

Regular Session, 2014

HOUSE CONCURRENT RESOLUTION NO. 33

BY REPRESENTATIVE HENRY BURNS

SOCIAL SECURITY SYS: Memorializes congress to consider eliminating the Windfall Elimination Provision (WEP) and the Government Pension Offset (GPO) Social Security benefit reductions

1 A CONCURRENT RESOLUTION

2 To memorialize the United States Congress to take such actions as are necessary to review
3 and consider eliminating provisions of federal law which reduce Social Security
4 benefits for those receiving pension benefits from federal, state, or local government
5 retirement or pension systems, plans, or funds.

6 WHEREAS, the Congress of the United States of America has enacted both the
7 Government Pension Offset (GPO), reducing the spousal and survivor Social Security
8 benefit, and the Windfall Elimination Provision (WEP), reducing the earned Social Security
9 benefit for any person who also receives a public pension benefit; and

10 WHEREAS, the intent of congress in enacting the GPO and the WEP provisions was
11 to address concerns that a public employee who had worked primarily in federal, state, or
12 local government employment might receive a public pension in addition to the same Social
13 Security benefit as a worker who has worked only in employment covered by Social Security
14 throughout his career; and

15 WHEREAS, congress enacted these reduction provisions to provide a disincentive
16 for public employees to receive two pensions; and

17 WHEREAS, the GPO negatively affects a spouse or survivor receiving a federal,
18 state, or local government retirement or pension benefit who would also be entitled to a
19 Social Security benefit earned by a spouse; and

1 WHEREAS, the GPO formula reduces the spousal or survivor Social Security benefit
2 by two-thirds of the amount of the federal, state, or local government retirement or pension
3 benefit received by the spouse or survivor, in many cases completely eliminating the Social
4 Security benefit even though their spouses paid Social Security taxes for many years; and

5 WHEREAS, the GPO has a harsh effect on hundreds of thousands of citizens and
6 undermines the original purpose of the Social Security dependent/survivor benefit; and

7 WHEREAS, according to the Social Security Administration, in 2013, at least
8 614,644 individuals nationally were affected by the GPO; and

9 WHEREAS, the WEP applies to those persons who have earned federal, state, or
10 local government retirement or pension benefits, in addition to working in employment
11 covered under Social Security and paying into the Social Security system; and

12 WHEREAS, the WEP reduces the earned Social Security benefit using an averaged
13 indexed monthly earnings formula and may reduce Social Security benefits for affected
14 persons by as much as one-half of the retirement benefit earned as a public servant in
15 employment not covered under Social Security; and

16 WHEREAS, the WEP causes hardworking individuals to lose a significant portion
17 of the Social Security benefits that they earn themselves; and

18 WHEREAS, according to the Social Security Administration, in 2013, at least
19 1,549,544 individuals nationally were affected by the WEP; and

20 WHEREAS, in certain circumstances both the WEP and GPO can be applied to a
21 qualifying survivor's benefit, each independently reducing the available benefit and in
22 combination eliminating a large portion of the total Social Security benefit available to the
23 survivor; and

24 WHEREAS, because of the calculation characteristics of the GPO and the WEP, they
25 have a disproportionately negative effect on employees working in lower-wage government
26 jobs, like policemen, firefighters, teachers, and state employees; and

27 WHEREAS, Louisiana is making every effort to improve the quality of life of its
28 citizens and to encourage them to live here lifelong, yet the current GPO and WEP
29 provisions compromise their quality of life; and

1 WHEREAS, the number of people affected by GPO and WEP is growing every day
2 as more and more people reach retirement age; and

3 WHEREAS, individuals drastically affected by the GPO or WEP may have no choice
4 but to return to work after retirement in order to make ends meet, but the earnings
5 accumulated during this return to work can further reduce the Social Security benefits the
6 individual is entitled to; and

7 WHEREAS, the GPO and WEP are established in federal law, and repeal of the GPO
8 and the WEP can only be enacted by congress.

9 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
10 memorialize the Congress of the United States of America to review the Government
11 Pension Offset and the Windfall Elimination Provision Social Security benefit reductions
12 and to consider eliminating or reducing them.

13 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
14 presiding officers of the Senate and the House of Representatives of the Congress of the
15 United States of America and to each member of the Louisiana congressional delegation.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Henry Burns

HCR No. 33

Memorializes congress to review and eliminate the provisions of federal law which reduce Social Security benefits for persons receiving pensions from federal, state, or local governmental retirement systems.