



Social Security Administration

Social Security Administration
9180 Covington Bypass Road
Covington, Georgia 30014
877-873-9115

Date: April 6, 2012

Georgia Firefighters' Pension Fund
2171 East View Parkway
Conyers, Georgia 30013

You asked the Social Security Administration (SSA) to determine if pension payments from the Georgia Firefighters' Pension Fund (GFPF) are excluded from consideration in determining applicability of the Windfall Elimination Provision (WEP) and/or Government Pension Offset (GPO) provisions of the law. After evaluating the nature and source of the payments, it has been determined by SSA that payments from the GFPF are not to be considered when determining whether GPO or WEP is applicable. GFPF payments are based upon voluntary contributions from the firefighter and contributions from fire insurance premiums. Since no employer contributions are made to the fund and it is a secondary pension for the firefighter, these payments would not be considered when determining the applicability of WEP and/or GPO.

Even though GFPF payments would not be counted to determine whether WEP and/or GPO apply to firefighter's SSA payments, that does not mean that WEP and/or GPO are not applicable. This can only be determined by a complete evaluation of the firefighters work history and pension payments based upon work as a firefighter. WEP and/or GPO may apply in cases where the GFPF is not relevant to the receipt of or calculation of the SSA benefit because of noncovered employment and the receipt of a pension based upon that employment. A determination must be made on a case-by-case basis.

I hope that this answers any questions or concerns that you may have. If you require further assistance, please do not hesitate to contact me at 877-876-3170.

Sincerely Yours,

Lemuel Cox
District Manager
Covington, Georgia 30014