



DOAA
Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

April 8, 2025

The Honorable Bethany Ballard
State Representative
Coverdell Legislative Office Building, Room 612-C
Atlanta, GA 30334

SUBJECT: State Auditor's Certification
Substitute to House Bill 372 (LC 56 0420S)

Dear Representative Ballard:

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 postretirement benefit adjustments they are eligible to receive. 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. Currently, this provision is set to expire on June 30, 2026. This bill would extend this provision through June 30, 2030, and would move the responsibility for determining the areas of highest need from the RESA to each individual school district. Under the provisions of this substitute bill, any beneficiary rehired under these provisions would be authorized to continue fulltime employment regardless of any changes in the school system's areas of highest need.

This substitute bill would also expand this benefit, through June 30, 2030, to any beneficiary who returns to work full-time and has as his or her primary responsibility the academic instruction and support of students in the area of mathematics, special education, reading, writing, or English language arts, provided such beneficiary holds a current dyslexia or reading endorsement approved by the Professional Standards Commission. Beneficiaries rehired under this provision must be retired for at least one year prior to returning to work in a full-time capacity. It should also be noted that school districts would be required to pay the employee and employer contributions for any retired teacher hired under these provisions.

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

Respectfully,

Greg S. Griffin
State Auditor

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