

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 2022, about 2.0 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 |
|----------------------|-----------|-----------------|------------------|----------------------|
| <i>Total</i> | 2,013,310 | 1,910,130 | 11,870 | 91,310 |
| Alabama | 17,594 | 16,688 | 154 | 752 |
| Alaska | 13,221 | 12,729 | 59 | 433 |
| Arizona | 39,074 | 37,314 | 189 | 1,571 |
| Arkansas | 10,694 | 10,246 | 111 | 337 |
| California | 283,270 | 269,673 | 1,556 | 12,041 |
| Colorado | 73,103 | 70,403 | 736 | 1,964 |
| Connecticut | 21,790 | 21,134 | 97 | 559 |
| Delaware | 4,586 | 4,425 | 26 | 135 |
| District of Columbia | 6,932 | 6,743 | 36 | 153 |
| Florida | 109,737 | 104,171 | 541 | 5,025 |
| Georgia | 57,854 | 55,901 | 347 | 1,606 |
| Hawaii | 11,671 | 11,023 | 37 | 611 |
| Idaho | 9,737 | 9,265 | 60 | 412 |
| Illinois | 102,391 | 99,068 | 356 | 2,967 |
| Indiana | 17,848 | 17,058 | 134 | 656 |
| Iowa | 8,319 | 8,022 | 52 | 245 |
| Kansas | 9,552 | 9,170 | 77 | 305 |
| Kentucky | 25,601 | 24,735 | 181 | 685 |
| Louisiana | 52,155 | 49,704 | 566 | 1,885 |
| Maine | 20,498 | 19,909 | 81 | 508 |
| Maryland | 45,942 | 44,195 | 195 | 1,552 |

| | | | | |
|--------------------------------------|---------|---------|-------|--------|
| Massachusetts | 88,974 | 86,282 | 573 | 2,119 |
| Michigan | 22,966 | 21,810 | 181 | 975 |
| Minnesota | 16,349 | 15,826 | 70 | 453 |
| Mississippi | 9,535 | 9,121 | 70 | 344 |
| Missouri | 41,904 | 40,826 | 212 | 866 |
| Montana | 6,688 | 6,409 | 30 | 249 |
| Nebraska | 5,643 | 5,425 | 39 | 179 |
| Nevada | 37,905 | 36,670 | 209 | 1,026 |
| New Hampshire | 9,364 | 9,017 | 80 | 267 |
| New Jersey | 22,793 | 21,477 | 187 | 1,129 |
| New Mexico | 14,067 | 13,331 | 111 | 625 |
| New York | 32,062 | 30,056 | 212 | 1,794 |
| North Carolina | 31,736 | 30,489 | 157 | 1,090 |
| North Dakota | 2,339 | 2,252 | 10 | 77 |
| Ohio | 161,739 | 155,906 | 1,388 | 4,445 |
| Oklahoma | 17,166 | 16,389 | 147 | 630 |
| Oregon | 18,805 | 18,008 | 69 | 728 |
| Pennsylvania | 35,955 | 34,215 | 252 | 1,488 |
| Rhode Island | 6,305 | 6,114 | 52 | 139 |
| South Carolina | 19,597 | 18,796 | 98 | 703 |
| South Dakota | 3,959 | 3,836 | 14 | 109 |
| Tennessee | 22,626 | 21,674 | 134 | 818 |
| Texas | 208,368 | 199,750 | 1,115 | 7,503 |
| Utah | 14,373 | 13,507 | 74 | 792 |
| Vermont | 2,722 | 2,607 | 10 | 105 |
| Virginia | 47,152 | 44,985 | 122 | 2,045 |
| Washington | 35,150 | 33,231 | 138 | 1,781 |
| West Virginia | 6,120 | 5,756 | 57 | 307 |
| Wisconsin | 12,790 | 12,306 | 59 | 425 |
| Wyoming | 2,727 | 2,633 | 17 | 77 |
| Outlying Areas and Foreign Countries | 113,862 | 89,850 | 392 | 23,620 |

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