



Department of Audits and Accounts

270 Washington Street, SW, Suite 4-101
Atlanta, Georgia 30334

Greg S. Griffin
State Auditor
(404) 656-2180

February 28, 2023

The Honorable Rick Williams
Chairman, Senate Retirement Committee
Coverdell Legislative Office Building, Room 327-B
Atlanta, GA 30334

SUBJECT: State Auditor's Certification
Substitute to Senate Bill 240 (LC 43 2750S)

Dear Chairman Williams:

This substitute bill would revise laws relating to social security coverage for employees of the state and political subdivisions of the state. Specifically, this bill would require the Employees' Retirement System (ERS) to identify each political subdivision of this state that does not extend coverage for the benefits of Title II of the Social Security Act to members of the Public School Employees Retirement System (PSERS). The Employees' Retirement System would be required to submit a report to the Chairmen of the House and Senate Retirement Committees which includes the names of all political subdivisions that do not extend this benefit. This report must include the number of people who are impacted. This report must be issued by September 1, 2023.

By January 1, 2024, each political subdivision that currently does not extend such coverage will need to revise their plan to include social security coverage for PSERS members. On and after September 1, 2023, ERS will not be authorized to approve any plan of any political subdivision that does not extend social security benefit coverage to PSERS members.

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

Greg S. Griffin
State Auditor

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