

## **IMPUTED INCOME FOR SAME SEX MARRIAGE**

The State Department of Revenue requires that if a same sex spouse is added to an employer provided health/dental insurance plan, the employer is required to calculate and report imputed income for Nebraska income tax purposes. What this means is that on the last paycheck of each month, the employee's Nebraska taxable income will be increased by the amount of the additional employer share of the insurance premium. This amount will be reported on the employee's W-2 form. For questions, contact the City Finance Department.