

## District Business & Advisory Services (DBAS)

Nimrat Johal: Director, DBAS: 408-453-6599

Bulletin: 14-009

Date: September 19, 2013

To: District Fiscal Directors

From: Kolvira Chheng, Advisor, DBAS  
Nghia Do, Advisor, DBAS  
Jenina Salcedo, Advisor, DBAS

Re: Same Sex Marriage & Domestic Partnership - Internal Revenue System (IRS) Revenue Ruling 2013-17

---

The purpose of this bulletin is to inform districts of the implications of Internal Revenue System (IRS) Revenue Ruling 2013-17 effective as of September 16, 2013 for purposes of filing federal tax returns by individuals in same-sex marriages and domestic partnerships.

For federal tax purposes the IRS has determined:

1. The terms "spouse," "husband", and "wife" include individuals of the same sex if they are married in a state where law allows marriage between individuals of the same sex
2. The term "marriage" includes individuals of the same sex if they are married in a state where law allows such a marriage
3. Rules 1 & 2 still apply when same-sex spouses move to states that do not recognize same-sex marriages as marital status will be based on the law of the State where marriage was initially established
4. The IRS does not recognize the terms "marriage," "spouse," "husband", and "wife" for individuals who are not married but are in registered domestic partnerships. Though California law allows for registered domestic partners to have the same rights and privileges as married couples, such partnerships would not experience the same benefits under federal law

School districts will need to change W-4 screens for employees in same-sex marriages opting to receive the same benefits available to employees in opposite-sex marriages. This includes but is not limited to healthcare, Section 125 plans, and W-2 reporting of employer-paid premiums related to the health benefits provided to same-sex spouses. Further guidance will be released by the IRS with regards to certain retroactive provisions of this ruling.

The full text of all IRS Revenue Rulings including 2013-17 can be found here:

<http://apps.irs.gov/app/picklist/list/internalRevenueBulletins.html>

Helpful answers to Frequently Asked Questions can be found here:

<http://www.irs.gov/uac/Answers-to-Frequently-Asked-Questions-for-Same-Sex-Married-Couples>

If you have any questions regarding this Bulletin, please feel free to contact your District Advisor.

Please distribute this information within your District as deemed appropriate.