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IRS Releases Guidance on the Treatment of Same-Sex Spouses for Retirement Plan Purposes

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On April 4, 2014, the IRS released Notice 2014-19, which provided new guidance on the application of the *Windsor* decision to qualified retirement plans.?Ã¡ Notice 2014-19 clarified that a qualified retirement plan is not required to recognize the same-sex spouse of a participant prior to June 26, 2013 (the date of the *Windsor* decision) or to recognize such same-sex spouse prior to September 16, 2013, if the participant resided in a state that did not recognize same-sex marriages.?Ã¡ A plan amendment is only required to the extent the plan?ÃÃs terms are inconsistent with the *Windsor* decision and related guidance (for example, if the plan?ÃÃs definition of ?ÃÂ£spouse?ÃÂ¥ refers to the Defense of Marriage Act or applies the marriage laws of a participant?ÃÃs state of domicile).?Ã¡ A plan amendment also is required if the plan chooses to apply the *Windsor* decision for some or all plan purposes prior to June 26, 2013. All such amendments should be adopted by December 31, 2014 for plans with a calendar year plan year.?Ã¡ Notice 2014-19 can be found?Ã¡**here**.