

Frequently Asked Questions Regarding the DOMA Decision

I am a New Hampshire state employee and I have already added my same-gender spouse to my health and dental plan. When should my paycheck reflect that the federal government is no longer taxing my spouse's coverage?

State employees' paychecks should no longer reflect a spouse's health and dental coverage as taxable income. You should have noticed a change in your paycheck issued August 23, 2013.

Am I entitled to an income tax refund as a result of the *Windsor* ruling?

Consult with a qualified tax professional or attorney to determine whether you are entitled to a refund for overpaid income taxes. This is a fact-specific determination and will depend on your overall tax liability at the time of filing. On August 29th the IRS issued guidance concerning the *Windsor* decision and tax liability that is available at its website. <http://www.irs.gov/uac/Newsroom/Treasury-and-IRS-Announce-That-All-Legal-Same-Sex-Marriages-Will-Be-Recognized-For-Federal-Tax-Purposes:-Ruling-Provides-Certainty-Benefits-and-Protections-Under-Federal-Tax-Law-for-Same-Sex-Married-Couples> Generally, the federal Internal Revenue Service (IRS) requires that you apply for a refund within three years after the date you filed your original return or within two years after the date you paid taxes, whichever is later.

Can I get a refund for the additional taxes I have already paid in 2013 in connection with my spouse's health and dental coverage?

You should contact a qualified tax professional for specific tax advice regarding your situation. With respect to money withheld in 2013 for taxes on a spouse's health insurance coverage, that money may be refunded to you by the IRS when you file your 2013 federal income tax return. Any refund, however, will depend on your overall tax liability at the time of filing.

Since the *Windsor* decision came in the middle of the year, how am I supposed to file my federal income taxes for 2013 in 2014?

You should consult with a qualified tax professional for more information. For tax purposes, marital status and income are assessed on the last day of the year. You will find additional information on this topic in the FAQ issued by the IRS that is available at its website. <http://www.irs.gov/uac/Answers-to-Frequently-Asked-Questions-for-Same-Sex-Married-Couples>

I am part of a married same-gender couple in New Hampshire. Can I add my spouse to my State of New Hampshire health or dental plan?

DOMA affected a broad range of federal laws, some of which, like the income tax laws, may have affected your decisions about health insurance coverage for you, your spouse, and your family. As the result of the *Windsor* decision, the fair market value of your spouse's health insurance plan will no longer be imputed into your income for federal tax purposes.

If you are a New Hampshire state employee or otherwise covered by the state employee health benefit program, and were previously affected by DOMA, you were given the opportunity to make changes to your plan until 8/31/2013. If you missed this deadline, you may add your same gender spouse and/or their eligible dependents during the next Open Enrollment period.

Can I include my spouse's expenses on my Flexible Spending Account (FSA) plan?

DOMA prohibited the payment of a spouse's expenses through an FSA plan for married same-sex couples unless the spouse qualified under federal tax law as a dependent. Following the *Windsor* decision, the administrator of your FSA plan will now allow reimbursements equally for all spouses.