

Regular Session, 2014

SENATE CONCURRENT RESOLUTION NO. 5

BY SENATOR GUILLORY

CONGRESS. Memorializes Congress to reduce or eliminate the reductions in federal law applicable to social security benefits for those receiving public retirement system benefits.

A CONCURRENT RESOLUTION

To memorialize the Congress of the United States to review and consider eliminating provisions of federal law which reduce Social Security benefits for those receiving pension benefits from federal, state, or local government retirement or pension systems, plans, or funds.

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

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

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

WHEREAS, the GPO formula reduces the spousal or survivor Social Security benefit by two-thirds of the amount of the federal, state, or local government retirement or pension benefit received by the spouse or survivor, in many cases completely eliminating the Social Security benefit earned by the spouse even though the spouse paid Social Security taxes for

1 many years; and

2 WHEREAS, the GPO often reduces spousal benefits so significantly it makes the  
3 difference between self-sufficiency and poverty; and

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

6 WHEREAS, the GPO negatively impacts over thirty thousand Louisianians; and

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

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

16 WHEREAS, the WEP negatively impacts over thirty thousand Louisianians; and

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

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

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

27 WHEREAS, individuals drastically affected by the GPO or WEP may have no choice  
28 but to return to work after retirement in order to make ends meet, but the income earned  
29 during this post-retirement employment may cause additional reductions to the Social  
30 Security benefits the individual is entitled to; and

1           WHEREAS, retired individuals affected by both GPO and WEP have significantly  
2 less money to support their basic needs and sometimes must rely on government assistance  
3 programs to bridge the gap; and

4           WHEREAS, the GPO and the WEP penalize individuals who have dedicated their  
5 lives to public service by taking away benefits they have earned; and

6           WHEREAS, our nation should respect, not penalize, public servants; and

7           WHEREAS, the number of people affected by the GPO and WEP is growing daily  
8 as the baby boomers attain retirement age and advances in health care increase longevity;  
9 and

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

12          THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby  
13 memorialize the Congress of the United States of America to review the Government  
14 Pension Offset and the Windfall Elimination Provision Social Security benefit reductions  
15 and to consider eliminating or reducing them by enacting the Social Security Fairness Act  
16 of 2013 (S. 896 and H.R. 1795).

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

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Nancy Vicknair.

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DIGEST

Guillory

SCR No. 5

Memorializes Congress to reduce or eliminate the reductions in federal law applicable to social security benefits, commonly referred to as the GPO and WEP, for those receiving public retirement system benefits.