



**DOAA**  
Georgia Department  
of Audits & Accounts

**Greg S. Griffin**  
State Auditor

January 8, 2025

The Honorable John Carson  
State Representative  
State Capitol, Room 401-E  
Atlanta, GA 30334

**SUBJECT:** State Auditor's Certification  
House Bill (LC 56 0216)

Dear Chairman Carson:

This bill would amend provisions under the Employees' Retirement System of Georgia by establishing the State Law Enforcement Officer Plan (Plan). Under the provisions of this bill, members who meet the definition of 'state law enforcement officer' would be eligible to make an irrevocable election to participate in this Plan. Participating members would be required to make contributions equivalent to five percent of their earnable compensation in exchange for an enhanced benefit upon retirement. The amount of the benefit would be dependent on the number of years of creditable service. However, participating members who retire with 25 years of creditable service would receive a monthly retirement benefit equivalent to 80 percent of his or her earnable compensation.

The provisions of this bill would also require the Board of Trustees for the Employees' Retirement System to establish a Deferred Retirement Option Plan (DROP) Account for participating members who do not retire after 25 years of service. The monthly benefit that would have been payable to the member had they retired would be deposited into the DROP Account. Upon retirement, the member would be eligible to receive all funds deposited with interest, in addition to their monthly benefit.

Any eligible member of the Employees' Retirement System would be required to make such irrevocable election within 90 days of becoming a 'state law enforcement officer' or by July 1, 2026, whichever is later. It should be noted that no person who is a member of the Employees' Retirement System on July 1, 2026 and elects to participate in this plan can receive the enhanced benefits allowed under this legislation if they retire prior to July 1, 2031.

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

Respectfully,

Greg S. Griffin  
State Auditor

GSG/cs