



DOAA
Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

January 29, 2026

The Honorable Bo Hatchett
State Senator
State Capitol, Room 109
Atlanta, GA 30334

SUBJECT: State Auditor's Certification
Senate Bill (LC 56 0504 - EC) - Revised

Dear Senator Hatchett:

This bill would amend provisions regarding the employer contribution matches for certain GSEPS members who make contributions to the defined contribution plan. Under the current provisions, the state matches employee contributions on a one-to-one ratio up to five percent. Once an employee has reached five years of service and is contributing a minimum of five percent into his or her 401(K) account, the state match increases by .5 percent for each year of service. This additional contribution is capped at a maximum employer contribution of nine percent. This enhanced benefit went into effect on July 1, 2022.

Under the provisions of this bill, 'state law enforcement officers' as defined in this legislation, who are members of GSEPS would become eligible for increased employer contributions effective July 1, 2026. If enacted, 'state law enforcement officers' would become eligible to receive an additional two percent employer contribution match for each year of creditable service, once they surpass five years of service, provided the member is contributing five percent at the time the match is calculated. The additional contribution would be capped after 10 years of service, thus allowing for a maximum employer contribution of 15 percent from that point forward. If enacted, this bill would become effective on July 1, 2026.

This is to certify that this 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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S.B. 452