

The Paley Rothman Blog

Paley Rothman shares this library of resources with clients and friends of the firm to help them stay ahead of legal and business developments and trends. Here, you will find helpful tips and tools written by our attorneys.

COURT DECLINES TO RULE ON CONSTITUTIONALITY OF SAME-SEX MARRIAGE BANS

The Supreme Court declined to hear appeals from Virginia, Indiana, Wisconsin, Utah and Oklahoma regarding the legality of same-sex marriages effectively paving the way for same-sex marriage recognition in those states as well as Colorado, Wyoming, Kansas, West Virginia, North Carolina and South Carolina, which were also affected by the lower court rulings.

DOL EXTENDING FMLA BENEFITS FOR SAME-SEX COUPLES

On June 20, 2014, the Department of Labor (“DOL”) proposed an amendment to its Family and Medical Leave Act (“FMLA”) regulations that will extend the FMLA’s spousal benefits to married same-sex couples living in the thirty-two states that do not currently recognize same-sex marriages.

IRS ISSUES GUIDANCE ON SAME-SEX MARRIAGE

On August 29, the IRS issued its much-anticipated guidance explaining the effect of the Supreme Court’s June 2013 decision in *U.S. v Windsor* on the application of the sections of the Internal Revenue Code that refer to a taxpayer’s marital status.

WINDSOR, DOMA AND QUALIFIED RETIREMENT PLANS

As we previously reported, on June 26, 2013, in the case of *U.S. v. Windsor*, the U.S. Supreme Court held that Section 3 of the Defense of Marriage Act (DOMA) – which defined “marriage” as “only a legal union between one man and one woman as husband and wife” and “spouse” as only “a person of the opposite sex who is a husband or a wife” – was unconstitutional under the Fifth Amendment.

FROM FMLA TO FSAS: EMPLOYEE HEALTH ISSUES POST-DOMA

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