What Passage of the Marriage Equality Law Will Mean for Same-Sex Couples in New York: A Multidisciplinary Forum
Tuesday, October 4, 2011 6:00 pm - 8:00 pm
New York City Bar Association

SPEAKERS

SUSAN BENDER, former Chair, Matrimonial Law Committee
- Welcome and Introduction

SUSAN SOMMER, LGBT Rights Committee
- Marriage Equality Act
- DOMA
- Portability: same-sex marriage laws in other states

REBECCA L. MENDEL, Family Court & Family Law Committee
- Law regarding adoption in New York as it pertains to intimate partners.
  - Current Law
  - New Law
  - Recent change to DRL 110
  - Best practice
    - Still do Second Parent Adoption
    - Will get order of adoption regarding parental rights
    - Other states will have to give full faith and credit to New York order
SPEAKERS

ALLEN A. DREXEL, Matrimonial Law Committee

- Custody
- Consideration
  - Non-recognition by other states of New York agreements
- Equitable Distribution
- Difficulty posed to out-of-staters who may return to New York seeking a divorce

PAUL A. FERRARA, Estate & Gift Taxation Committee

- Gift tax issues re: jointly held assets
- To take or not to take the New York unlimited marital deduction for estate tax
- Importance of life insurance to provide liquidity on first death, given lack of federal unlimited marital deduction for estate tax

DAVID J. STOLL, former member of the Trusts, Estates & Surrogates Courts Committee; current member of the Estate & Gift Taxation Committee

- Estate planning - QTIPs
- Estate planning - GRITs
- Prenuptials - necessary, ability to defer gifts
- Estate planning/divorce - defer gifts
- Credit shelter trusts

CARRIE L. MITNICK, Employee Benefits & Executive Compensation Committee

- Insured v. Self-Insured Health Plans
  - Availability of COBRA v. New York State Continuation Coverage
SPEAKERS

- Tax Ramifications of Health Benefits Provided to Employees' Same-Sex Spouses
- Qualified Retirement Plans
  - Certain qualified retirement benefits may not be extended to same-sex spouses
  - Qualified Domestic Relations Orders may only be issued with respect to same-sex spouses in very limited circumstances
  - Certain qualified retirement benefits may (but are not required to) be extended to same-sex spouses

ALAN S. RACHLIN, Health Law Committee

- Background. Authorization of dependent accident and health coverage
  - Presumption of dependence for spouses.
- Interdependence
  - Presumption for registration
- Opposite Sex Domestic Partnership Coverage?
  - Amendment of Executive Law 296
  - Ability to marry
- Recognition of out-of-state marriages
- Marriage Equality Act
  - Legislative Interpretation
  - Circular Letter
  - Statutory amendments?

AMY F. MELICAN, Labor & Employment Law Committee

- FMLA Issues
  - 1998 U.S Department of Labor Advisory Opinion concerning DOMA
  - New York: no comprehensive family and medical leave act
Handling requests for time off:
  - Care for same-sex spouse
  - Care for child of same-sex spouse

Other issues arising in employee handbooks and policies
  - References to domestic partners

JESSICA PALUMBO, Immigration Law Committee

- Why marriage plays a critical part in many immigration matters
- DOMA still applies in immigration contexts
- Problems DOMA can cause in immigration (equal protection issues; examples of bi-national relationships)
- Instances in which this is changing

SUSAN SOMMER

- DOMA challenges and litigation

SUSAN BENDER with Panelist Discussion

- Looking forward – cases or issues to keep in mind
- Q & A