Married Same Sex

On August 29, 2013, the Internal Revenue Service (IRS) ruled (Revenue Ruling 2013-17) that same-sex couples, who are legally married in the United States jurisdictions that recognize their marriages, will be treated as married for federal tax purposes. The ruling applies regardless of where the couple lives and it applies to all federal tax provisions where marriage is a factor, including recognition of a dependent and selection of employee benefits such as medical, dental and vision insurances.

Current Jurisdictions Recognizing Same-Sex Marriages

Healthcare premiums paid for lawfully married same sex couples will be withheld on a pre-tax basis; the same process for opposite sex married couples, assuming the following applies:

1. Married in a jurisdiction where same sex marriage is recognized,
   - Submit a copy of your Certificate of Marriage to Human Resources, and
2. Enroll in WSU Healthcare plan (s) as married during open enrollment, or
3. If outside open enrollment, as a qualifying event requested within 30 days of your marriage.

In addition, you will be contacted by HMS Employer Solutions, WSU’s third party dependent verification company to validate your married relationship.

State of Ohio: Since Ohio does not recognize same sex marriages, the value of the healthcare provided to your spouse and their children will remain taxable under Ohio State Law as follows:
   - The total value (employee plus employer cost) of your selected benefit plans,
   - Minus the premiums paid by the employee, equals
   - The amount which will be included in State and Local taxes on your annual W2.