



DEPARTMENT OF AUDITS AND ACCOUNTS

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The Honorable Dave Belton
State Representative
Coverdell Legislative Office Building, Room 614-A
Atlanta, Georgia 30334

SUBJECT: State Auditor's Certification
House Bill (LC 43 1187)

Dear Representative Belton:

This bill would amend provisions relating to the employment of beneficiaries under the Teachers Retirement System of Georgia. Specifically, this bill would authorize a public school system to employ a beneficiary as a certified teacher of pre-kindergarten through grade 12 who has as his or her sole responsibility the academic instruction of students in a classroom in the curriculum of science, technology, engineering, arts, or math. Under the provisions of this bill, such beneficiaries would continue to receive their retirement allowance and any postretirement benefit adjustment for which they are eligible. However, they would not earn any additional creditable service in the Teachers Retirement System.

This legislation would require an employer to notify the board of trustees that a retired member has been hired. Such notification must be made within 30 days of employment. Additionally, employers would be required to pay the employee and employer contributions attributable to the salary of the retired member hired. In the event the employer does not make the required contributions, any unpaid amounts shall be deducted from funds payable to the employer by the state and shall be paid to the retirement system.

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

Respectfully,

Greg S. Griffin
State Auditor

GSG/cs