



**California Public Employees' Retirement System**  
**Customer Account Services Division**  
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Sacramento, CA 94229-2715  
TTY: (877) 249-7442  
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[www.calpers.ca.gov](http://www.calpers.ca.gov)

August 6, 2013

Address  
City, State, Zip

Dear Mr. /Mrs./Ms. (Last Name)

CalPERS is offering a one-time exception opportunity for same-sex spouse and eligible dependent children to enroll in the health benefits program. This action is being taken in response to the recent Defense of Marriage Act (DOMA) ruling by the United States Supreme Court. This one-time exception allows same-sex couples married in 2008 or within the last 60-days to enroll now. The exception period ends on December 31, 2013.

The one-time exception applies to CalPERS members who married during the period in 2008 when California first issued same-sex marriage licenses but who elected not to enroll their spouse and dependent children. This exception also applies to members who married a same-sex spouse in another state where same-sex marriage was legal prior to June 26, 2013 or within the last 60 days.

If you are an active employee and wish to enroll in health coverage during this one-time exception, please submit a *Health Benefits Plan Enrollment* form and a copy of your marriage certificate to your Health Benefits Officer or Personnel Office prior to December 31, 2013. You will also need to submit a copy of your marriage certificate, Medicare card (if applicable), dependents' names, birthdates, social security numbers and birth certificates (for children under age 26).

If you are a CalPERS retiree and wish to enroll in health coverage during this exception timeframe, please submit your request for enrollment to CalPERS, in writing, prior to December 31, 2013. You will also need to submit a copy of your marriage certificate, Medicare card (if applicable), dependents' names, birthdates, social security numbers, and birth certificates (for children under age 26). You may mail the request to CalPERS Health Account Services, P.O. Box 942715, Sacramento, CA 94229-2715 or by calling us toll free at **888 CalPERS** (or **888-225-7377**).

On August 29, 2013, the Internal Revenue Service (IRS) issued a new Revenue Ruling 2013-17 addressing the status of individuals of the same sex who are lawfully married under the laws of a state that recognizes such marriages. It states that individuals of the same sex will be considered to be lawfully married under the Internal Revenue Code as long as they were married in a state whose laws authorize the marriage of two individuals of the same sex. The terms of Revenue Ruling 2013-17 will start being applied on September 16, 2013, but taxpayers can file refund claims for prior open years even before that date.

The IRS has also released on-line “Answers to Frequently Asked Questions for Individuals of the Same Sex Who Are Married Under State Law,” which specifically addresses the rules that qualified retirement plans are required to comply with, along with some examples of the consequences of these rules for qualified plans. Please consult with your tax professional if you have unanswered questions related to IRS ruling and how it applies to your taxes and filing of tax return(s).

If you miss this opportunity, you may add your spouse during a future Open Enrollment period, or when a qualifying event occurs, such as a loss of coverage. Newly married members have 60 days from the marriage date to enroll a new spouse and dependent children into health coverage.

CalPERS 2014 Health Open Enrollment takes place from September 16, 2013, through October 11, 2013. Our Health Open Enrollment includes new health coverage options for all CalPERS members. All health coverage elections taking place during open enrollment will be effective January 1, 2014. Please look for your 2014 Health Open Enrollment information to arrive in the upcoming weeks.

If you have any questions regarding this one-time exception health enrollment opportunity, please call our CalPERS Customer Contact Center at **888 CalPERS** (or **888-225-7377**).