

HUMAN RESOURCES MEMORANDUM 13-024		DATE ISSUED: October 7, 2013
SUBJECT: Tax Correction Pursuant to IRS Ruling on Same Sex Marriages	REFERENCE: SCO PL 13-012 HR Memo 13-007A	
TO: ALL DEPARTMENT OF GENERAL SERVICES EMPLOYEES	SUPERCEDES: None	

PLEASE ENSURE THAT THIS INFORMATION IS SHARED WITH YOUR EMPLOYEES

Purpose

Consistent with the June 26, 2013, U.S. Supreme Court ruling legally recognizing same-sex marriages in California, employees in same sex marriages may be eligible for tax refunds withheld for their spouse's benefits.

Previous Tax Reporting

Prior to the Supreme Court ruling the State was obligated to report benefits provided to same sex spouses as income and withhold Federal Income taxes and FICA (social security and Medicare) tax from the employee's paycheck.

Tax Refunds

Employees who were in a same sex marriage may now request that SCO refund Federal Income tax and FICA for 2013. A FICA tax refund will also be issued for prior years, based on the date of marriage. Federal Income tax cannot be refunded for prior years but employees may file amended tax returns if they believe they are due a refund.

These refunds for 2013 and prior years will be processed for tax years that are open based on the IRS statute of limitations (generally 3 years from the date the original return was filed). These refunds will cause corrected W2s (W2Cs) to be produced reflecting corrected Federal taxable gross, social security, and Medicare.

Requesting Tax Refunds

Employees requesting tax refunds must complete and sign the attached Request for Tax Correction authorizing issuance of the W2Cs and tax refunds for applicable tax years. Submit the completed form to the Office of Human Resources for processing.

There is no deadline to request tax refunds however; the refunds will be processed for open tax years as described above.

Questions

Questions regarding benefit tax refunds can be directed to your assigned OHR Personnel Specialist.

ANGIE BOLDRINI, Personnel Officer
Office of Human Resources

AB:tbw

**REQUEST FOR TAX CORRECTION
PURSUANT TO IRS RULING ON SAME SEX MARRIAGE**

Consistent with the U.S. Supreme Court ruling on June 26, 2013, the State can now accept same sex marriage certificates for benefit eligibility and enrollment under the same rules as opposite sex marriages.

Prior to the Supreme Court ruling the State was obligated to report benefits provided to same sex spouses as income and withhold Federal Income taxes and FICA (Social Security and Medicare) tax from the employee's paycheck. Employees who were in a same sex marriage may now request that the State Controllers' Office (SCO) refund Federal and FICA for 2013. FICA tax refund will also be issued for prior years, based on the date of marriage. Federal Income tax cannot be refunded for prior years but employees may file amended tax returns if they believe they are due a refund. These refunds for 2013 and prior years will be processed for tax years that are open based on the IRS statute of limitations (generally 3 years from the date the original return was filed). These refunds will cause W2 corrects to be produced reflecting corrected Federal taxable gross, social security, and Medicare.

REQUEST FOR TAX CORRECTION	
Employee's Name	Social Security Number
Position Number	Date of Marriage
<p>EMPLOYEE CERTIFICATION</p> <p><i>My signature below certifies my request for Federal and FICA tax refund(s) withheld for my spouse's benefits, and that the tax correction will be reported to IRS causing the issuance of corrected W2's.</i></p>	
Employee Signature 	Date

Personnel Use Only

- Copy HBD-12 (Health Benefit Plan Enrollment Form) on file showing the employee's spouse and/or dependents.
- Copy STD-692 (Dental Plan Enrollment Authorization) on file showing the employee's spouse and/or dependents.