

EXHIBIT PX-13

**IN THE UNITED STATES DISTRICT COURT FOR
THE MIDDLE DISTRICT OF PENNSYLVANIA**

WHITEWOOD *et al.*,

Plaintiffs,

v.

WOLF *et al.*,

Defendants.

Civil Action

No. 13-1861-JEJ

DECLARATION OF HEATHER POEHLER

I, Heather Poehler, declare as follows:

1. I am 44 years old, and a Pennsylvania resident. I am a Medicaid Liaison Manager at a healthcare auditing firm.
2. I submit this declaration in support of Plaintiffs' Motion for Summary Judgment in the matter of *Whitewood et al. v. Wolf et al.* to briefly describe the importance of marriage to me and how the Commonwealth of Pennsylvania's refusal to recognize my marriage is stigmatizing and hurtful.
3. I have lived with my wife, Kath, in a committed relationship for 10 years. (A true and correct copy of a photograph of me and Kath taken on May 30, 2007, produced in this litigation as POEHLER000365, is attached as Exhibit PX-13-A. A true and correct copy of a photograph of me and Kath taken in 2012, produced in this litigation as POEHLER000371, is attached as Exhibit PX-13-B.)

We live in Downingtown, in Chester County, and are active in a roller derby league there. (A true and correct copy of a photograph of me and Kath in our roller derby gear taken at the Caln Skating Center in Downingtown some time around 2012, produced in this litigation as POEHLER000366, is attached as Exhibit PX-13-C.) We own a house together off of a country road on 8 acres of land, and we have three dogs that we rescued from an animal shelter, two cats, and seven chickens. (A redacted copy of our deed, produced in this litigation as POEHLER000135–38, is attached as Exhibit PX-13-D.) Kath and I have laid down roots in Pennsylvania, and we love it here. The idea of having to leave the community we love in order to have our marriage recognized saddens me.

4. On September 10, 2005, Kath and I got married in Massachusetts, our home state at the time. I changed my last name to share Kath's. (A redacted copy of our marriage certificate, produced in this litigation as POEHLER000001, is attached as Exhibit PX-13-E.) We celebrated with a beautiful wedding with our close friends and family. (True and correct copies of photographs from our wedding, produced in this litigation as POEHLER000361 and POEHLER000363, are attached as Exhibits PX-13-F and PX-13-G, respectively.)

5. We relocated to Pennsylvania when I was offered a job here in 2007, during the economic downturn. Going from being recognized as a married couple in Massachusetts to being treated as legal strangers in Pennsylvania has been hard

for us logistically, financially, and emotionally. We have had to pay lawyers to draw up documents to try to protect our relationship, such as wills and powers of attorney. And we had difficulty preparing tax returns and completing mortgage paperwork in Pennsylvania because accountants and bank officials were unsure whether to treat us as married or unmarried. And we pay more for health insurance than we would if our marriage were recognized in Pennsylvania because we pay state taxes on the health insurance for Kath that I get through my employer. (A redacted copy of a December 5, 2013 letter from ADP notifying me that Kath's health insurance benefit was treated as imputed income, produced in this litigation as POEHLER000180, is attached as Exhibit PX-13-H.)

6. It's stressful that our marital status changes when we cross state lines. Recently, we went to Baltimore for a weekend and while we were waiting for our table at dinner, we realized we didn't know whether we were considered married in Maryland. We Googled it, and were happy to learn that Maryland does recognize our marriage. But this just underscored that Pennsylvania doesn't, and that we have to leave our home state to be recognized again as the married couple that we are.

7. I love Kath, and I want Pennsylvania to recognize our marriage.

8. Pennsylvania's non-recognition of our marriage disrespects us and the commitment that Kath and I have made to one another. We felt this particularly

acutely when I underwent surgeries for a broken leg and needed a blood transfusion, and when Kath had to be hospitalized for a severe allergic reaction. Because we are not recognized as spouses here, neither of us is automatically legally authorized to make medical decisions for the other. Instead, with each trip to the hospital, we have had to explain our relationship and be prepared to prove it with paperwork.

9. Although Kath and I are a married couple, we cannot file our Pennsylvania taxes jointly, despite the fact that we can now file our federal taxes jointly. I feel that it is wrong to say that I am “Single” on the Pennsylvania tax return, because I am married. I want to be able to confidently declare myself as “Married” on my Pennsylvania income tax return and file jointly with Kath.

10. Should I or Kath die in Pennsylvania, where we live, I want my and Kath’s respective death certificates to reflect our marriage. It is deeply upsetting that, because of Pennsylvania’s refusal to recognize my marriage, I would not be listed as Kath’s spouse.

11. I make this declaration from my own knowledge of the facts and circumstances set forth above. If necessary, I could and would testify to these facts and circumstances.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on: 4/18/14

Heather Poehler
Heather Poehler

EXHIBIT PX-13-A



POEHLER000365

EXHIBIT PX-13-B

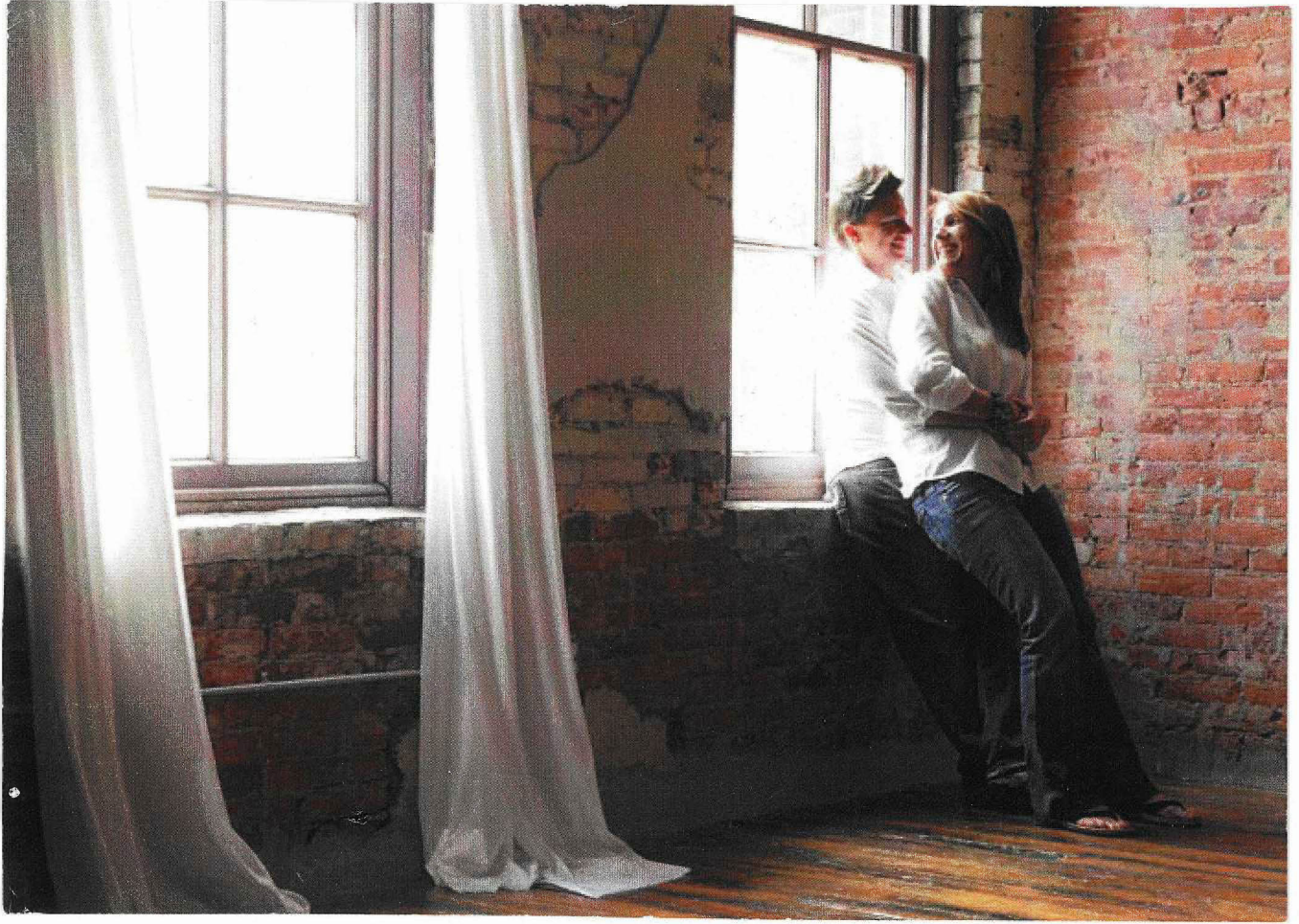


EXHIBIT PX-13-C



POEHLER000366

EXHIBIT PX-13-D



File No. 89814-AS

Record and return to:

Admiral Search & Abstract Corp.

312 Exton Commons

Exton, PA 19341

610-524-1917

Prepared by:

Admiral Search & Abstract Corp.

312 Exton Commons

Exton, PA 19341

610-524-1917

Parcel ID No. [REDACTED]

MBW
This Indenture, made the 14th day of September, 2007,

Between

[REDACTED], husband and wife

(hereinafter called the Grantors), of the one part, and

HEATHER K. POEHLER and KATHERINE G. POEHLER

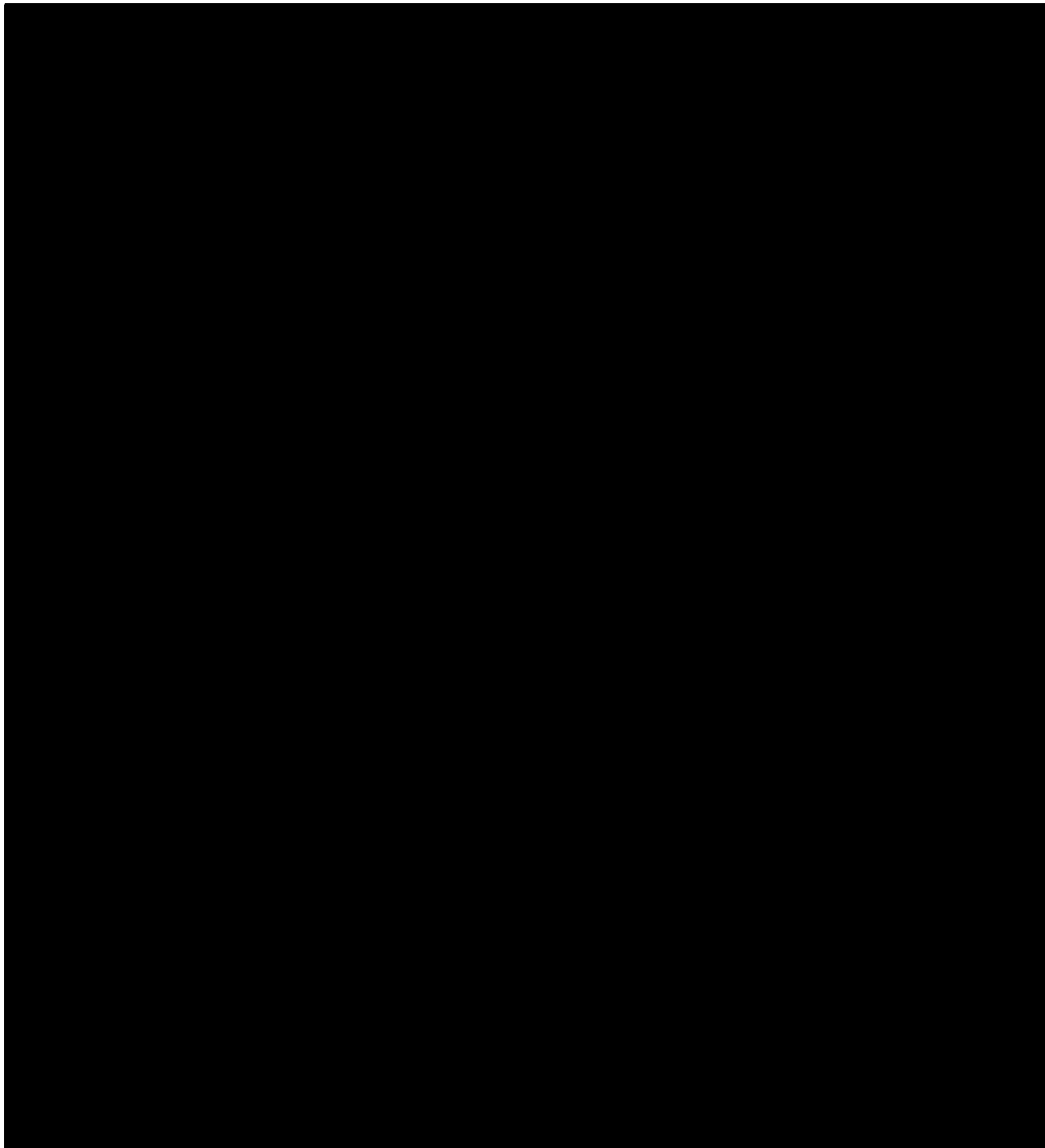
(hereinafter called the Grantees), of the other part,

Witnesseth, that the said Grantors for and in consideration of the sum of **THREE HUNDRED SEVENTY FIVE THOUSAND DOLLARS 00/100 (\$375,000.00)** lawful money of the United States of America, unto them well and truly paid by the said Grantees, at or before the sealing and delivery hereof, the receipt whereof is hereby acknowledged, have granted, bargained and sold, released and confirmed, and by these presents do grant, bargain and sell, release and confirm unto the said Grantees, as Joint Tenants, and not as tenants in common, their assigns, the survivor of them and the survivor's personal representatives and assigns,

ALL THAT CERTAIN tract or parcel of land Situate in the Township of East Brandywine, in the County of Chester and State of Pennsylvania, bounded and described in accordance with a Final Subdivision Plan [REDACTED]

TSS240-00134





Together with all and singular the buildings and improvements, ways, streets, alleys, driveways, passages, waters, water-courses, rights, liberties, privileges, hereditaments and appurtenances, whatsoever unto the hereby granted premises belonging, or in anywise appertaining, and the reversions and remainders, rents, issues, and profits thereof; and all the estate, right, title, interest, property, claim and demand whatsoever of them, the said grantors, as well at law as in equity, of, in and to the same.

TX86240-00187



09/20/2007 10:26A

10789835
Page: 2 of 4
B-7268 P-1187

To have and to hold the said lot or piece of ground described above, with the buildings and improvements thereon erected, hereditaments and premises hereby granted, or mentioned and intended so to be, with the appurtenances, unto the said Grantees, their heirs and assigns, to and for the only proper use and behoof of the said Grantees, their heirs and assigns, forever.

And the said Grantors, for themselves and their heirs, executors and administrators, do, by these presents, covenant, grant and agree, to and with the said Grantees, their heirs and assigns, that they, the said Grantors, and their heirs, all and singular the hereditaments and premises herein described and granted, or mentioned and intended so to be, with the appurtenances, unto the said Grantees, their heirs and assigns, against them, the said Grantors, and their heirs, and against all and every other person and persons whosoever lawfully claiming or to claim the same or any part thereof, by, from or under him, her, it, or any of them, shall and will

Warrant and Foreber Defend.

In Witness Whereof, the parties of the first part have hereunto set their hands and seals. Dated the day and year first above written.

Sealed and Delibered
IN THE PRESENCE OF US:

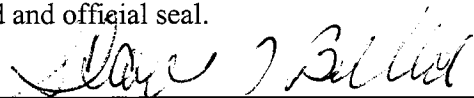
_____{SEAL}

_____{SEAL}

Commonwealth of Pennsylvania :
County of Chester : ss

On this the **14th** day of **September, 2007**, before me, a Notary Public for the Commonwealth of Pennsylvania, residing in the **County of Chester**, the undersigned Officer, personally appeared _____ and _____, known to me (satisfactorily proven) to be the persons whose names are subscribed to the within instrument, and acknowledged that they executed the same for the purposes therein contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

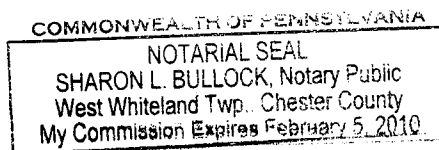


Notary Public
My commission expires _____

TSS240-00186



10789835
Page: 3 of 4
B-7268 P-1187



The address of the above-named Grantees is:

[REDACTED]
Downtown, PA [REDACTED]

[Signature]
On behalf of the Grantees

TSS240-00154



10789835
Page: 4 of 4
B-7268 P-1187

EXHIBIT PX-13-E

201-04

IFICATE IS
E USED
OF
USETTS.
D AFTER:

23, 2005

MANENT RECORD.
nent black ink or
pewriter ribbon. Every
on must be carefully
ATIONS AND ERA-
CERTIFICATE ARE
NALTY FOR VIOLA-
DRED DOLLARS.

3, 28A, 48, 49, 54, 57

AL
ICATES
E

SSION
3



The Commonwealth of Massachusetts
DEPARTMENT OF PUBLIC HEALTH
REGISTRY OF VITAL RECORDS AND STATISTICS
CERTIFICATE OF MARRIAGE

(State file number)
MEDFORD
(City or town making return)

Registered No. **240**
Intention No. **050259**

1 Place of Marriage
City or Town **TRURO**
(Do not enter name of village or section of city or town)
2 Date of Marriage **September 10, 2005**
(Month) (Day) (Year)

3 FULL NAME PARTY A
HEATHER D. KING
11 FULL NAME PARTY B
KATHERINE G. POEHLER

3A SURNAME
AFTER MARRIAGE **POEHLER**
11A SURNAME
AFTER MARRIAGE **POEHLER**

4 DATE OF BIRTH **Jun. 30, 1969** 5 OCCUPATION **FUND RAISER**
12 DATE OF BIRTH **Aug. 19, 1971** 13 OCCUPATION **DOG WALKER**

6 RESIDENCE
NO. & ST. [REDACTED]
CITY/TOWN **MEDFORD** ST. **MA** ZIP CODE [REDACTED]
14 RESIDENCE
NO. & ST. [REDACTED]
CITY/TOWN **MEDFORD** ST. **MA** ZIP CODE [REDACTED]

7 NUMBER OF MARRIAGE (1st, 2nd, 3rd, etc.) **1ST** 7A WIDOWED OR DIVORCED
15 NUMBER OF MARRIAGE (1st, 2nd, 3rd, etc.) **1ST** 15A WIDOWED OR DIVORCED

8 BIRTHPLACE
FLEMINGTON, NJ
(City or town) (State or country)
16 BIRTHPLACE
FORT ORD, CA
(City or town) (State or country)

9 NAME OF MOTHER/PARENT **NATALIE JEAN [REDACTED]**
17 NAME OF MOTHER/PARENT **DIANE L. [REDACTED]**

10 NAME OF FATHER/PARENT **JEFFREY KING**
18 NAME OF FATHER/PARENT **WARREN J. POEHLER**

19 THE INTENTION OF MARRIAGE by the above-mentioned persons was duly entered by me in the records of the Community of
MEDFORD according to law this **24TH** day of **Aug** 20**2005**
(Name of Community)

☐ COURT WAIVER Issued **Sep. 7, 2005** by **Edward P. Finn**
☐ AGE ORDER (Month) (Day) (Year) (City or Town Clerk or Registrar)

20 I HEREBY CERTIFY that I solemnized the marriage of the above-named persons at No. **29 Sturdy Way** Xt.
(If marriage was solemnized in a church, give its NAME instead of street and number)
Truro on **September 10, 2005**
(Name of city or town) (Month) (Day) (Year)

Signature **Dawn M. Gulino** Solemnizer
(Print or type name) (Member of the Clergy, Priest, Rabbi, Imam, or Justice of the Peace, etc.)

Address **406 Union Avenue Unit F** **Campbell, CA 95008**

21 Certificate recorded by city or town clerk **September 15, 2005**
(Month) (Day) (Year) **Edward P. Finn**
CLERK OR REGISTRAR

22 PARTY A SEX: ☐ MALE ☒ FEMALE 23 PARTY B SEX: ☐ MALE ☒ FEMALE

I, Edward P. Finn, depose and say, that I hold the Office of the City Clerk of said Medford, County of Middlesex, Commonwealth of Massachusetts and that the records of Births, Deaths and Marriages in said City are in my custody and that the above is a true extract from said records, as certified by me.

WITNESS my hand and seal of said City, on the 27 th
Day of September 2007

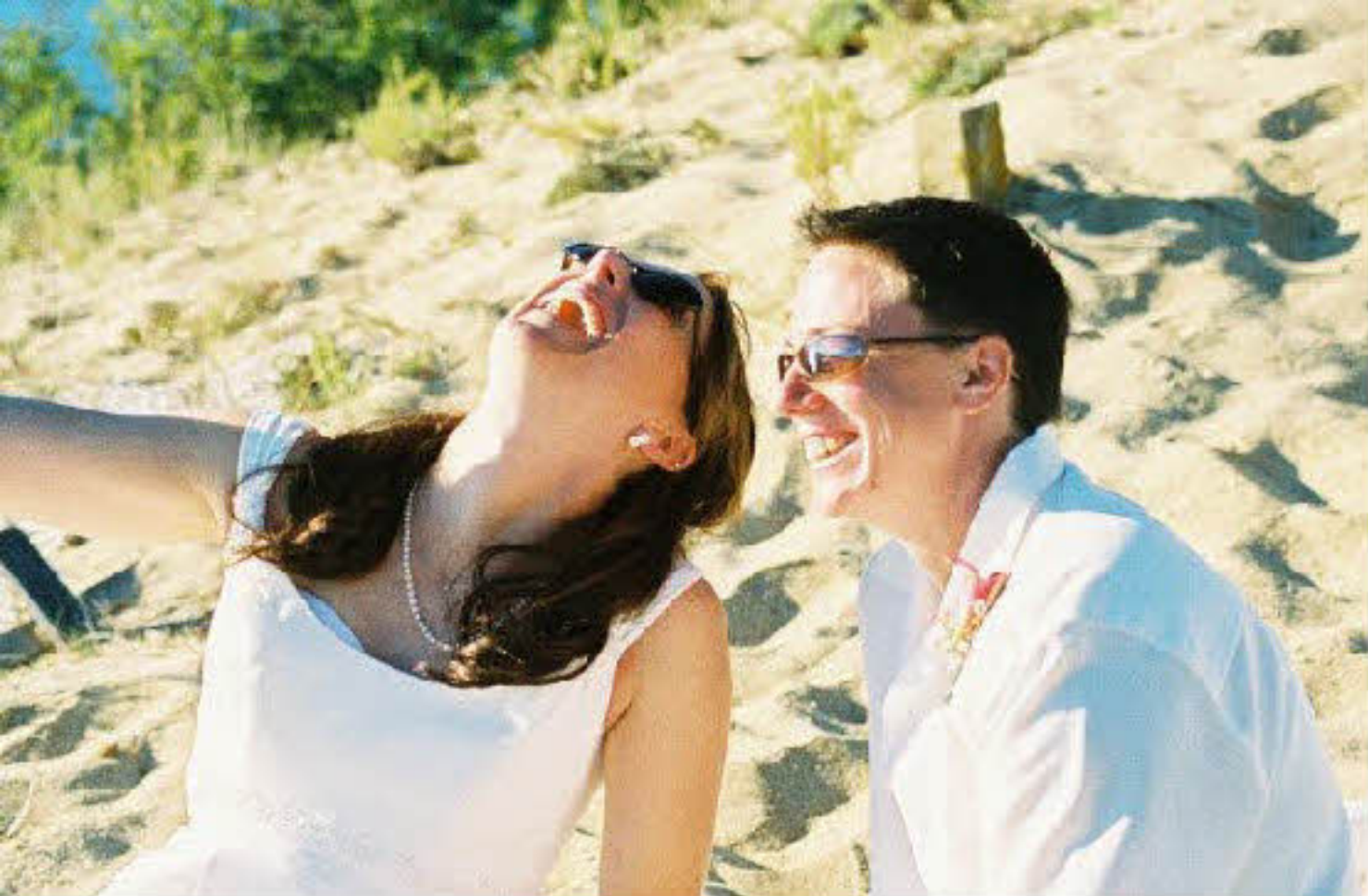
Edward P. Finn City Clerk

EXHIBIT PX-13-F



POEHLER000361

EXHIBIT PX-13-G



POEHLER000363

EXHIBIT PX-13-H

December 05, 2013

Heather Poehler


RE: Notice of Non-Tax Dependent Coverage Payroll Adjustments

Dear Heather:

We are writing to inform you that you will be receiving an imputed income payroll adjustment for 2013 resulting from your benefits coverage election for your non-tax qualified dependent(s). Your imputed income payroll adjustment is \$399.90 for the coverage period.

According to our records, you elected coverage for one or more non-tax dependent(s) under the ADP TotalSource, Inc. Health and Welfare Plan ("the Plan") for a period of time during the 2013 calendar year. Certain dependents that are eligible for coverage under the Plan may not qualify as your tax dependents as defined by the Internal Revenue Code (IRC) including the following:

- Domestic partners and their children,
- Adult children that exceed the Plan dependent eligibility age limit but remain covered under the Plan due to state law requiring extension of dependent coverage,
- Same-sex spouses and their children,
- Civil Union partners and their children,
- Common-law (same-sex) spouses and their children, and
- Ex-spouse dependents (enrolled only as required in select states)

The Internal Revenue Code ("the Code") requires that an employer include in an employee's income the value of health care coverage elected by the employee for any dependents of the employee that do not qualify under the Code as a tax dependent during the calendar year. This is referred to as *imputed income*. The imputed income amount is subject to ordinary federal, FICA, and in some cases state and local taxes, and any other applicable payroll taxes.

TotalSource's standard practice is to permit employees to initially pay the portion of the premium attributable to the non-tax dependent coverage on a pre-tax basis. Any taxable coverage provided to the non-tax dependent(s) will be included in an employee's income. TotalSource calculates and applies payroll adjustments for employees that participate in the Plan on a quarterly basis at a minimum but may apply adjustments more frequently during the calendar year.

Please note that payroll adjustments are only calculated for the period of time such coverage was in effect during the calendar year. In the event you have terminated your employment with ADP TotalSource, this will appear as an adjustment to your Form W-2.

If you have questions regarding these payroll adjustments, please contact the ADP TotalSource Employee Service Center at 1-800-554-1802 between the hours of 8:00 am and 10:00 pm EST.

Benefits Department
ADP TotalSource, Inc.