



# TOWN OF PLYMOUTH

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TO: All Town Employees *RFK*  
FROM: Roberta F. Kety, Human Resources Director and Marie Brinkmann, HR Benefits Administrator *M.E.B.*

DATE: July 25, 2013

On June 26, 2013, the Supreme Court ruled that the Defense of Marriage Act (DOMA) is "unconstitutional" and "invalid." The Supreme Court's decision means that the value of a same-sex spouse's health coverage will no longer be subject to federal income tax; this has the effect of making it less expensive for an employee to cover a same-sex spouse. In addition, the decision means that the eligible medical expenses of a same-sex spouse can be claimed for tax-free benefits under a Flexible Spending Account. This also results in savings for the employee.

Regarding eligibility, this ruling is a "qualifying event" which allows employees in a same-sex marriage to change from individual to family health coverage and/or change their Flexible Spending Account election. Please contact the Human Resources Department immediately for assistance. The deadline for any changes is Thursday, August 1, 2013 or at a future open enrollment period.

