



**DOAA**  
Georgia Department  
of Audits & Accounts

**Greg S. Griffin**  
State Auditor

January 27, 2026

The Honorable Billy Hickman  
State Senator  
Coverdell Legislative Office Building, Room 304-A  
Atlanta, GA 30334

**SUBJECT:** State Auditor's Certification  
Substitute to Senate Bill 150 (LC 56 0522S)

Dear Senator Hickman:

This substitute bill would amend provisions relating to the employment of beneficiaries under the Teachers Retirement System of Georgia. Current law allows certain retired teachers to return to work full-time and continue receiving their retirement allowance and any post-retirement benefit adjustments approved by the Board of Trustees. This provision is only available to rehired teachers that are certified for pre-kindergarten through Grade 12 and are hired for a position that is designated as an area of highest need, as determined for the Regional Education Service Agency (RESA) in which the school system is assigned. Furthermore, such beneficiaries must be retired for a minimum of 12 months before returning to work in a full-time capacity and must have obtained 30 years of creditable service in the retirement system. This allowance is set to expire June 30, 2026.

Under the provisions of this substitute bill, the allowance for retired teachers to return to work in a full-time capacity would no longer be restricted to the areas of highest need, as determined by the Regional Education Service Agencies. Instead, school systems would be authorized to hire retired teachers in a full-time capacity in the areas of English language arts, science, social studies, special education, CTAE, and mathematics provided the teacher's primary responsibility is the academic instruction of students in a classroom. Additionally, any instructor hired for English language arts must hold a current dyslexia or reading endorsement approved by the Professional Standards Commission (PSC) or can demonstrate specific training and skills in the science of reading standards as approved by the PSC. This substitute bill would also extend this opportunity to beneficiaries with 25 years of creditable service, provided they have been retired for a minimum of 12 months before returning to work in a full-time capacity. Finally, this bill would extend the return-to-work provisions through June 30, 2034.

This is to certify that the changes made in this substitute bill are nonfiscal amendments as defined in the Public Retirement Systems Standards Law. Therefore, the actuarial investigation prepared for Senate Bill 150 (LC 56 0454S) would apply to Senate Bill 150 (LC 56 0522S). A copy of the actuarial investigation and State Auditor's Summary for Senate Bill 150 (LC 56 0454S) is attached.

Respectfully,

Greg S. Griffin  
State Auditor

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