



## DEPARTMENT OF AUDITS AND ACCOUNTS

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February 5, 2021

The Honorable Shaw Blackmon  
State Representative  
State Capitol, Room 133  
Atlanta, Georgia 30334

**SUBJECT:** State Auditor's Certification  
House Bill (LC 43 1819-EC)

Dear Representative Blackmon:

This bill would amend provisions relating to the employment of beneficiaries under the Teachers Retirement System of Georgia. Specifically, this bill would allow certain retired members to return to work full-time and continue receiving their retirement allowance and any postretirement benefit adjustments they are eligible to receive. This bill would only apply to beneficiaries who are certified teachers of pre-kindergarten through grade 12. Furthermore, such members must have the primary responsibility of academic instruction of students in a classroom in an area of highest need as determined for the RESA in which such school system is assigned. The 'areas of highest need' would be determined for each RESA by the Department of Education after consultation with the Professional Standards Commission. Under the provisions of this bill, the designated areas of highest need must be reported annually to the Teachers Retirement System beginning July 1, 2022 and ending July 1, 2025.

Under the provisions of this bill, beneficiaries must be retired for at least one year before they are eligible to return to work full-time and continue receiving their retirement allowance. It should be noted that this provision would only apply to beneficiaries who return to work full-time from July 1, 2022 through June 30, 2026. Beneficiaries who are rehired under the provisions of this bill would not earn any additional creditable service.

This bill would also require an employer to notify the board of trustees of any retired member who is hired to work full-time under the provisions of this bill. Such notification must be made within 30 days of employment. Employers would then be subject to pay the required employee and employer contributions attributable to the

salaries of retired members who return to work full-time and elect to continue receiving their retirement allowances. In the event the employer does not make the required contributions, any unpaid amounts shall be deducted from any funds payable to such employer by the state and shall be paid to the retirement system.

If this legislation is enacted, the State Auditor would be required to conduct and publish a performance audit addressing the provisions outlined in this bill. Specifically, the performance audit would include a determination of the value and necessity of the full-time employment of beneficiaries as outlined in this bill and the effects of such employment on the local school systems, the Teachers Retirement System of Georgia, and the teacher work force for this State. The performance audit must be published prior to July 1, 2025.

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

Respectfully,



Greg S. Griffin  
State Auditor

GSG/cs