

2020 Regular Session

SENATE CONCURRENT RESOLUTION NO. 34

BY SENATOR MIZELL

CONGRESS. 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 Congress of the United States to support H.R. 141 and S. 521 of the
3 116th Congress, the Social Security Fairness Act, and to take such other actions as are
4 necessary to review and consider eliminating provisions of federal law which reduce Social
5 Security benefits for those receiving pension benefits from certain federal, state, or local
6 government retirement or pension systems, plans, or funds.

7 WHEREAS, the Congress of the United States of America has enacted both the
8 Government Pension Offset (GPO), reducing the spousal and survivor Social Security
9 benefit, and the Windfall Elimination Provision (WEP), reducing the earned Social Security
10 benefit, payable to any person who also receives a public pension benefit earned in public
11 employment not covered by Social Security; and

12 WHEREAS, the GPO can negatively affect a retired public employee receiving a
13 federal, state, or local government retirement or pension benefit earned in employment not
14 covered by Social Security who would also be entitled to a Social Security benefit earned
15 by the retiree's spouse; and

16 WHEREAS, the GPO formula reduces the spousal or survivor Social Security benefit
17 by two-thirds of the amount of the federal, state, or local government retirement or pension
18 benefit received by the retired public employee, in many cases completely eliminating the

1 Social Security benefit even though the retiree's spouse paid Social Security taxes
2 throughout the marriage; and

3 WHEREAS, according to the Congressional Research Service, nearly seven hundred
4 thousand people were affected by the GPO in December 2018, including more than thirty-
5 seven thousand Louisianians; and

6 WHEREAS, the WEP applies to those persons who have earned federal, state, or
7 local government retirement or pension benefits in public employment not covered by Social
8 Security, in addition to paying social security taxes while working in employment covered
9 by Social Security; and

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

14 WHEREAS, the WEP causes hardworking individuals to lose a significant portion
15 of the Social Security benefits that they earned themselves; and

16 WHEREAS, according to the Congressional Research Service, nearly two million
17 people, or about three percent of all Social Security beneficiaries were affected by the WEP
18 in December 2019; and

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

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

26 WHEREAS, the number of people affected by the WEP and the GPO is growing as
27 nearly ten thousand baby boomers attain retirement age each day; and

28 WHEREAS, individuals drastically affected by the WEP and the GPO may have no
29 choice but to return to work after retirement in order to make ends meet, but the earnings
30 accumulated during reemployment in the public sector may further reduce the Social

1 Security benefits the individual is entitled to; and

2 WHEREAS, the global pandemic, the current financial market volatility, medical
3 advances increasing longevity, and the escalating cost of health care further contribute to the
4 expenses that those of social security age must bear; and

5 WHEREAS, the WEP and the GPO are established in federal law, and repeal or
6 reduction of the WEP and the GPO can be enacted only by Congress.

7 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
8 memorialize the United States Congress to take such actions as are necessary to review the
9 Government Pension Offset and the Windfall Elimination Provision Social Security benefit
10 reductions and to consider eliminating or reducing them by supporting H.R. 141 and S. 521
11 of the 116th Congress, the Social Security Fairness Act.

12 BE IT FURTHER RESOLVED that a copy of this Resolution shall be transmitted
13 to the secretary of the United States Senate and the clerk of the United States House of
14 Representatives and to each member of the Louisiana delegation to the United States
15 Congress.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Angela L. De Jean.

DIGEST

SCR 34 Original

2020 Regular Session

Mizell

Memorializes Congress to take such actions as are necessary to review and consider eliminating provisions of federal law which reduce Social Security benefits for those receiving pension benefits from certain federal, state, or local government retirement or pension systems, plans, or funds.