

1 [Supporting Assembly Bill 362 - Same Sex Couple Tax Fairness Act]

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Resolution in support of Assembly Bill 362 Same Sex Couple Tax Fairness Act.

WHEREAS, The United States was founded as a democratic nation, and our country’s Declaration of Independence states that, “All men are created equal; and

WHEREAS, Due to the federal Defense of Marriage Act (DOMA), which prohibits recognition of same-sex unions, LGBT couples are denied over 1,100 benefits by the federal government; and

WHEREAS, One of the benefits denied to same-sex couples is the inability to exempt employer-sponsored health insurance for a same-sex partner and the partner’s children from Federal taxes; as opposite-sex couples are able to do; and

WHEREAS, Due to the denial of this benefit, same-sex couples and same-sex headed families incur extra federal taxes on their employer-sponsored health insurance in an amount that averages \$1,069 per year for a same-sex partner and if the partner has children, the cost multiply; and

WHEREAS, A growing number of employers are recognizing this injustice and are reimbursing their LGBT employees for this unfair federal tax; and,

WHEREAS, Even when a California employer reimburses an employee for these federal taxes, same-sex couples and same-sex headed families must pay state income taxes on this reimbursement; and

1 WHEREAS, Studies have shown that micro-aggressions and discrimination can
2 negatively impact the health of LGBT individuals, which makes it even more imperative that
3 this population not be deterred from obtaining health care coverage, and

4 NOW THEREFORE, BE IT RESOLVED, Through the State Legislation Committee
5 the City and County of San Francisco has officially endorsed AB 362 (Ting) which would
6 make the reimbursement provided by a California employer to their employees in same-sex
7 partnerships or families exempt from state taxation.
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