



DEPARTMENT OF ADMINISTRATION DIVISION OF RETIREMENT AND BENEFITS

6th Floor State Office Building | 333 Willoughby Avenue P.O. Box 110203 | Juneau, AK 99811-0203 Phone: (907) 465-4460 | Toll-Free: (800) 821-2251 FAX: (907) 465-3086 | Alaska.gov/drb

August 1, 2025

To: State and Local Government Employers

From: Mark Rosier, State Social Security Administrator

Subject: Important Update Regarding SSA Form 1945 Usage

Dear State and Local Government Employers,

I hope this message finds you well. I am writing to inform you of a recent update from the Social Security Administration (SSA) regarding Form SSA-1945, *Statement Concerning Your Employment in a Job Not Covered by Social Security*. As of March 2025, the SSA has released an updated version of Form SSA-1945 (03-2025) and has directed all state and local government employers to discontinue using previous versions of this form.

Purpose of Form SSA-1945

Under Section 419 of the Social Security Protection Act of 2004, all state and local government employees hired on or after January 1, 2005, into positions not covered by Social Security must receive a written notice before commencing employment. This notice must explain how pension benefits earned in connection with that employment could impact their potential future Social Security benefits due to provisions such as the Windfall Elimination Provision (WEP) or the Government Pension Offset (GPO). From SSA-1945 is used to satisfy this important disclosure requirement, ensuring transparency regarding future benefit calculations.

Updates Under the Social Security Fairness Act of 2023

With the enactment of the Social Security Fairness Act (SSFA) of 2023, signed into law on January 5, 2025, the WEP and GPO provisions were retroactively repealed, effective January 2024. While these reductions in Social Security benefits have been eliminated, the requirement to provide written notice to state and local employees in noncovered positions has remained.

The updated Form SSA-1945 reflects these changes by informing employees that wages earned in positions not covered by Social Security will not factor into the determination of their eligibility for or calculation of Social Security benefits. Furthermore, it includes a statement confirming the removal of WEP and GPO-related reductions for employees entitled to pension benefits from noncovered employment.

Action Required for State and Local Government Employers

To ensure compliance with SSA guidance, all state and local government employers must take the following actions:

- 1. **Use only the updated Form SSA-1945 (03-2025)**—Prior versions of this form should no longer be distributed.
- 2. Provide the updated form to all newly hired employees in positions not covered by Social Security before they begin employment.
- 3. Obtain a signed acknowledgment from each employee upon receipt of Form SSA-1945.
- 4. Ensure copies of the signed form are provided to both the employee and the Division of Retirement and Benefits.

We appreciate your cooperation in implementing these changes to ensure compliance with federal requirements. If you have any questions or need further clarification, please do not hesitate to reach out to me directly at 907-269-0283 or mark.rosier@alaska.gov.

Thank you for your continued commitment to providing accurate information to your employees regarding their Social Security and pension benefits.

Sincerely,

Mark Rosier

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State Social Security Administrator Alaska Division of Retirement and Benefits PO Box 110203, Juneau, AK 99811-0203

Toll-free: (800) 821-2251 Fax: (907) 269-0280