

Office of State Uniform Payroll
State of Louisiana
Division of Administration

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GOVERNOR



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COMMISSIONER OF ADMINISTRATION

April 24, 2025

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2025-48

TO: LaGov HCM Paid Agency Human Resources
And Employee Administration Staff

FROM: Andrea P. Hubbard
Director

SUBJECT: Social Security Fairness Act of 2023

The Federal Social Security Fairness Act of 2023 (Public Law [118-273](#)) was signed into law by President Biden on Jan. 5, 2025. As provided on the [Social Security Administration's website](#):

“The Act ends the Windfall Elimination Provision (WEP) and Government Pension Offset (GPO). These provisions reduced or eliminated the Social Security benefits of over 3.2 million people who receive a pension based on work that was not covered by Social Security (a “non-covered pension”) because they did not pay Social Security taxes.”

The enactment of the SSFA did not remove the requirement for State and local government employers to provide a statement to employees whose job is not covered by Social Security. Form [SSA-1945](#) (Statement Concerning Your Employment in a Job Not Covered by Social Security) has been revised to continue to meet the requirements of this law. Some retirement systems may have developed their own specific form using Form [SSA-1945](#) as a guide. Agencies should contact the appropriate retirement system for their form and instructions to follow.

Agencies must update their new hire orientation process to include the revised form. Additionally, the following steps must be taken to meet the requirements of the law:

- Give Form [SSA-1945](#) (or the retirement system specific form) to the new employee prior to employment.
- Have the employee sign the form.

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- Maintain the original form in the employee's personnel file.
- Give a copy of the signed form to the employee.
- Forward a copy of the form to the retirement system in which the employee has been enrolled, if applicable.

Direct questions to a member of the OSUP Wage and Tax Administration Unit at _DOA-OSUP-WTA@LA.GOV or (225):

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