

1-1 By: Huffman S.C.R. No. 28  
 1-2 (In the Senate - Filed March 10, 2023; March 16, 2023, read  
 1-3 first time and referred to Committee on Finance; March 23, 2023,  
 1-4 reported favorably by the following vote: Yeas 17, Nays 0;  
 1-5 March 23, 2023, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			
1-24	X			

1-25 SENATE CONCURRENT RESOLUTION

1-26 WHEREAS, Social Security is the foundation for retirement for  
 1-27 tens of millions of American workers and their families, with many  
 1-28 reporting that they rely on the program as their sole source of  
 1-29 income; and

1-30 WHEREAS, Two Social Security provisions, however, the  
 1-31 Government Pension Offset (GPO), enacted in 1977, and the Windfall  
 1-32 Elimination Provision (WEP), enacted in 1983, severely and unfairly  
 1-33 penalize recipients of public pensions; and

1-34 WHEREAS, The GPO effectively prohibits some government  
 1-35 retirees from collecting both their own pension and full Social  
 1-36 Security benefits as a surviving spouse; nearly three-quarters of  
 1-37 beneficiaries affected by the GPO lose their entire spousal  
 1-38 benefit, even though their spouses paid Social Security taxes for  
 1-39 many years; and

1-40 WHEREAS, The WEP reduces the Social Security benefit for  
 1-41 public employees who did not participate in Social Security while  
 1-42 working for the government, but who at some time in their careers  
 1-43 were in jobs where they paid Social Security taxes for the period  
 1-44 required to qualify for retirement benefits; the WEP can deprive a  
 1-45 retiree of more than \$500 a month in Social Security benefits duly  
 1-46 earned by that individual; and

1-47 WHEREAS, Although these provisions were intended to curtail  
 1-48 the payment of windfall benefits to highly paid government  
 1-49 employees, in practice they have had and continue to have  
 1-50 devastating consequences for low-income employees who worked for  
 1-51 many years as public servants; as of December 2018, more than two  
 1-52 million government employees and retirees had been affected by  
 1-53 either the GPO or the WEP or both, and the repercussions have been  
 1-54 felt most acutely in Texas and 14 other states where a high  
 1-55 proportion of public employees participate in state or municipal  
 1-56 retirement systems that do not include Social Security; and

1-57 WHEREAS, These punitive and discriminatory provisions target  
 1-58 hundreds of thousands of teachers, police officers, firefighters,  
 1-59 and other public servants; although the vast majority of Texas  
 1-60 school employees participate in the state's teacher retirement  
 1-61 system, and therefore are not required to and do not participate in

2-1 the Social Security system, many Texas teachers and other public  
2-2 school employees nonetheless have earned Social Security benefits  
2-3 on their own behalf through other employment, the WEP  
2-4 notwithstanding, or would be entitled to spousal Social Security  
2-5 benefits based on their spouses' lifetime earnings were it not for  
2-6 the GPO penalty; these provisions cause veteran teachers to retire  
2-7 prematurely and discourage qualified individuals from entering the  
2-8 teaching profession at precisely the time that Texas and the nation  
2-9 face a severe shortage of highly qualified educators; and

2-10 WHEREAS, The GPO and WEP as applied to public employees are  
2-11 unreasonable and unjust and will cause tens of thousands of  
2-12 government retirees to experience a diminished quality of life or  
2-13 be forced to return to work to make up for the effects of these  
2-14 provisions; now, therefore, be it

2-15 RESOLVED, That the 88th Legislature of the State of Texas  
2-16 hereby respectfully urge the Congress of the United States to  
2-17 repeal the Government Pension Offset and the Windfall Elimination  
2-18 Provision of the Social Security Act; and, be it further

2-19 RESOLVED, That the Texas secretary of state forward official  
2-20 copies of this resolution to the president of the United States, to  
2-21 the president of the Senate and the speaker of the House of  
2-22 Representatives of the United States Congress, and to all the  
2-23 members of the Texas delegation to Congress with the request that  
2-24 this resolution be officially entered in the Congressional Record  
2-25 as a memorial to the Congress of the United States of America.

2-26

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