



DOAA
Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

February 6, 2023

The Honorable John Carson, Chairman
House Retirement Committee
State Capitol, Room 401-E
Atlanta, GA 30334

SUBJECT: State Auditor's Certification
Substitute to House Bill 643 (LC 56 0093S)

Dear Chairman Carson:

This substitute bill would amend provisions relating to the Georgia Judicial Retirement System (JRS). Chapter 20 of Title 47 of the Official Code of Georgia Annotated includes provisions that allowed persons who became a state court judge of Fulton County on or before June 30, 2004 to join the JRS or remain in the Fulton County plan. Any Fulton County state court judge hired after such date is required to become a member of the JRS. Such provisions also specify that such judges are prohibited from participating in two retirement systems.

Based on this prohibitive language, Fulton County has not allowed their state court judges to participate in the defined contribution plan for the amount of their salary that exceeds the pensionable salary under JRS. This substitute bill would add language to clarify that such judges may participate in a county's defined contribution plan, provided such plan is offered. As defined in O.C.G.A. §47-20-3 (23), the term 'retirement system' does not include plans that provide for individual accounts in which benefits are determined solely based on contributions and earnings.

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

Respectfully,

Greg S. Griffin
State Auditor

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