



FIREFIGHTERS' RETIREMENT SYSTEM

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Public Law No: 118-273 (01/05/2025)

Social Security Fairness Act of 2023

This act repeals provisions that reduce Social Security benefits for individuals who receive other benefits, such as a pension from a state or local government.

The act eliminates the government pension offset, which in various instances reduces Social Security benefits for spouses, widows, and widowers who also receive government pensions of their own.

The act also eliminates the windfall elimination provision, which in some instances reduces Social Security benefits for individuals who also receive a pension or disability benefit from an employer that did not withhold Social Security taxes.

These changes are effective for benefits payable after December 2023.