

July 3, 2013

Benefits Update: Defense of Marriage Act (DOMA)

On June 26, 2013, the Supreme Court issued a ruling that the Defense of Marriage Act (DOMA), which defines marriage as a union between one man and one woman, is unconstitutional. This decision provides same-sex married couples the same status as opposite-sex couples when applying Federal government guidelines to spousal benefits. As a result the USNH Human Resources Office has implemented the adjustments described below.

Who is affected by this Ruling: Same-sex couples who are ***legally married***, but not couples in domestic partner relationships or civil unions.

Result of the Ruling: In response to this change in Federal law USNH will implement the following changes, beginning July 6, 2013 (the first full payroll period after the date of the ruling).

- ***Pre-Tax Treatment of premium contribution:***
 - Employees will no longer be required to make after-tax contributions for their same-sex spouse and/or dependent(s) of their same-sex spouse. As a result of the ruling, employees' premium contributions will be 100% pre-tax.
- ***Imputed Income:***
 - Employees covering a same-sex spouse and/or dependent(s) of a same-sex spouse will no longer be charged imputed income.
- ***Mid-Year Election:***
 - Employees will be permitted to make mid-year election changes to add or drop a same-sex spouse (and dependent(s) of a same-sex spouse) for medical and/or dental coverage. **The deadline to make these election changes is August 26, 2013.**
 - To make a benefit election change, log into MyUSNHBenefits.net and select "Initiate Life Event", "Change or Loss of Dependent Coverage". The effective date of coverage can be the date the event is initiated, the date of any loss of coverage, or June 26, 2013.
 - While our online systems are updated, incorrect pre-tax and/or after-tax deduction amounts may be displayed on MyUSNHBenefits.net and/or enrollment or confirmation statements. The correct premium contribution amounts will be processed for payroll purposes based on the effective date of coverage.
- ***Family Medical Leave Act (FMLA)***
 - Eligible employees will be entitled to FMLA benefits to care for a spouse (including same-sex spouse) with a serious health condition, for military caregiver leave, or for a qualifying exigency when a same-sex spouse in the military is called to active duty in a foreign country. Please reference USNH Policy [USY.V.C.19.1](#).

Future Considerations: We are currently evaluating the impact of the Court's rulings on federal laws, including but not limited to the Affordable Care Act (ACA), Flexible Spending Accounts (FSAs), the 403(b) retirement plan, etc., and looking forward to further clarification from the Federal government. We will continue to provide updated information on the USNH HR website (www.usnh.edu/hr), including Frequently Asked Questions, as soon as information is available on these topics.

Please contact your Campus Human Resources Office or the USNH Human Resources Office if you have questions regarding any of the above information.