

House Resolution 120

By: Representatives Mitchell of the 88th, Burnough of the 77th, Taylor of the 92nd, Adeyina of the 110th, Glaize of the 67th, and others

A RESOLUTION

1 Urging Congress to enact legislation to repeal the Government Pension Offset and the
2 Windfall Elimination Provision from the Social Security Act and for President Joe Biden to
3 sign that legislation into law; and for other purposes.

4 WHEREAS, the Congress of the United States of America has enacted both the Government
5 Pension Offset, which reduces the spouse and survivor Social Security benefit, and the
6 Windfall Elimination Provision, which reduces the earned Social Security benefit payable
7 to any person who also receives a public pension benefit; and

8 WHEREAS, the Government Pension Offset negatively affects a spouse or survivor who
9 receives a federal, state, or local government retirement or pension benefit who would also
10 be entitled to a Social Security benefit earned by a spouse; and

11 WHEREAS, the Government Pension Offset formula unfairly reduces the spouse's or
12 survivor's Social Security benefit by two-thirds of the amount of the federal, state, or local
13 government retirement or pension benefit received by the spouse or survivor, in many cases
14 complete eliminating the Social Security benefit even though the survivor's spouse paid
15 Social Security taxes for many years; and

16 WHEREAS, the Government Pension Offset has a harsh effect on hundreds of thousands of
17 citizens and undermines the original purpose of the Social Security dependent and survivor
18 benefit; and

19 WHEREAS, according to the Congressional Research Service, more than 700,000 people
20 nationally are affected by the Government Pension Offset and approximately 2,000,000
21 people nationally are affected by the Windfall Elimination Provision; and

22 WHEREAS, in certain circumstances, both the Windfall Elimination Provision and
23 Government Pension Offset can be applied to a qualifying survivor's benefit, each
24 independently reducing the available benefit and, in combination, eliminating a large portion
25 of the total Social Security benefit available to the survivor; and

26 WHEREAS, the calculation characteristics of the Government Pension Offset and the
27 Windfall Elimination Provision have a disproportionately negative effect on employees
28 working in important government jobs, such as police officers, firefighters, teachers, and
29 state employees; and

30 WHEREAS, the challenges of the pandemic have added to recruitment and retention
31 challenges for these workforces, and those challenges are exacerbated by the penalties caused
32 by the Government Pension Offset and the Windfall Elimination provisions; and

33 WHEREAS, Georgia is making every effort to improve the quality of life of its citizens and
34 to encourage them to live in the state, yet the Government Pension Offset and Windfall
35 Elimination Provision compromise their quality of life; and

36 WHEREAS, the number of people affected by the Government Pension Offset and Windfall
37 Elimination Provision is growing every day as more and more people reach retirement age;
38 and

39 WHEREAS, individuals affected by the Government Pension Offset or Windfall Elimination
40 Provision may have no choice but to return to work after retirement in order to earn enough
41 income to provide for their basic needs, but the earnings accumulated during this return to
42 work can further reduce the Social Security benefits to which the individual is entitled; and

43 WHEREAS, the Government Pension Offset and Windfall Elimination Provision are
44 established in federal law, and the repeal of the Government Pension Offset and the Windfall
45 Elimination Provision can only be enacted by Congress.

46 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE that the members of this body
47 urge the United States Congress to enact legislation to repeal the Government Pension Offset
48 and the Windfall Elimination Provision from the Social Security Act and for President Joe
49 Biden to sign that legislation into law.

50 BE IT FURTHER RESOLVED that the Secretary of the Senate is authorized and directed
51 to make appropriate copies of this resolution available for distribution to the public and the
52 press.