



DEPARTMENT OF AUDITS AND ACCOUNTS

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January 25, 2021

The Honorable Barry Fleming
State Representative
State Capitol, Room 131-A
Atlanta, Georgia 30334

SUBJECT: State Auditor's Certification
House Bill (LC 43 1721)

Dear Representative Fleming:

This bill would amend provisions relating to 'appellate court judges' covered under the Employees' Retirement System of Georgia. If this legislation is enacted, the term 'appellate court judge' would be revised to include full-time judges employed by the state-wide business court. Currently, these judges participate in the Judicial Retirement System. If this legislation is enacted, all full-time business court judges would be transferred from the Judicial Retirement System to the Employees' Retirement System on July 1, 2022 and any full-time business court judges hired after such date would be required to join the Employees' Retirement System as a condition of employment.

If this legislation is enacted, the Judicial Retirement System would be required to transfer all employee and employer contributions made on behalf of the full-time business court judges to the Employees' Retirement System. All judges transferred would receive service toward vesting in the retirement plan for appellate court judges in the full amount of the service he or she rendered as an employee of the state-wide business court.

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
Greg S. Griffin
State Auditor

GSG/cs