



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

April 1, 2025

The Honorable John Carson, Chairman
House Retirement Committee
State Capitol, Room 401-E
Atlanta, GA 30334

SUBJECT: State Auditor's Certification
House Bill (LC 56 0400)

Dear Chairman Carson:

This bill would amend provisions relating to creditable service under the Georgia Judicial Retirement System. Currently, persons who transfer from a position covered by the Employees' Retirement System (ERS) to the Georgia Judicial Retirement System (JRS) have 90 days to make an election to transfer their creditable service from the ERS to the JRS. Once the 90-day window has expired, the creditable service cannot be transferred. This bill would provide a limited opportunity for members who did not meet the 90-day requirement to reconsider having their service transferred. If this legislation is enacted, all members would have until December 31, 2026 to make such election regardless of the date they became a member of the JRS. After December 31, 2026, such elections would be required within 90 days after first becoming a member of the Georgia Judicial Retirement System or within 90 days after entering service in a covered position, whichever date is later.

Under the provisions of this bill, ERS would be required to transfer all employee and employer contributions, with regular interest to the JRS. The member is authorized but not required to pay additional amounts. Upon receipt of the funds, the JRS will credit the member with the number of years of creditable service, not to exceed the actual years of service, as the amount so transferred will warrant without creating any accrued liability to the JRS.

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

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