

## General Guidance on Tax Day Actions

### ***An Explanation of Why We Do This:***

Thank you for your willingness to take part in this tax day action in support of marriage equality and federal recognition for same-sex couples. In most states, we are denied equal access to civil marriage, and at the federal level, the Defense of Marriage Act excludes us from over 1,100 protections and benefits. Tax season is a frustrating time for all Americans; for same-sex couples, it is yet another reminder that while we pay income taxes and payroll taxes, we are treated as strangers under federal law—regardless of whether we are legally married under state law. In states where same-sex couples have marriage equality, tax day provides an opportunity to illustrate that although our families assume equal responsibilities and obligations, we are denied equal protection under federal law. With the new Obama Administration in place, we need share our stories and illustrate why the Defense of Marriage Act should be overturned and federal marriage equality granted.

For same-sex couples, tax season begins by having to check the box labeled “single” despite potentially being together for decades. Many tax preparers are unwilling to represent our families because our marital or lack of marital status greatly complicates how to complete our tax paperwork. In addition, many same-sex couples pay tax on their health insurance, and cannot file joint federal taxes even if they file jointly in their states. And although same-sex couples pay equally into Social Security, they are denied the safety net that it provides for their families. Same-sex couples are denied many federal rights and protections, including but not limited to:

- Social security survivor benefits are denied to surviving spouses of same-sex couples.
- Employer-provided health insurance, while tax-free for married couples, is considered income and taxable.
- The right to take time off to care for a sick or injured partner is denied under the Family and Medical Leave Act.

And while many people believe that granting same-sex couples the freedom to marry and repealing the Defense of Marriage Act will end up costing taxpayers, the truth is this would not only generate millions of dollars for state and local governments and businesses (Source: UCLA Williams Institute - <http://www.law.ucla.edu/williamsinstitute/publications/Policy-Econ-index.html>), it will save the federal government \$1 billion annually (Source: Congressional Budget Office). When taxpayers learn that denying same-sex couples equal protections costs them money, they listen.

### ***What a Tax Day Action Can Look Like:***

Our action is simple, can be done with as few as just 1 or 2 people and could be organized in any locality around the nation. Local media will often go out to post offices to share stories from folks dropping off their taxes at the last minute, so we can take this opportunity to share how marriage discrimination and the Defense of Marriage Act harm same-sex couples during tax season. Furthermore, we can use this visibility event to further promote public education to our local community members by distributing educational materials to taxpayers as they wait in line to drop off their taxes.

Though this is a demonstration in support of civil rights for LGBT people, please understand that this is **not** an adversarial event. People who engage in this activity agree to conduct themselves with dignity and friendliness, particularly during this hard economic time when tax season may be particularly stressful for some families. Done appropriately, tax day actions can be another opportunity to have the public think about the 1,138 federal and hundreds of state rights that any married couple can receive but that same-sex couples are categorically denied.