

State-by-State Impact of the Government Pension Offset

According to the Social Security Administration and research conducted by the Congressional Research Service, as of December 2022, 734,601 Social Security beneficiaries are impacted by the Government Pension Offset (GPO). The majority of those affected have their Social Security fully offset by their separate non-covered annuity, eliminating their Social Security benefit entirely. Many of those affected are 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 GPO and the beneficiaries impacted by the offset.

State	Total	Spouses	Widow(er)s	Fully Offset	Partially Offset
Total	734,601	378,677	355,924	511,487	223,114
Alabama	4,564	1,833	2,731	3,376	1,188
Alaska	3,516	1,911	1,605	2,493	1,023
Arizona	10,099	5,059	5,040	7,392	2,707
Arkansas	3,165	1,423	1,742	2,305	860
California	102,344	54,313	48,031	81,631	20,713
Colorado	27,790	15,163	12,627	15,322	12,468
Connecticut	9,840	5,577	4,263	8,501	1,339
Delaware	778	296	482	579	199
District of Columbia	1,996	446	1,550	1,645	351
Florida	29,417	14,996	14,421	22,070	7,347
Georgia	21,415	10,176	11,239	15,189	6,226
Hawaii	1,978	1,019	959	1,511	467
Idaho	2,411	1,304	1,107	1,819	592
Illinois	47,484	25,330	22,154	39,311	8,173
Indiana	4,917	2,255	2,662	3,597	1,320
Iowa	1,899	904	995	1,433	466
Kansas	2,341	1,044	1,297	1,574	767
Kentucky	12,996	6,931	6,065	10,499	2,497
Louisiana	40,144	19,791	20,353	23,581	16,563
Maine	8,102	4,419	3,683	5,357	2,745
Maryland	8,951	2,808	6,143	7,165	1,786
Massachusetts	41,638	22,549	19,089	28,970	12,668
Michigan	6,238	3,078	3,160	4,653	1,585
Minnesota	4,816	2,350	2,466	3,894	922
Mississippi	3,241	1,382	1,859	2,414	827
Missouri	16,770	9,371	7,399	13,455	3,315
Montana	1,372	670	702	975	397
Nebraska	1,283	588	695	918	365

Nevada	11,927	6,072	5,855	9,039	2,888
New Hampshire	2,766	1,474	1,292	2,006	760
New Jersey	4,153	1,639	2,514	3,461	692
New Mexico	3,396	1,640	1,756	2,578	818
New York	6,785	2,943	3,842	5,428	1,357
North Carolina	8,329	3,724	4,605	6,149	2,180
North Dakota	491	187	304	315	176
Ohio	101,947	55,587	46,360	61,522	40,425
Oklahoma	3,974	1,494	2,480	2,594	1,380
Oregon	4,901	2,534	2,367	3,577	1,324
Pennsylvania	7,494	3,142	4,352	5,655	1,839
Rhode Island	2,125	1,151	974	1,770	355
South Carolina	5,671	2,755	2,916	4,177	1,494
South Dakota	824	424	400	600	224
Tennessee	6,815	3,081	3,734	5,053	1,762
Texas	99,749	51,699	48,050	54,886	44,863
Utah	2,862	1,363	1,499	1,781	1,081
Vermont	682	323	359	510	172
Virginia	7,857	2,909	4,948	5,813	2,044
Washington	7,006	3,529	3,477	5,089	1,917
West Virginia	1,618	682	936	1,024	594
Wisconsin	3,523	1,765	1,758	2,809	714
Wyoming	632	326	306	417	215
Outlying Areas and Foreign Countries	17,569	11,248	6,321	13,605	3,964

Source: Social Security Administration; Congressional Research Service; as of December 2022