

SAN DIEGO COUNTY EMPLOYEES RETIREMENT ASSOCIATION

DEFINITION OF SPOUSE POLICY

I. PURPOSE

To clarify that, in accordance with Internal Revenue Service Notice 2014-9, the definition of spouse, and other related terms, under the San Diego County Employees Retirement Association (the "Association") shall include same-sex spouses if the marriage was entered into in a state whose laws authorize the marriage of two individuals of the same-sex.

II. POLICY

A. The term "spouse" shall mean an individual who is legally married to a Member, including a marriage of same-sex individuals that is validly entered into in a state whose laws authorize the marriage of two individuals of the same sex, even if the individuals are domiciled in a state that does not recognize the validity of same-sex marriages. Further, the terms "husband and wife," "husband," "wife," and "marriage" shall have a meaning consistent with this paragraph. However, individuals (whether part of an opposite-sex or same-sex couple) who have entered into a registered domestic partnership, civil union, or other similar formal relationship recognized under state law that is not denominated as a marriage under the laws of that state are not treated as legally married. For this purpose, the term "state" means any domestic or foreign jurisdiction having the legal authority to sanction marriages.

REVIEW

This policy shall be reviewed by the Board at least every three (3) years and may be amended at any time.

HISTORY

February 5, 2015

Adopted, effective on February 5, 2015