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S.C.R. No. 28

1 SENATE CONCURRENT RESOLUTION

2 WHEREAS, Social Security is the foundation for retirement for
3 tens of millions of American workers and their families, with many
4 reporting that they rely on the program as their sole source of
5 income; and

6 WHEREAS, Two Social Security provisions, however, the
7 Government Pension Offset (GPO), enacted in 1977, and the Windfall
8 Elimination Provision (WEP), enacted in 1983, severely and unfairly
9 penalize recipients of public pensions; and

10 WHEREAS, The GPO effectively prohibits some government
11 retirees from collecting both their own pension and full Social
12 Security benefits as a surviving spouse; nearly three-quarters of
13 beneficiaries affected by the GPO lose their entire spousal
14 benefit, even though their spouses paid Social Security taxes for
15 many years; and

16 WHEREAS, The WEP reduces the Social Security benefit for
17 public employees who did not participate in Social Security while
18 working for the government, but who at some time in their careers
19 were in jobs where they paid Social Security taxes for the period
20 required to qualify for retirement benefits; the WEP can deprive a
21 retiree of more than \$500 a month in Social Security benefits duly
22 earned by that individual; and

23 WHEREAS, Although these provisions were intended to curtail
24 the payment of windfall benefits to highly paid government

1 employees, in practice they have had and continue to have
2 devastating consequences for low-income employees who worked for
3 many years as public servants; as of December 2018, more than two
4 million government employees and retirees had been affected by
5 either the GPO or the WEP or both, and the repercussions have been
6 felt most acutely in Texas and 14 other states where a high
7 proportion of public employees participate in state or municipal
8 retirement systems that do not include Social Security; and

9 WHEREAS, These punitive and discriminatory provisions target
10 hundreds of thousands of teachers, police officers, firefighters,
11 and other public servants; although the vast majority of Texas
12 school employees participate in the state's teacher retirement
13 system, and therefore are not required to and do not participate in
14 the Social Security system, many Texas teachers and other public
15 school employees nonetheless have earned Social Security benefits
16 on their own behalf through other employment, the WEP
17 notwithstanding, or would be entitled to spousal Social Security
18 benefits based on their spouses' lifetime earnings were it not for
19 the GPO penalty; these provisions cause veteran teachers to retire
20 prematurely and discourage qualified individuals from entering the
21 teaching profession at precisely the time that Texas and the nation
22 face a severe shortage of highly qualified educators; and

23 WHEREAS, The GPO and WEP as applied to public employees are
24 unreasonable and unjust and will cause tens of thousands of
25 government retirees to experience a diminished quality of life or
26 be forced to return to work to make up for the effects of these
27 provisions; now, therefore, be it

1 RESOLVED, That the 88th Legislature of the State of Texas
2 hereby respectfully urge the Congress of the United States to
3 repeal the Government Pension Offset and the Windfall Elimination
4 Provision of the Social Security Act; and, be it further

5 RESOLVED, That the Texas secretary of state forward official
6 copies of this resolution to the president of the United States, to
7 the president of the Senate and the speaker of the House of
8 Representatives of the United States Congress, and to all the
9 members of the Texas delegation to Congress with the request that
10 this resolution be officially entered in the Congressional Record
11 as a memorial to the Congress of the United States of America.