DOAA
Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

March 26, 2024

The Honorable Matt Brass, Chairman
Senate Rules Committee
State Capitol, Room 453
Atlanta, GA 30334

SUBJECT: State Auditor's Certification
Amendment to House Bill 825 (AM 56 0015)

Dear Chairman Brass:

As amended, this 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 amendment 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.

Under the provisions of this amendment, the provisions of House Bill 825 (LC 56 0096S) relating to benefits payable to retired members of the Georgia Judicial Retirement System remain in the bill. Currently, retirement benefits paid to retired members of the Georgia Judicial Retirement System are calculated based on the state salary outlined in statute for the respective position. Retirement benefits are not paid based on any county supplements they may have received while an active member of the System. Current law authorizes, but does not require, counties to provide supplemental retirement benefits for retired judges and district attorneys that served their area and received a county supplement while employed.

This amendment would require certain judicial circuits to pay a supplemental benefit to district attorneys who retired from such circuit. This would only apply to single county judicial circuits in which the county site is located in an unincorporated area of the county and the county governing authority has constructed one or more permanent satellite courthouses within the county.

270 Washington Street, SW, Suite 4-101 Atlanta, Georgia 30334 | Phone 404.656.2180

The amount of the supplement shall be determined by multiplying the benefit percentage the district attorney earned at retirement from the Judicial Retirement System together with the aggregate county salary supplement being paid to the active district attorney on the date he or she began receiving a retirement benefit or the supplement paid to the retiring district attorney upon his or her last day of service, whichever is greater.

This is to certify that this amendment is a nonfiscal amendment as defined in the Public Retirement Systems Standards Law. Therefore, the actuarial investigation prepared for House Bill 825 (LC 43 2849) would apply to AM 56 0015. A copy of the actuarial investigation and State Auditor's Summary is attached.

Respectfully,

Greg S. Griffin
State Auditor

GSG/cs