



Information for your  
employees.

# social security tips

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## LGBT Pride Month

What same-sex couples need to know

[www.ssa.gov/people/same-sexcouple/](http://www.ssa.gov/people/same-sexcouple/)



On June 26, 2015, the U.S. Supreme Court issued a decision in *Obergefell v. Hodges*, holding that same-sex couples have a constitutional right to marry in all states and have their marriage recognized by other states. This decision made it possible for more same-sex couples and their families to benefit from our programs.

We recognize same-sex couples' marriages in all states, and some non-marital legal relationships (such as some civil unions and domestic partnerships), for purposes of determining entitlement to Social Security benefits, Medicare entitlement, and eligibility and payment amount for Supplemental Security Income (SSI). We also recognize same-sex marriages and some non-marital legal relationships established in foreign jurisdictions for purposes of determining entitlement to Social Security benefits, Medicare entitlement, and SSI.

**Q.** Do I qualify for benefits as a spouse if I am now in, or the surviving spouse of, a civil union, domestic partnership, or other non-marital legal relationship?

**A.** Social Security is now processing some retirement, *surviving spouse and lump-sum death payment* claims for same-sex couples in non-marital legal relationships (such as some civil unions and domestic partnerships) and paying benefits where they are due. We encourage you to *apply right away* for benefits, even if you aren't sure you are eligible. Applying now will protect you against the loss of any potential benefits.

**Q.** The Internal Revenue Service (IRS) is now recognizing my same-sex marriage and allowing me to file my income tax return as married filing jointly, can I have my IRMAA removed?

**A.** You could be eligible for a new initial determination based on a life-changing event of marriage. You will need to provide us proof of your marriage and an estimate of what your income will be for the tax year you are requesting we use.

To report these changes in your income, you can use [Form SSA-44, Medicare Part B Income-Related Premium - Life-Changing Event](#).