

## Appendix: State domestic partner and same-sex marriage laws as of May 10, 2012

State	Relationship	Effective date (end date)	Same-sex	Opposite-sex	Insurance mandate	Leave law applies <sup>1</sup>	State tax exclusion for health coverage	Scope of rights	Recognition of out-of-state relationships
CA	<a href="#">Domestic partnership</a>	Jan. 1, 2005	Yes	≥ 62	Yes	Yes <a href="#">Gov. 12945.2</a>	Yes	Same as opposite-sex spouses	Substantially similar, incl. marriage
	Marriage	June 17, 2008 (Nov. 4, 2008)	Yes	Yes	Yes	Yes	Yes	Same as opposite-sex spouses	Recognized as domestic partners
CO	<a href="#">Designated beneficiary</a>	July 1, 2009	Yes	Yes	No	N/A <sup>2</sup>	No	Limited spousal rights	Unspecified
CT	Marriage	Nov. 10, 2008	Yes	Yes	Yes	Yes <a href="#">557-31-51kk et seq.</a>	Yes	Same as opposite-sex spouses	Same-sex marriage
DE	<a href="#">Civil union</a>	Jan. 1, 2012	Yes	No	Yes	N/A	Yes	Same as opposite-sex spouses	Substantially similar, incl. marriage

<sup>1</sup> The table includes state laws requiring private employers to provide protected leave to care for a seriously ill spouse or for military deployment.

<sup>2</sup> N/A – no relevant law for this particular state

State	Relationship	Effective date (end date)	Same-sex	Opposite-sex	Insurance mandate	Leave law applies <sup>1</sup>	State tax exclusion for health coverage	Scope of rights	Recognition of out-of-state relationships
<b>DC</b>	Marriage	March 3, 2010	Yes	Yes	Yes	Yes <a href="#">32-502</a>	Yes	Same as opposite-sex spouses	Same-sex marriage
	<a href="#">Domestic partnership</a>	June 11, 1992	Yes	Yes	No	Yes	Limited	Limited spousal rights	Unspecified
<b>HI</b>	<a href="#">Civil Union</a>	Jan. 1, 2012	Yes	Yes	Yes	Yes <a href="#">398-1 et. seq.</a>	Yes	Same as opposite-sex spouses	Substantially similar, except marriage
	<a href="#">Reciprocal beneficiary</a>	July 8, 1997	Yes	Yes	No	Yes	No	Limited spousal rights	Unspecified
<b>IL</b>	<a href="#">Civil union</a>	June 1, 2011	Yes	Yes	Yes	Yes <a href="#">PA 96-0635; PA 96-1417</a>	Unclear <sup>3</sup>	Same as opposite-sex spouses	Substantially similar, incl. marriage
<b>IA</b>	Marriage	April 24, 2009	Yes	Yes	Yes	N/A	Yes	Same as opposite-sex spouses	Same-sex marriage
<b>ME</b>	<a href="#">Domestic partnership</a>	July 30, 2004	Yes	Yes	No	Yes <a href="#">26-843 et seq.</a>	No	Limited spousal rights	Unspecified
<b>MD</b>	Marriage	Jan. 1, 2013	Yes	Yes	Yes	Yes <a href="#">Lab. 3-802</a>	Yes	Same as opposite-sex spouses	Same-sex marriage

<sup>3</sup> Illinois regulators have said [informally](#) that employers should continue to impute income for the value of health care coverage but issued more [formal guidance](#) for employees to exclude these amounts from taxable wages for state tax purposes.

State	Relationship	Effective date (end date)	Same-sex	Opposite-sex	Insurance mandate	Leave law applies <sup>1</sup>	State tax exclusion for health coverage	Scope of rights	Recognition of out-of-state relationships
MA	Marriage	May 17, 2004	Yes	Yes	Yes	N/A	Yes	Same as opposite-sex spouses	Same-sex marriage
NV	<a href="#">Domestic partnership</a>	Oct. 1, 2009	Yes	Yes	No	N/A	N/A	Same as opposite-sex spouses, except for group health insurance benefits	Substantially similar, except marriage
NH	Marriage	Jan. 1, 2010	Yes	Yes	Yes	N/A	N/A	Same as opposite-sex spouses	Same-sex marriage
NJ	<a href="#">Civil union</a>	Feb. 19, 2007	Yes	No	Yes	Yes <a href="#">34:11B-1</a>	Yes	Same as opposite-sex spouses	Substantially similar, incl. marriage
	<a href="#">Domestic partnership</a>	July 10, 2004	≥ 62	≥ 62	No	No	Yes	Limited spousal rights	Substantially similar
NY	Marriage	July 24, 2011	Yes	Yes	Yes	Yes (military) <a href="#">NY lab. 202-i</a>	Yes	Same as opposite-sex spouses	Same-sex marriage
OR	<a href="#">Domestic partnership</a>	Feb. 4, 2008	Yes	No	Yes	Yes (military) <a href="#">51-659A.093</a>	Yes	Same as opposite-sex spouses	Unspecified
RI	<a href="#">Civil union</a>	July 2, 2011	Yes	No	Yes	Yes <a href="#">28-48-1</a>	Yes	Same as opposite-sex spouses	Substantially similar, except marriage
VT	Marriage	Sept. 1, 2009	Yes	Yes	Yes	Yes <a href="#">21-472</a>	Yes	Same as opposite-sex spouses	Same-sex marriages

State	Relationship	Effective date (end date)	Same-sex	Opposite-sex	Insurance mandate	Leave law applies <sup>1</sup>	State tax exclusion for health coverage	Scope of rights	Recognition of out-of-state relationships
<b>WA</b>	Marriage	June 7, 2012	Yes	Yes	Yes	Yes <a href="#">49.78</a>	N/A	Same as opposite-sex spouses	Same-sex marriage and substantially similar
	<a href="#">Domestic partnership</a>	July 26, 2009 (June 30, 2014)	Yes	≥ 62	Yes	Yes	N/A	Same as opposite-sex spouses	Substantially similar, incl. marriage
		July 1, 2014	≥ 62	≥ 62	Yes	Yes	N/A	Same as opposite-sex spouses	
<b>WI</b>	<a href="#">Domestic partnership</a>	Aug. 3, 2009	Yes	No	No	Yes <a href="#">103.10</a>	No	Limited spousal rights	None