision on the Defense of Marriage Act (DOMA).

Tax Interpretations

On August 29, 2013, the Internal Revenue Service (IRS) issued a new Revenue Ruling 2013-17 addressing the status of individuals of the same-sex who are lawfully married under the laws of a state that recognizes such marriages.

The Revenue Ruling states that individuals of the same-sex will be considered to be lawfully married under the Internal Revenue Code as long as they were married in a state whose laws authorize the marriage of two individuals of the same-sex.

Under the new ruling, same-sex couples will be treated as married for all Federal tax purposes, including income and gift and estate taxes. However, the ruling does not apply to registered domestic partnerships, civil unions, or similar formal relationships recognized under state law

You may access additional information on the IRS website On-Line at **www.irs.gov**. Please follow the instructions below:

- From the **www.irs.gov** home page, Select the *Same-Sex Marriages* tab
- Select the *For Legally Married Same-Sex Couples* hyperlink

Please be advised that CalPERS is not in a position to provide tax advice or guidance. We encourage you to seek advice from your own tax consultant or legal counsel.

Continued on next page

Defense of Marriage Act: One Time Exception Enrollment Opportunity and Applicable Tax Information, Continued

Employer Responsibilities

As the enrollment period for this one-time exception opportunity continues through December 31, 2013, it is important that you share this information and the previous Circular Letter with those responsible for health enrollment reporting. In addition, please share this information along with the previous circular letter with any employees this recent decision may impact.

Communication to Employees

In conjunction with our communication to you, we are communicating to CalPERS same-sex couples, whether currently enrolled as married or with a domestic partner status. A sample letter is attached with this Circular Letter for your reference.

Additional Information

Please see Circular Letter No. 600-047-13 for detailed information regarding the one-time enrollment opportunity. To access this information on the website, please follow the instructions below:

- Access CalPERS On-Line at www.calpers.ca.gov
 - Select "for Employers" from the Tool Bar
 - Select "Circular Letters"
 - Select "2013 Circular Letters"
 - Select "600-047-13"
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Questions

If you or your employees have questions, please contact the CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**).

DOUG P. McKEEVER, Chief
Health Policy Research Division

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Enclosures:

[DOMA One Time Exception Enrollment Letter](#) (PDF, 83 KB)