

Announcement to Retirees About the Supreme Court's Ruling in *United States v. Windsor* Impacting the Recognition of Same-Gender Marriages for Federal Tax Purposes

Due to the recent U.S. Supreme Court decision that struck down a portion of the Defense of Marriage Act (DOMA), the value of retiree health benefits provided to a same gender spouse or their dependent children will no longer be subject to federal income taxes.

Any retirees wishing to enroll a same gender spouse or eligible dependent children must contact Judy Shevlin at (603) 271-1432 or via email at judy.shevlin@nh.gov. Supporting documentation (e.g., marriage certificate for spouse and/or birth certificate for children) must be provided in order to make changes to your benefits. Health coverage for the retiree's spouse or their dependent children will be effective first of the month following receipt of the paperwork. Please note that although adding a same-gender spouse or their dependent child will not result in additional income for federal tax purposes that the addition may impact your monthly premium contribution towards retiree health benefits.

If you have any questions or need further clarification, please contact Judy Shevlin at 603-271-1432 or via email at judy.shevlin@nh.gov