



# PAYROLL CURRENTLY

The Compliance Publication of the American Payroll Association

Volume 18

Issue # 3

March 5, 2010

## Connecticut

***Same-sex civil union law repealed, conversion of unions to marriages anticipated.*** Same-sex marriage is valid in Connecticut under a 2008 state Supreme Court decision (*Kerrigan v. Comm'n*, 289 Conn. 135 (2008)). Same-sex civil unions have also been recognized since 2005. However, civil union laws will be repealed effective 10-1-10. All civil unions entered into in Connecticut will convert into marriages on 10-1-10, unless a proceeding for annulment, dissolution, or legal separation is pending on 10-1-10. *Note:* Employers that provide health insurance coverage for employees' opposite-sex spouses and their children must provide it for employees' same-sex spouses and civil union partners and their children on the same terms, and this benefit is similarly exempt from state income taxation [Department of Public Health, *Frequently Asked Questions About Same-Sex Marriages*].