

1 A RESOLUTION urging the United States Congress to amend Title II of the Social
2 Security Act to repeal the government pension offset and the windfall elimination
3 provision.

4 WHEREAS, the Social Security Act includes two provisions, the government
5 pension offset and the windfall elimination provision, that reduce Social Security benefits
6 payable to persons who are entitled to benefits from noncovered retirement systems under
7 certain conditions; and

8 WHEREAS, the government pension offset reduces public employees' Social
9 Security spousal or survival benefits by up to two-thirds of their public pension; and

10 WHEREAS, the windfall elimination provision reduces the earned Social Security
11 benefits of an individual who also receives a public pension from a position not covered
12 by Social Security; and

13 WHEREAS, the government pension offset and the windfall elimination provision
14 have inequitable effects on many teachers, firefighters, police officers, postal workers,
15 and others who have struggled their entire working careers to supplement family budgets
16 and retirement savings with part-time and summer jobs in which they paid into Social
17 Security; and

18 WHEREAS, the Congressional Research Service released data in December 2021
19 showing the government pension offset disproportionately affects women, who accounted
20 for 83 percent of all persons affected; and

21 WHEREAS, as of December 2022, almost 81 percent of Kentuckians affected by
22 the government pension offset lose their entire spousal benefit, even though their spouses
23 paid Social Security taxes for many years; and

24 WHEREAS, the government pension offset and the windfall elimination provision
25 impact the teaching profession, as individuals who worked in other careers are less likely
26 to desire to become educators if doing so will result in the loss of earned Social Security
27 benefits; and

1 WHEREAS, the government pension offset has the severest effect on widowed
2 lower-income women who have worked for years and can least afford reduced benefits;
3 and

4 WHEREAS, the amounts lost due to the government pension offset and the
5 windfall elimination provision can make the difference between self-sufficiency and
6 poverty; and

7 WHEREAS, Kentucky is one of the 20 states most impacted by the government
8 pension offset and the windfall elimination provision; and

9 WHEREAS, bipartisan legislation concerning the repeal of the government pension
10 offset and the windfall elimination provision was introduced in the 118th Congress;

11 NOW, THEREFORE,

12 ***Be it resolved by the House of Representatives of the General Assembly of the***
13 ***Commonwealth of Kentucky:***

14 ➔Section 1. This honorable body respectfully urges the United States Congress to
15 amend Title II of the Social Security Act to repeal the government pension offset and the
16 windfall elimination provision.

17 ➔Section 2. The Clerk of the House of Representatives is directed to transmit a
18 copy of this Resolution to the President of the United States and the members of the
19 Kentucky Congressional Delegation.