Massachusetts or parties to civil unions in Vermont, are treated as strangers under the tax code. So when a partner dies, their estate is subject to taxation.

Social Security - Adverse Consequences for Same-Sex Couples

1.Equal Contribution, Unequal Benefits: All GLBT people pay into

Social Security on an equal basis with their heterosexual counterparts, but are not eligible for equal benefits.

2.No Survivors' Benefits: Same-sex partners do not receive survivors'

benefits when a partner dies, even though they pay for them equally.

3.No Disability Benefits: Same-sex partners are not eligible for

spouse's benefits when a partner becomes disabled, even though they pay equally into the program.

4.Children Are Left Unprotected: Sixty percent of children being