



# Employee's Acknowledgment That Employment Is NOT Covered By Social Security (Form 2SS)

00-2SS  
rev. 02/21

HOW TO SUBMIT:	DROP OFF or MAIL IN	EMAIL	FAX
	8401 United Plaza Blvd, Ste 300 Baton Rouge LA 70809	web.master@trsl.org	(225) 925-4779

Employee name: Last, first, MI, suffix (Jr., III, etc.)	Employee Social Security number (###-##-####)
Employer name	TRSL agency number (####)

When you retire or become disabled, you may receive a TRSL retirement benefit (TRSL pension) based on earnings from this job. However, your earnings from this job are not covered under Social Security. That means if you do receive a TRSL pension and you are also entitled to a benefit from Social Security based on either your own work or the work of your spouse or former spouse, receipt of your TRSL pension may cause the amount of the Social Security benefit you receive to be reduced. Your Medicare benefits, however, will not be affected. Under the Social Security law, there are two ways your Social Security benefit amount may be reduced.

- Windfall Elimination Provision (WEP)** - The WEP is a modified benefit formula usually used to reduce your own Social Security benefit if you receive a TRSL pension. The WEP is used to calculate the reduction for a retirement or disability benefit you earned from Social Security. However, your Social Security benefit cannot be completely eliminated. The WEP becomes effective when you reach age 62 or acquire a disability.

*EXAMPLE: If you are age 62 in 2020, the maximum monthly reduction in your Social Security benefit as a result of this provision is \$480. This amount is updated annually. For additional information, please refer to the Social Security publication, "Windfall Elimination Provision."*

- Government Pension Offset (GPO)** - Normally, when your spouse retires on Social Security, you are eligible for 50% of their benefit if you are at least age 62. However, if you are eligible for a TRSL pension, the GPO may apply. The GPO is used to calculate the reduction for a spouse's or widow(er)'s benefit. The GPO formula reduces your Social Security spouse's or widow(er)'s benefit by two-thirds of your TRSL benefit. In some cases this offset could entirely eliminate your spousal Social Security benefit.

*EXAMPLE: If you receive a monthly TRSL pension of \$1,500 based on earnings that are not covered under Social Security, two-thirds of that amount (\$1,000) is used to offset your Social Security spouse or widow(er) benefit. If you are eligible for a \$1,500 widow(er) benefit, under GPO you will instead receive \$500 per month from Social Security, \$1,500 - \$1,000 = \$500. Even if your pension is high enough to totally offset your spouse or widow(er) Social Security benefit, you are still eligible for Medicare at age 65. For additional information, please refer to the Social Security publication, "Government Pension Offset."*

**More information:** Social Security publications and additional information, including information about exceptions to each provision, are available at [www.socialsecurity.gov](http://www.socialsecurity.gov). You can also call toll free 1-800-772-1213, or, for the deaf or hard of hearing, call the TTY number 1-800-325-0778, or contact your local Social Security office.

**I certify that I have received TRSL Form 2SS (Form SSA-1945) that contains information about the possible effects of the Windfall Elimination Provision (WEP) and the Government Pension Offset (GPO) on my potential future Social Security benefits.**

Signature of employee (DO NOT PRINT OR TYPE)	Date signed (mm/dd/yyyy)
--	--------------------------

**ABOUT THIS FORM:** The Social Security Protection Act of 2004 requires state and local government employers to provide a statement to employees hired January 1, 2005, or later in a job not covered under Social Security. The statement explains how a pension from that job could affect future Social Security benefits to which they may become entitled.

TRSL Form 2SS (Form SSA-1945), **Statement Concerning Your Employment in a Job Not Covered By Social Security**, is the document that employers with TRSL-covered employees should use to meet the requirements of the law. The form explains the potential effects of two provisions in the Social Security law for workers who also receive a pension based on their work in a job not covered by Social Security. The Windfall Elimination Provision (WEP) can affect the amount of a worker's Social Security retirement or disability benefit. The Government Pension Offset (GPO) can affect any possible Social Security benefit entitlement as a spouse or an ex-spouse.

**Employers must take the following actions:** 1) Give the statement to the employee before the start of employment; 2) Obtain the employee's signature on the form; and 3) Submit a copy of the signed form to TRSL. Copies of TRSL Form 2SS (Form SSA-1945), *Employee's Acknowledgment That Employment Is Not Covered By Social Security*, are available online at [www.TRSL.org](http://www.TRSL.org).

A similar form is also available from the Social Security Administration (Form SSA-1945). Copies of the SSA-1945 are available online at the Social Security website at [www.socialsecurity.gov/form1945/SSA-1945.pdf](http://www.socialsecurity.gov/form1945/SSA-1945.pdf) and information about the form is available at [www.socialsecurity.gov/form1945](http://www.socialsecurity.gov/form1945).

**Please use TRSL Form 2SS for all TRSL-covered employees. For additional information, refer to Index 2.0 of the Employer Procedures Manual.**