



Department of Audits and Accounts

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February 10, 2015

The Honorable Joshua McKoon
State Senator
Coverdell Legislative Office Building, Room 319-A
Atlanta, Georgia 30334

SUBJECT: State Auditor's Certification
Senate Bill (LC 43 0073)

Dear Senator McKoon:

This bill would amend provisions relating to creditable service under the Employees' Retirement System of Georgia. Specifically, this bill would allow certain members to obtain up to five years of creditable service for active military service in the armed forces of the United States performed on or after January 1, 1990. To be eligible for such credit, the member must have two years of membership service under the Employees' Retirement System.

Any member wishing to purchase creditable service must apply for such service prior to December 31, 2016, or within six months of obtaining two years of membership service, whichever date is later. Additionally, the member would be required to pay the Board an amount equal to three percent of his or her annual military base pay rate that was in effect at the time of discharge for each year of creditable service sought. A member would not be eligible to obtain creditable service if he or she received a dishonorable discharge or if the service time is being used for the determination of eligibility for retirement benefits from any other state or federal retirement system.

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

Respectfully,

s/Greg S. Griffin
State Auditor

GSG/cs