



## Supreme Court Ruling on DOMA

On June 26, 2013, the Supreme Court made a ruling regarding the Defense of Marriage Act (DOMA). Section 3 of DOMA was declared unconstitutional. Section 3 of DOMA defined a "marriage", for most federal purposes, as "a legal union between one man and one woman as husband and wife", and provides that "the word 'spouse' refers only to a person of the opposite sex who is a husband or a wife." The Court's ruling means that the federal government will now recognize marriage equality for same sex marriages as they do for traditional marriages. The impact of this ruling is quite extensive.

This new ruling now opens up same sex spouses to be eligible for pretax benefits for which they were not eligible for before. Currently BSL is awaiting guidance from the agencies to determine how these new rules will be applied to Flexible Benefit Plans (FSA), Dependent Care Plans (DCA), Health Reimbursement Plans (HRA), and Health Savings Accounts (HSA). Once we get answers to the important questions outlined below we will update you with information.

- Will these rules be implemented retroactive, immediately or at some point in the future?
- How does this impact legally married same-sex spouses that are now living in a state that does not recognize same-sex marriages?
- Will this constitute a "change in status" to allow for enrollment into benefit plans?
- Currently the plan documents do not incorporate the DOMA definition and therefore require no amendment at this time but that may change as the new rules are released.

If you would like to make changes to your plan(s) prior to the release of further guidance, please contact us so we may assist with these changes.

**Please contact Benefit Strategies at our toll free number for more information.**

**Benefit Strategies, LLC**  
PO Box 1300  
Manchester, NH 03105  
Phone: (888) 401-3539 | Email: [info@benstrat.com](mailto:info@benstrat.com)  
Web: [www.benstrat.com](http://www.benstrat.com)

**PLEASE DO NOT REPLY TO THIS EMAIL**



[Forward email](#)



This email was sent to [asmith@benstrat.com](mailto:asmith@benstrat.com) by [flexdept@benstrat.com](mailto:flexdept@benstrat.com) | [Update Profile/Email Address](#) | Instant removal with [SafeUnsubscribe™](#) | [Privacy Policy](#).

Benefit Strategies | 967 Elm Street | Manchester | NH | 03101