**Morphological Studies of Crys -----Original Message-----From: Linda Mennitt [mailto:felix.com@veritallizationzon.net] Sent: Monday, March 14, 2005 11:08 PMTo: commentsSubject: fa in Thin Fir tax for all Adverse Tax Consequences for Same-Sex Couples 1.Healthilms of PEO/PMMA Blends**

*B Insurance for Partners - A Taxing Proposition: Employees payincome rian Okerberg andand payroll tax on the health insurance premiums their employers prov Hervé Marand*

ide for domestic partners who do not otherwise qualify as dependents.Morphological development during crystallization of thin films of poly(ethylene Benefits for different-sex spouses are not subject to this tax. 2.Fl oxide) (PEO) / poly(methyl methacrylate) (PMMA) blends has been reported. Studies focused on the effects of exible Spending Accounts Not So Flexible: Employees can useflexible the blend composition, PMMA molecular weight, film thickness, and crspending accounts to pay for a different-sex spouse's medical expenseystallization tes, including eyeglasses, prescriptions, and co-pays, on a pre-tax basmperature on the observed crystal morphology. As the blend composis. These accounts cannot be used for a same-sex partner, or even a sition was varied from 90 to 30 wt% PEO, the crystal morphology varied from spheruliteame-sex spouse. 3.Retirement Savings - Death and Taxes: Tax treatmens to needles and dendrites. Variation oft of retirementsavings, such as those found in 401(k) plans, privileg the cres spouses and penalizes same-sex couples. This means that on the deaystallization temperature andth of a partner, the surviving partner is left not only with the same PMMA m emotional loss that a different-sex spouse experiences, but also witoleculh an unfair tax bill. This is problem is made even more acute by the ar fact that same-sex couples are denied survivors' benefits under Sociaweight resulted in similar changes in morphology. A morphological map demonstrating the roles of thl Security, even though they pay the same payroll taxes as heterosexue experimental controls on the observed crystal morphology has been developed. This map was used as a tool for more detailed studies ofal workers. 4.Estate and Gift Taxes - Strangers Under the Law: Diffe the observed morpholorent-sexspouses get a complete exemption from estate and gift taxes. gies and morphological transitions. The dendritic region of the map (~ 30 – 4But same-sex partners, even ones who are married in Massachusetts or 0 wt% PEOparties to civil unions in Vermont, are treated as strangers under th) was studied in detail, focusing on sidebranch formation and coarsening. In-situ observatie tax code. So when a partner dies, their estate is subject to taxations of morphological transitions, such as dendrion. Social Security - Adverse Consequences for Same-Sex Couples 1.Equte/DBM and DBM/needle transitions, were also reported. The results of this work have helped tal Contribution, Unequal Benefits: All GLBT people pay intoSocial Seo defcurity on an equal basis with their heterosexual counterparts, but arine new directions for the study of crystal morphologies, especially in the e not eligible for equal benefits. 2.No Survivors' Benefits: Same-seareas of spherulite formation and dendritic growth.

Author information:

Brian Okerbx partners do not receive survivors'benefits when a partner dies, eveerg

Mentor:  Christopher Soles

Polymers Divisn though they pay for them equally. 3.No Disability Benefits: Same-sion

Bex partners are not eligible forspouse's benefits when a partner becoldg 224, Room 230B, MS 8541

Phone: 5230

Fax: 301-975-3928

Brian.okerberg@nist.gov

Not a membmes disabled, even though they pay equally into the program. 4.Children Are Left Unper of Sigma Xi

Poster Category:  Materials