

# What's The Difference?

## Marriage: Equality

- 1,400+ state and federal rights.
- Recognized worldwide.

## Civil Unions: Separate and Unequal

- 300+ state benefits and protections.
- No federal protection.
- No guarantee of protection outside the state that granted the union.

	MARRIAGE	CIVIL UNIONS*	NO MARITAL STATUS AVAILABLE
<b>Portability of rights</b>	Automatically recognized in all 50 states	<b>Recognition not guaranteed</b> outside the state that grants it	Some of the documents named below must be carried at all times to ensure they are enforced.
<b>Medical decisions/ Emergencies</b>	A spouse or family member may make decisions for an incompetent or disabled person unless contrary written instructions exist, and can generally visit their partner in the hospital	Partner's right to visitation and medical decision-making <b>may not be recognized out of state</b>	A health care proxy is required to convey decision-making authority
<b>Gift and property transfer tax</b>	May make unlimited transfers and gifts to each other without paying taxes	Large gifts and transfers are <b>subject to federal tax</b> .	<b>Must pay federal tax and state tax in many states</b> for large gifts and transfers
<b>Inheritance</b>	Automatic right to inherit without a will; inheritance not taxed at the state or federal level	Not taxed at the state level; <b>fully taxed at the federal level; not automatic outside granting state</b>	<b>No automatic inheritance</b> ; must be designated in will and is fully taxable; without a will, relationship is invisible
<b>Income tax</b>	Can file taxes jointly, which works to the advantage of couples when one earns much more than the other, but creates a penalty when their incomes are similar	Can file only state returns jointly; <b>federal returns must be filed as single</b>	<b>Must file individually</b>
<b>Social Security and Veteran Death Benefits</b>	Married people receive Social Security and veteran benefit payments upon the death of a spouse	<b>None</b>	<b>None</b>
<b>Divorce</b>	Divorce provides legal structure for couples to dissolve their marriages and divide property equitably	<b>No such system can be guaranteed</b> for the dissolution of civil unions outside of the state where the union is granted	Relationship contract dictating property division in advance may be enforced upon dissolution of relationship
<b>Spousal support</b>	Criminal penalties are imposed on spouses who abandon a child or a spouse	<b>Outside granting state, partners may have no legal obligation to support their partner</b>	<b>Unmarried partners have no legal obligation to support their partner</b>
<b>Immigration Benefits</b>	US citizens and legal permanent residents can sponsor their spouse and other family members for immigration	<b>None</b>	<b>None</b>
<b>Cost to Establish</b>	License fees – under \$100	License fees – under \$100	Each document requires attorney fees. Can total thousands of dollars for piecemeal protection in limited areas
<b>Religious Freedom</b>	Religious institutions are free to decide what marriages to perform or recognize	Religious institutions are free to decide what civil unions to perform or recognize	Some religions perform commitment ceremonies; convey no legal protection
<b>The Word</b>	Marriage is the ultimate expression of love and commitment; people understand and respect it	<b>Civil unions are unfamiliar; people don't understand them or know how to treat them</b>	<b>None</b>

- Civil unions currently only exist in Vermont and Connecticut (California has a Domestic Partnership Registry that provides nearly all the state benefits accorded to married couples, to which similar and likely greater limitations apply). Vermont and Connecticut civil unions convey all state and no federal benefits, but the term has no fixed definition—a state legislature could call any group of limited protections “civil unions.” DOMA, a 1996 anti-gay federal law, denies federal recognition to any same-sex union in the short term, including all federal benefits. However, with equal marriage for same-sex couples, this federal law can be challenged legislatively or through the courts. With civil unions, no challenge is possible.

