

Supreme Court Overrules Section 3 of DOMA

June 26, 2013

As you have probably already heard, the U.S. Supreme Court issued an opinion in *U.S. v. Windsor* today declaring Section 3 of the Defense of Marriage Act unconstitutional. Section 3 of DOMA was the provision that defined "marriage" as between a man and woman for federal law purposes. We are currently analyzing how this decision will impact employee benefit plans, including tax and payroll issues associated with provision of health benefits, beneficiary designation issues under retirement plans, distribution rights, treatment of domestic partners versus spouses, QDROs, and the definition of spouse under the plans. Employers have time to comply with the decision. We will continue to post updates on issues employers should be considering.