



how will same sex marriages affect benefit plans?

MSK Client Alert

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On May 17, 2004, the state of Massachusetts began granting marriage licenses to same sex couples. Other states may take similar action in the future. Although there are still many unanswered questions concerning the legal effect of these marriages, plan administrators will need to consider how these marriages will be treated under their benefit plans. As the examples discussed below demonstrate, the language of your plan documents may create a variety of problems and it would be a good idea to review that language now to determine whether some of the potential pitfalls can be avoided.

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