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November 21, 2023

The Honorable Drew Ferguson  
Chairman  
House Ways and Means  
Subcommittee on Social Security  
U.S. House of Representatives  
Washington, DC 20515

The Honorable John Larson  
Ranking Member  
House Ways and Means  
Subcommittee on Social Security  
U.S. House of Representatives  
Washington, DC 20515

Dear Chairman Ferguson and Ranking Member Larson:

We write to you today on behalf of the Major County Sheriffs of America (MCSA) which represents the largest Sheriff's Offices in the country and over 130 million citizens who they serve in their jurisdictions. We are pleased to see the House Ways and Means Subcommittee on Social Security will hold a hearing on the 'Windfall Elimination Provision' and 'Government Pension Offset' and the effects they have on public servants including first responders.

In particular, H.R. 82, the *Social Security Fairness Act*, is supported by MCSA and would repeal the Windfall Elimination Provision, which in many cases reduces Social Security benefits for those who also receive pensions or other assistance, such as disability benefits, from an employer who did not withhold Social Security taxes. Additionally, this legislation would eliminate the Government Pension Offset which affects the benefits of spouses and widowers who may receive a pension themselves. Both of these provisions are detrimental to law enforcement and first responders who have paid into Social Security for their entire career, but also receive additional benefits as a result of service to the community, or who may suffer from a disability as a result of their work in public safety. Pensions and other benefits received must be treated separately from any Social Security benefit. They are wholly different programs with dissimilar funding sources. First responders including law enforcement, fire, and EMS personnel, as well as teachers and other public servants who paid into the Social Security system should receive the benefits to which they are entitled.

We are pleased the House Ways and Means Subcommittee on Social Security has taken up this issue and we hope you consider support for H.R. 82 which will eliminate these harmful provisions for first responders. Should you need any further information or have any questions of the association, please do not hesitate to contact us.

Sincerely,

Sheriff Michael J. Bouchard  
MCSA VP of Government Affairs  
Oakland County Sheriff's Office, MI

Megan E. Noland  
MCSA Executive Director