

DOL Says Same-Sex Marriages are Marriages for ERISA Plan Purposes

September 25, 2013

The U.S. Department of Labor (DOL) recently announced that the terms "spouse" and "marriage" would include same-sex couples lawfully married in any state or foreign jurisdiction that recognizes same-sex marriage, regardless of the current state of residence. This is consistent with the position recently announced by the IRS in Revenue Ruling 2013-17. According to the DOL's technical release, future guidance is forthcoming on specific ERISA provisions. Technical Release 2013-4 can be found [here](#).