

State-by-State Impact of the Windfall Elimination Provision

According to the Social Security Administration and research conducted by the Congressional Research Service, as of December 2020, about 1.9 million Social Security beneficiaries are impacted by the Windfall Elimination Provision (WEP). The overwhelming majority are retired workers. Those workers mainly include state and local government employees covered by alternative staff-retirement systems as well as most permanent civilian federal employees hired before January 1, 1984, who are covered by the Civil Service Retirement System (CSRS).

The following chart is a state-by-state breakdown of the WEP and the beneficiaries impacted by the provision.

State	Total	Retired Workers	Disabled Workers	Spouses and Children
Total	1,956,427	1,836,538	12,520	99,369
Alabama	18,233	17,193	158	882
Alaska	12,542	12,004	60	478
Arizona	38,103	36,106	213	1,784
Arkansas	10,642	10,147	117	378
California	273,399	258,520	1,639	13,240
Colorado	68,473	65,368	772	2,333
Connecticut	20,681	19,910	100	671
Delaware	4,454	4,262	34	158
District of Columbia	7,299	7,085	42	172
Florida	107,178	101,174	575	5,429
Georgia	56,383	54,141	379	1,863
Hawaii	11,492	10,739	40	713
Idaho	9,107	8,598	68	441
Illinois	99,640	95,836	381	3,423
Indiana	17,698	16,776	148	774
Iowa	8,338	7,983	69	286
Kansas	9,563	9,110	75	378
Kentucky	25,207	24,185	172	850
Louisiana	48,276	45,681	581	2,014
Maine	19,423	18,764	78	581
Maryland	47,253	45,178	251	1,824

Massachusetts	91,156	88,073	580	2,503
Michigan	22,510	21,213	190	1,107
Minnesota	16,698	16,031	75	592
Mississippi	9,757	9,267	86	404
Missouri	40,780	39,536	222	1,022
Montana	6,611	6,290	32	289
Nebraska	5,622	5,362	40	220
Nevada	35,773	34,422	217	1,134
New Hampshire	8,880	8,482	83	315
New Jersey	23,132	21,662	196	1,274
New Mexico	13,939	13,065	115	759
New York	32,893	30,673	229	1,991
North Carolina	31,696	30,259	190	1,247
North Dakota	2,317	2,219	12	86
Ohio	152,863	146,441	1,364	5,058
Oklahoma	17,519	16,629	146	744
Oregon	18,614	17,664	84	866
Pennsylvania	36,813	34,770	280	1,763
Rhode Island	6,058	5,847	46	165
South Carolina	19,418	18,501	106	811
South Dakota	4,004	3,859	20	125
Tennessee	22,007	20,944	131	932
Texas	195,135	185,689	1,165	8,281
Utah	14,341	13,346	94	901
Vermont	2,674	2,542	7	125
Virginia	48,697	46,132	149	2,416
Washington	34,712	32,488	148	2,076
West Virginia	6,354	5,924	69	361
Wisconsin	12,679	12,124	60	495
Wyoming	2,635	2,519	20	96
Outlying Areas and Foreign Countries	106,756	83,805	412	22,539

Source: Social Security Administration; Congressional Research Service; as of December 2020