



DOAA
Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

January 8, 2025

The Honorable Michael Rhett
State Senator
Coverdell Legislative Office Building, Room 321-A
Atlanta, GA 30334

SUBJECT: State Auditor's Certification
Senate Bill (LC 56 0215)

Dear Senator Rhett:

This bill would amend provisions relating to creditable service under the Employees' Retirement System of Georgia. Specifically, this bill would allow members to obtain up to 36 months of creditable service for active military service in the armed forces of the United States performed on or after January 1, 1990. Members who have at least ten years of membership service would be eligible to make an application to the Board of Trustees. Such members would be required to provide proof of qualifying active military service and pay an amount equal to the full actuarial cost of such creditable service.

Under the provisions of this bill, members who wish to obtain such creditable service would be authorized to make a one-time payment or participate in a payment plan in which payments are deducted from his or her earnable compensation for a specified period of time. The payment provisions outlined in O.C.G.A. §47-2-101 would be applied to any member electing to participate in the payment plan option. It should be noted that no member shall receive creditable service:

- If such member was not honorably discharged;
- For reserve duty;
- For any period of time in which he or she obtained membership service; or
- For any portion of such member's active military service that has been or will be used in the determination of eligibility for retirement benefits or allowances from any other state or federal retirement program, excluding social security.

This is to certify that this bill is a fiscal retirement bill as defined in the Public Retirement Systems Standards Law. However, since members would be required to pay the full actuarial cost of the creditable service granted, it is anticipated that this bill would not result in any additional cost to the Employees' Retirement System.

Respectfully,

Greg S. Griffin
State Auditor

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