

Special Enrollment Period Following Supreme Court's Decision on Defense of Marriage Act (DOMA)

One-Time Exception Enrollment

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 opportunity for same-sex spouses and eligible dependent children to enroll in the CSU health benefits program. This action is being taken in response to the recent Defense of Marriage Act (DOMA) ruling by the United States Supreme Court. The CalPERS enrollment period is effective now through December 31, 2013.

ENROLLMENT

- Employees who married during the period in 2008 when same-sex marriage was initially allowed in California,
- or
- Employees who married, at any time, prior to June 26, 2013, in another state where same-sex marriage was legal.

If you wish to enroll in health coverage during this one-time exception, please submit a copy of your marriage certificate to Human Resources prior to December 31, 2013. Please submit your dependents' social security number and a copy of the birth certificate (eligible children under age 26).

If you miss this opportunity, you may add your spouse during a future Open Enrollment period, or when a qualifying event occurs, such as a loss of coverage.

Please note: Newly married members have 60 days from the marriage date to enroll a new spouse and dependent children into health coverage. If you are newly married, please log onto MyCSUEB to submit your request to add your new spouse.

IRS RULING

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. It states that individuals of the same sex will be considered 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. The terms of Revenue Ruling 2013-17 are now in effect and taxpayers may file amended tax returns and claims for refunds of overpayment of taxes provided the statute of limitations has not already expired. Please consult with your tax advisor regarding filing amended tax returns.

For more information:

- **CalPERS:**
<http://www.calpers.ca.gov/index.jsp?bc=/member/perspective/fall-doma-exception.xml&pst=ACT&pca=ST>
- Human Resources, Benefits phone: (510) 885-2265 or (510) 885-2549
- Fax: (510) 885-2951
- Email: karen.reynolds@csueastbay.edu or katie.jackson@csueastbay.edu