



Department of Audits and Accounts

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The Honorable Paul Battles
State Representative
Coverdell Legislative Office Building, Room 613-D
Atlanta, Georgia 30334

SUBJECT: State Auditor's Certification
Substitute to Senate Bill 142
(LC 21 2187S)

Dear Representative Battles:

This substitute bill would amend provisions relating to retirement benefits paid under the Georgia Judicial Retirement System. If this legislation is enacted, the board of trustees would be authorized to determine the time and circumstances of paying benefits to members, to the extent necessary, to preserve the System's status as a qualified plan under federal law. Additionally, this legislation would clarify provisions relating to the continuation of retirement benefits for retired members who return to the service of the State. Specifically, this bill clarifies that benefits will cease for any retired member who returns to service of the State and works more than 1,040 hours in a calendar year. Finally, this substitute bill would require the employer to notify the board of trustees if they hire a retired member, and to subsequently notify the board if the member performs more than 1,040 hours of work in any calendar year. In the event the employer fails to notify the board, the employer may be required to reimburse the board for benefits that have been wrongfully paid. It should be noted that retired members who subsequently are elected to the General Assembly are not subject to the provisions of this bill.

This is to certify that this substitute bill is a nonfiscal retirement bill as defined in the Public Retirement Systems Standards Law.

Respectfully,

s/Greg S. Griffin
State Auditor

GSG/cs