

PRESS RELEASE

Winston & Strawn Offers Perk to Employees in Same-Sex Domestic Partnerships

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CHICAGO – Winston & Strawn LLP announced that, effective January 1, 2011, it is expanding its domestic partner benefit policy to provide a tax gross-up payment for employees in same-sex partnerships. This new policy means that employees with same-sex domestic partner dependents on their medical and/or dental program will no longer be negatively affected by higher income taxes which are required by federal law. The firm will gross-up salaries of those affected so they will bear no more tax consequences than married employees who opt to cover their spouses.

Current tax law mandates different treatment for coverage of domestic partners from that granted to those considered legal dependents for tax purposes. Premium payments must be from "after-tax" earnings and the amount of the "premium equivalent" deemed to be paid by the firm must be treated as additional income to the employee, and reported as such for income tax purposes.

"The firm has a long-time commitment to diversity and inclusion, and we want our policies to accurately reflect our values," said **Amanda Groves**, chair of Winston & Strawn's diversity committee. "This new benefit demonstrates our dedication to best practices so all employees are treated with fairness."

The Human Rights Campaign, the nation's largest national lesbian, gay, bisexual and transgender civil rights organization, was aware of only 11 for-profit employers that offered the tax gross-up payment to employees in same-sex domestic partnerships. Said <u>Julie Goodman</u>, Winston & Strawn's chief human resources officer: "We are pleased to be among the innovators in the for-profit arena to offer this benefit."

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Amanda Groves