

# United states vs. windsor 2013 essays examples

[Sociology](#), [Social Issues](#)



## **Introduction**

Same sex marriage and its acceptance in the society has been a topic of discussion for long. While the opponents of same-sex marriage argue that it is against nature, the supporters of the institution argue that the very basis of individual freedom of choice is denied by not recognizing this marriage. There are many states in USA including Massachusetts, Connecticut, New York, Washington, New Jersey and Hawaii that recognize and license same-sex marriages and treat them as equal as heterosexual marriages. On the other hand, there are states including Utah, Michigan, Virginia, Texas and Oklahoma that do not recognize same-sex marriages (Sherman, 2013). Till 2013, even the federal law prevented the recognition of same-sex marriage under Section 3 of DOMA. However, the disparity in law between states and federal level created problems not only for same-sex couples, but also for the children raised by them. Windsor vs. the United States is a landmark case that changed many aspects of how same-sex married couples were treated earlier by awarding them with the same respectable status as legally married straight couples. This essay will discuss Windsor vs. the United States in detail touching upon the facts that led to the lawsuit and its significance.

## **Facts about the Case**

### **DOMA and Its Definition of Marriage**

Edith Windsor and Thea Spyer were a same-sex couple, both women, who legally married each other in 2007 in Toronto, Canada. They cohabited for 40 years before tying the knot. Spyer died of a heart condition called aortic

stenosis in 2009 at the age of 77 (Gabbatt, 2013). She left her entire estate to her spouse Windsor who appealed for the federal estate tax exemption for surviving spouses. However, she was denied the tax exemption on the ground that the U. S. federal law did not recognize the marriage between the same-sex partners under the Section 3 of the Defense of Marriage Act (DOMA). According to DOMA's definition of marriage, " the word 'marriage' means only a legal union between one man and one woman as husband and wife, and the word 'spouse' refers only to a person of the opposite sex who is a husband or a wife" (ACLU, 2010). If Windsor's marriage to Spyer would have been recognized by the federal law, she would have received a marital exemption of taxes because the federal tax law allows the surviving spouse to inherit the dead spouse's assets and property without incurring estate taxes. But Windsor's marital status to Thea was denied due to DOMA's definition of marriage, and she was forced to pay \$363, 000 in estate taxes (OYEZ, 2014).

## **Recognition of Marriage by the Law of the State and Filing of a Lawsuit**

Edith and Thea lived in New York that recognizes marriages between same-sex couples performed outside the New York State. Thus, within New York, Thea and Edith enjoyed all the benefits including health insurance and retirement benefits enjoyed by other married couples. Ordinarily, in order to be qualified for estate tax marital exemption, a couple should be recognized by the law of their state. However, since the federal government under the section 3 of DOMA refused to treat the married same-sex couples in a similar manner as other married couples, Edith had to face problems not only

related to her inheritance of property from Thea but also on other accounts like the denial of the Social Security widow's insurance benefits and Social Security lump-sum death benefit payable to a surviving spouse (ACLU, 2010). Edith filed a lawsuit against the U. S. federal government in 2010 seeking a refund of the estate tax she was forced to pay, alleging DOMA as unconstitutional as it meted out unjustified differential treatment to same-sex couples in comparison with heterosexual married couples in similar situations (ACLU, 2010).

### **The Rationales of the Federal Government**

The federal government cited four rationales for treating same-sex couples differentially. First, DOMA intends to nurture the traditional institution of heterosexual marriage. Secondly, it seeks to defend the traditional concepts of morality. Thirdly, it upholds the government's interest in protecting state sovereignty and democratic self-governance, and finally, it secures the scarce government resources (ACLU, 2010). Thus, based on these irrational justifications, the federal government discriminated same-sex couples on the basis of their sexual orientation and violated the rights of equal protection guaranteed by the Fifth Amendment to the US Constitution.

### **The Supreme Court Ruling**

The Supreme Court announced the landmark judgment on the case on 26th June, 2013 announcing Section 3 of DOMA as unconstitutional as it deprives a person of his or her liberty protected by the Due Process Clause of the Fifth Amendment. The court reasons that it is unconstitutional for the federal government to treat state sanctioned same-sex marriages differently from

the state sanctioned heterosexual marriages, and that this kind of differential treatment belittles the couples whose sexual and moral choices are protected by the Constitution (SCUS, 2013). The Supreme Court also reasons that DOMA creates inequality by putting two opposing marriage concepts into action within the same state. On one hand, DOMA compels the same-sex couples to live as married under the state law but denies their marriage under the federal law. DOMA, thus, undermines the significance of state-sanctioned homosexual marriages by treating it as unworthy of federal recognition. By demeaning the institution of same-sex marriages as 'second-tier marriage', DOMA not only humiliates and violates the fundamental rights of the lesbian and gay couples, but also breeds insecurity in the minds of those children, being raised by same-sex couples, related to the validity of their parents' marriages (SCUS, 2013).

## **Significance**

United States v. Windsor case is a significant case because of many reasons. Firstly, the Supreme Court struck down Section 3 of DOMA as unconstitutional and declared that the separate treatment meted out to same-sex married couples under DOMA goes against the rights of equal protection secured by the Fifth Amendment of the US Constitution. Secondly, the verdict of this case brought an end to the two-tiered system of marriage practiced by DOMA and put all the legally married same-sex couples on the same respectable status and footing as heterosexual couples (Freedom to Marry, 2014). Thirdly, following the verdict of this case, IRS allows legally married same-sex couples to the same tax benefits enjoyed by straight couples, even if their marriage is not recognized by the state they live in. For

example, same-sex married couples can now file federal tax returns either together as " married filing jointly" or individually as " married filing separately" (Lowrey, 2013). Not only tax benefits, same-sex couples are now eligible to access medical, dental, retirement, social security, immigration and even death benefits that are enjoyed by straight couples.

## **Conclusion**

Same-sex marriage is a controversial subject hotly debated for many years. Windsor vs. the United States is a landmark case that has led to the declaration of Section 3 of DOMA as unconstitutional by the Supreme Court. The Supreme Court verdict on the case has awarded the same-sex married couples with the same respectable status and benefits enjoyed by heterosexual married couples. This verdict has made it possible for the same-sex married couples to enjoy the same benefits of social security, Medicaid, insurance, tax and immigration as heterosexual married couples even if the marriage is not recognized by the state they live in. This case has not only cleared the discriminatory second-tier marriage system upheld by DOMA but also has set a precedence for future cases similar to the Windsor case.

## **References**

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