

Planning for Married and Unmarried Same-Sex Couples in the Wake of the 2015 Supreme Court Decision in *Obergefell v. Hodges*

Outline

- I.** Remaining Issues for Same-Sex Couples – 15 minutes
 - A. Status Issues
 - B. Recognition and Statutory Issues
 - C. Discrimination Issues
- II.** Planning Considerations In Light of *Obergefell v. Hodges* – 20 minutes
 - A. Income, Gift and Estate Tax Changes and Suggestions
 - B. ERISA
 - C. Social Security
 - D. Medicare
 - E. Medicaid
- III.** Estate Planning Updates – 20 Minutes
 - A. Death Taxes
 - B. Document Considerations
 - C. Suggested Updates
- IV.** Conclusion – 5 minutes