



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

March 12, 2026

The Honorable Rick Williams
Chairman, Senate Retirement Committee
Coverdell Legislative Office Building, Room 327-B
Atlanta, GA 30334

SUBJECT: State Auditor's Certification
Substitute to House Bill 1020 (LC 56 0664S)

Dear Chairman Williams:

This substitute bill would amend provisions relating to creditable service and retirement allowances under the Georgia Judicial Retirement System (JRS). Under the current provisions affecting the JRS, all persons who became members of the JRS before July 1, 2025 are eligible to receive their full retirement allowance once they have reached 60 years of age and have earned 16 years of creditable service. During the 2025 Session of the General Assembly, House Bill 406 was enacted that changed these provisions for certain persons who became a member of the JRS on or after July 1, 2025. In accordance with this law, members are still eligible to retire at age 60. However, any service credit earned as a superior court judge will be excluded from the service credit calculation used to determine the member's retirement allowance. Once the member reaches age 65, the retirement allowance will be recalculated to include their service credit as a superior court judge.

This substitute bill would provide for further exclusions for certain persons who join the JRS on or after July 1, 2026. Specifically, this substitute bill would expand the restrictions to also exclude service as a district attorney from the member's service credit calculation until the member has attained the age of 65. Once such person reaches the age of 65, their service credit will be recalculated and their retirement allowance adjusted to include such creditable service.

Furthermore, this substitute bill would amend provisions in Titles 15 and 45 of the Official Code of Georgia relating to the compensation paid to district attorneys. Under the provisions of this bill, persons holding the position of district attorney on July 1, 2026 would have the option to receive an annual salary as provided by O.C.G.A. §45-7-4 and locality pay in accordance with the maximum limits allowed by this bill or to continue receiving pay in accordance with the laws in effect on June 30, 2026. Effective July 1, 2026, the annual salary of a district attorney shall be set by the General Assembly, provided the salary shall not exceed 88 percent of the 'base salary.' The 'base salary' is

defined as the annual salary fixed for the judges of the United States District Court for the Northern District of Georgia on July 1 of the second preceding state fiscal year. Under the provisions on this bill, current district attorneys would be required to exercise this option by January 1, 2030, and such election is irrevocable. All persons hired into the position of district attorney on or after July 1, 2026 would receive compensation in accordance with the new provisions.

This is to certify that Sections 7 through 13 of House Bill 1020 (LC 56 0659S) amend Title 47 of the Official Code of Georgia Annotated and that these provisions meet the definition of a nonfiscal retirement bill as defined in the Public Retirement Systems Standards Law. It should be noted that that Sections 1 through 6 of House Bill 1020 (LC 56 0659S) amend provisions related to the compensation of district attorneys. While these changes may impact the future benefits paid to district attorneys, legislation that makes changes to salaries outside of Title 47 are not subject to Public Retirement Systems Standards Law.

Respectfully,



Greg S. Griffin
State Auditor

GSG/cs