

Employees' Retirement System (ERS) Employer Manual





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Dear Participating Employer:

The Employees' Retirement System of Georgia (ERSGA) is pleased to present our ERS Employer Manual. We hope that you will find the Manual to be a valuable tool to assist you as you guide new employees through the enrollment process and report member data and contributions to ERSGA.

Within each section you will find information intended to summarize important Plan provisions and describe key processes and procedures. Please contact us if you have any questions about this Manual. We also encourage you to visit our website at www.ers.ga.gov for additional materials and information, including downloadable forms and our Plan Handbooks.

The support we receive from you is critically important to our ability to administer our pension systems and provide the best possible customer service to our members. Thank you for your assistance. We welcome your feedback on how to improve this Manual and our communication with you and our members.

Sincerely,

James A. Potvin
Executive Director

The Manual is available for download on our website www.ers.ga.gov. It contains employer information on the Employees' Retirement System administered by ERSGA. Copies of the Manual are available by plan; therefore, if an employer wishes to download the Manual for only one plan they will be able to do so.

Users can click on a topic on the Table of Contents page and will be taken to the first page of that topic.

Over time ERSGA will provide updates to reflect changes in statutory provisions or ERSGA policy. Notification of these updates will be communicated via memo or the Employer Newsletter.

The Employees' Retirement System of Georgia (ERSGA) was created to administer retirement benefits for State of Georgia employees under the Employees' Retirement System (ERS) and other pension plans. ERSGA was established on February 3, 1949, as provided by laws enacted through the Georgia General Assembly.

In addition to the Employees' Retirement System (ERS), ERSGA administers the following pension plans: Public School Employees Retirement System (PSERS), the Legislative Retirement System (LRS), the Georgia Judicial Retirement System (GJRS), the Georgia Defined Contribution Plan (GDGP), and the Georgia Military Pension Fund (GMPF). ERSGA also administers the State Employees Assurance Department (SEAD) insurance program, as well as the Peach State Reserves program (PSR) — the state's 457 and 401(k) Plans.

The mission of ERSGA is to be the guardian of the retirement systems it administers for the ultimate benefit of the members, retirees and beneficiaries of those systems. This mission is accomplished through ERSGA's core responsibilities which include pension administration; the collection, reconciliation and disbursement of contributions for the welfare of the members, retirees and beneficiaries of the plans; and the sound and secure investment of the retirement funds.

A Board of Trustees is responsible for the administration of ERS and other pension plans. Daily operations are under the direct administration of the Executive Director and staff of ERSGA. The laws governing ERSGA provide service retirements, death benefits and disability benefits, and permit refunds of contributions and interest to members who leave State employment. Employee and employer contributions are paid into the retirement fund for the welfare of members and their beneficiaries.

ERSGA has the responsibility of administering the following retirement plans as mandated under Title 47 of the Official Code of Georgia Annotated (O.C.G.A.).

Employees' Retirement System (ERS) O.C.G.A. Title 47 Chapter 2

Largest and oldest defined benefit plan; established January 1, 1950, to provide retirement pension and benefits to full-time eligible state and local employees.

- Old Plan — Eligible employee memberships established prior to July 1, 1982
- New Plan — Eligible employee memberships established between July 1, 1982 and December 31, 2008
- GSEPS — A combination Defined Benefit/Defined Contribution program. New full-time employees to state government eligible for ERS membership hired on or after January 1, 2009 are enrolled in GSEPS. Rehired employees on or after January 1, 2009 with prior refunded or lost ERS memberships are also enrolled in GSEPS.

Public School Employees Retirement System (PSERS) O.C.G.A. Title 47 Chapter 4

Defined benefit plan created January 1, 1970 to provide retirement pension and benefits to eligible public school employees.

Legislative Retirement System (LRS) O.C.G.A. Title 47 Chapter 6

Defined benefit plan created July 1, 1967 to provide retirement pension and benefits to eligible members of the Georgia General Assembly.

Georgia Judicial Retirement System (JRS) O.C.G.A. Title 47 Chapter 23

Defined benefit plan created July 1, 1998 to provide retirement pension and benefits to eligible judicial branch employees within state and local government; specifically, superior, state and juvenile court judges, district attorneys, solicitors-general and other state prosecuting attorneys.

Georgia Defined Contribution Plan (GDCP) O.C.G.A. Title 47 Chapter 22

Defined contribution plan created July 1, 1992 to provide a retirement system for temporary, seasonal and part-time employees of eligible state agencies, departments, bureaus, institutions, boards, or commissions of the State of Georgia, including the State Board of Education and the Board of Regents of the University System of Georgia.

State Employees' Assurance Department (SEAD) O.C.G.A. Title 47 Chapter 19

Created in 1963, provides governance for the administration of the Georgia Employees' Group Term Life Insurance Plan (GTLI) for eligible state and local employees.

Georgia Military Pension Fund (GMPF) O.C.G.A. Title 47 Chapter 24

Provides supplemental retirement allowances for eligible members of the Georgia National Guard; created July 1, 2002.

Georgia Peach State Reserves (PSR) - Deferred Compensation 457 Plan O.C.G.A. Title 45 Chapter 18 Section 30; 401(k) Plan O.C.G.A. Title 45 Chapter 18 Section 50

Peach State Reserves is offered by the State of Georgia to eligible employees to provide an opportunity to save for retirement while reducing current taxable income and accumulating tax-deferred savings. Peach State Reserves offers two Deferred Compensation/Defined Contribution Plans for employees to take advantage of: a 401(k) Plan and a 457 Plan. Employers may contact GABreeze for additional information (1-877-342-7339 or www.gabreeze.ga.gov).

Mailing Address

Two Northside 75 NW
Suite 300
Atlanta, GA 30318

Location

Beta Building
Third Floor

Electronic Communication

ERSGA Website Address
General Email Address
Employer Website Address

www.ers.ga.gov
contact@ers.ga.gov
www.ers.ga.gov/employers/employers.html

Customer Care Group

Cynthia McClure, Manager

ERSGA General: General Member and Employer related calls

Toll free number (800) 805-4609
Local number (404) 650-6300
Fax number (404) 350-6310

Member Services Division

Susan Anderson, MS Director and ERSGA Chief Operating Officer

Call ERSGA General Telephone Numbers

- Application for Refund
- Application for Retirement
- Death of Member
- Estimate Requests
- Forfeited Leave
- Member Statements
- Retirement Counseling
- Service Accrual
- Service Purchase and Transfer
- Workshop for Retirement Answers and Preparation (WRAP)

Financial Management Division

Carlton Lenoir, FM Director and ERSGA Chief Financial Officer

Contact information on the **Employer Reporting Representative** by Plan and Employer assignment is available on the Employer Website.

- Adjustments of Contributions to Prior Periods
- Change in Employer Contact Information
- Contribution Reporting
- Earnable Compensation Definition
- Invoices
- Plan Contribution Rates
- Plan Membership Eligibility and Enrollment
- Re-Employment Before and After Retirement
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General Information

Full-time employees of participating departments and agencies are required to become members of ERS as a condition of employment. (Full-time employment status is defined as thirty-five (35) hours per week for a minimum of nine months a year.) [O.C.G.A 47-2-70; 47-2-334; 47-2-351]

Membership Eligibility

Employees' Retirement System (ERS) (including GSEPS)

Employees establishing membership prior to July 1, 1982 are members of the Old Plan. Employees establishing membership on or after July 1, 1982 and prior to January 1, 2009 are members of the New Plan. Effective January 1, 2009, new hires to state government are members of the Georgia State Employees' Pension and Savings Plan (GSEPS). Members of the Old and New Plans may opt-in to GSEPS at any time. Employers with members interested in opting in should contact ERSGA.

In addition to mandatory participation in the defined benefit (pension) portion of GSEPS, members must be automatically enrolled upon hire into the Peach State Reserves 401(k) plan with matching employer contributions, unless they choose to decline participation in the 401(k) upon hire. All GSEPS new hires/rehires must be given the [GSEPS 401\(k\) Automatic Enrollment Information notice](#) at the time of hire. The Information notice provides details on the automatic enrollment process and directs employees to the GaBreeze website if changes are desired. Employees have up to 90 days to withdraw from the plan and receive a refund of their employee account balance. If automatically enrolled, 401(k) participating members can stop and restart 401(k) participation at any time by contacting the 401(k) administrator through GaBreeze (1-877-342-7339 or www.gabreeze.ga.gov).

Membership Exceptions

1. Employees who first become eligible for membership after they turn age 60 may decline membership in ERS. This decision must be made within 30 days of hire and is irrevocable.
Note: A member declining ERS membership must be enrolled in the GDCP Plan if the employer reports GDCP. Employer categories reporting GDCP are as follows: DFACS, Health Departments, State Colleges and Universities, State Authorities, Statewide Employers, Technical Colleges, and Mental Health and Retardation Centers.
2. ERS members who have at least 10 years of creditable service and accept a position covered by the Teachers Retirement System of Georgia (TRS) may elect to remain active members of ERS rather than becoming members with a TRS covered employer. The decision is irrevocable and must be submitted in writing to ERS and TRS within 60 days of hire. Likewise, active members who have 10 years of creditable service under TRS may elect to remain under TRS if they accept a position covered by ERS.
3. Effective July 1, 2012, new full-time tax office employees are not eligible for ERS membership absent a county resolution to participate in the plan.
4. Any ERS member appointed or elected as a Superior Court judge or as a district attorney may elect to continue membership in ERS while holding office as a Superior Court judge or district attorney. The election must be filed with ERS within 30 days of appointment or election.

Earnable Compensation

Generally, only state (GA) compensation is eligible for consideration when computing benefits. Georgia laws refer to this compensation as "earnable compensation." It is defined as the "full rate of regular compensation payable to a member employee for his full normal working time." [O.C.G.A. 47-2-1(15)] The law excludes supplements from local funds.

A key employer responsibility is making the factual determination that employee compensation is within the statutory definition of “earnable compensation.” Employers must make the initial underlying factual determinations necessary to determine the nature of any compensation in question. This section will outline what earnable compensation is and is not and give clear guidance on determining if the compensation should be included in monthly reports of salary to ERS subject to pension withholding.

Only regular compensation for the normal or scheduled working time is reportable monthly to ERS. This generally excludes overtime pay, stipends, or special pay supplements unless specifically approved in advance by ERS. If you have questions on whether certain compensation is pension eligible, please read on.

What is Considered Pension Eligible?

In addition to regular pay, ERS includes conditional pay supplements for duties that are performed as a regular part of an approved incentive compensation plan. Over the years, a number of these conditional pay supplements have been approved and documented by the Department of Administrative Services (DOAS). These include, for example, high-risk pay, supervision of prisoners’ increment, tip income, etc. Please consult DOAS if your agency is considering adding a new earnings code and for the most up to date approved earnings code list.

The DOAS list of approved earnings codes includes both pension eligible and ineligible codes. For employers on statewide payroll, pension eligible pay codes are predefined in PeopleSoft. However, non-statewide employers will need to consult ERS Financial Management Group to determine if any proposed compensation is pension eligible. Examples of non-pension eligible compensation include:

- Pay for temporarily assigned job duties
- Supplements from county or municipal funds
- Pay for overtime
- Pay for working a holiday
- Pay for relocation/moving expenses

Maximum Compensation

ERS is a multiple employer defined benefit plan covered by Internal Revenue Code (IRC) § 401(a). Per O.C.G.A. 47-1-13, the compensation used in computing employee and employer contributions is subject to the maximum compensation set forth in IRC § 401(a)(17). The annual compensation limit under IRC § 401(a)(17) is subject to change annually. *

*** Note: A person who became a member of a public retirement or pension system prior to the calendar year beginning January 1, 1996 is not subject to the limits of IRC § 401(a)(17) of the Internal Revenue Code. The annual compensation limit for fiscal year 2013 is \$250,000. For fiscal year 2014, the limit is \$255,000.**

Plan Contribution Rates

Employee and employer contributions are used to fund retirement, disability, survivor’s and refund benefits to covered employees. The employee rates vary from 1.25% (GSEPS) to 6.5% (OSC & OTO). Employer rates range from 10.15% (OAR, OSCT & OTO) to 43.65% (NCA & NCJ).



Employer contributions are not refundable to members or employers with refunds.

Each year fund actuaries evaluate the plan to determine the appropriate funding needed from participating employers. Employer contributions vary by contribution group (members with same plan benefits) within the ERS Plan. The ERS plan has 40 contribution groups, including the three most common: Old Plan, New Plan and GSEPS. (O.C.G.A. 47-2-26)

List of Current Rates

Old Plan

Contribution Group Code	Contribution Group Description	EECON %*	ERCON %	PICK UP %*	Last Effective Date
OAR	OLD PLAN	1.5	20.06	5.0 - \$7	07/01/2016
OCO	Old Plan Department of Corrections Probation Officers	1.5	19.65	5.0 - \$7	07/01/2016
ODR	Old Plan Natural Resources Deputy Conservation Rangers	1.5	19.65	5.0 - \$7	07/01/2016
ONR	Old Plan Natural Resources Conservation Rangers	1.5	19.65	5.0 - \$7	07/01/2016
OOA	Old Plan Georgia Bureau of Investigation Officers/Agents	1.5	19.65	5.0 - \$7	07/01/2016
OPCT	Old Plan Solicitors Office Staff	6.5	20.06	0	07/01/2016
OPP	Old Plan State Board of Pardons and Paroles Parole Officers	1.5	19.65	5.0 - \$7	07/01/2016
OPS	Old Plan Public Safety	1.5	19.65	5.0 - \$7	07/01/2016
ORA	Old Plan Revenue Agents	1.5	19.65	5.0 - \$7	07/01/2016
ORI	Old Plan Revenue Department Special Investigators	1.5	20.06	5.0 - \$7	07/01/2016
OSCT	Old Plan State Courts	6.5	20.06	0	07/01/2016
OTO	Old Plan Tax Officials	6.5	20.06	0	07/01/2016

*Includes GTLI rate of 0.25% where applicable

New Plan

Contribution Group Code	Contribution Group Description	EECON %*	ERCON %	PICK UP %*	Last Effective Date
NAR	NEW PLAN	1.5	21.96	0	07/01/2016
NCA	New Plan Appeal Court Judges	4.0 + \$7	50.02	5.0 - \$7	07/01/2016
NCA ₁	New Plan Appeal Court Judges- No GTLI	3.75 + \$7	50.02	4.75 - \$7	07/01/2016
NCJ	New Plan Supreme Court Justices	4.0 + \$7	50.02	5.0 - \$7	07/01/2016
NCJ ₁	New Plan Supreme Court Justices- No GTLI	3.75 + \$7	50.02	4.75 - \$7	07/01/2016
NCO	New Plan Department of Corrections Probation Officers	1.5	24.45	0	07/01/2016
NDR	New Plan Natural Resources Deputy Conservation Rangers	1.5	24.45	0	07/01/2016
NNR	New Plan Natural Resources Conservation Rangers	1.5	28.18	0	07/01/2016
NOA	New Plan Georgia Bureau of Investigation Officers/Agents	1.5	28.18	0	07/01/2016
NPCT	New Plan Solicitors Office Staff	1.5	24.81	0	07/01/2016
NPP	New Plan State Board of Pardons and Paroles Parole Officers	1.5	24.45	0	07/01/2016
NPS	New Plan Public Safety	1.5	28.18	0	07/01/2016
NRA	New Plan Revenue Agents	1.5	28.18	0	07/01/2016
NRI	New Plan Revenue Department Special Investigators	1.5	28.12	0	07/01/2016
NSCT	New Plan State Courts	1.5	24.81	0	07/01/2016
NTO	New Plan Tax Officials	1.5	24.81	0	07/01/2016

*Includes GTLI rate of 0.25% where applicable.

GSEPS

Contribution Group Code	Contribution Group Description	EECON %	ERCON %	PICK UP %	Last Effective Date
GAR	Georgia State Employees Pension & Savings Plan (GSEPS)	1.25	21.81	0	07/01/2016
GCO	GSEPS Department of Correction Probation Officers	1.25	21.47	0	07/01/2016
GDR	GSEPS Natural Resources Deputy Conservation Rangers	1.25	21.47	0	07/01/2016
GNR	GSEPS Natural Resources Conservation Rangers	1.25	23.56	0	07/01/2016
GOA	GSEPS Georgia Bureau of Investigation Officers/Agents	1.25	23.56	0	07/01/2016
GPCT	GSEPS Solicitors Office Staff	1.25	21.81	0	07/01/2016
GPP	GSEPS State Board of Pardons and Paroles Parole Officers	1.25	21.47	0	07/01/2016
GPS	GSEPS Public Safety	1.25	23.56	0	07/01/2016
GRA	GSEPS Revenue Agents	1.25	23.56	0	07/01/2016
GRI	GSEPS Revenue Department Special Investigators	1.25	23.48	0	07/01/2016
GSCT	GSEPS State Courts	1.25	21.81	0	07/01/2016
GTO	GSEPS Tax Officials	1.25	21.81	0	07/01/2016

Note: GSEPS members are not eligible for GTLI.

GSEPS 401(k) Matching Contributions

The GSEPS plan combines a traditional pension plan with a 401(k) plan that includes an employer match. Employees must participate in increments of 1% of pay. Employees covered under GSEPS receive a matching employer contribution, calculated as follows*:

- 100% match of the first 1% the employee contributes
- 50% match for each additional full percentage the employee contributes (contributions up to 5% by the employee are matched)
- Maximum match is 3% of pensionable compensation when employee contributes 5% or more
- The automatic enrollment rate is 5%; however, employees can increase or stop their contribution at any time by accessing their account through GaBreeze at 1-877-342-7338 or www.gabreeze.ga.gov.

* Tax Office and State Court employees who participate in GSEPS receive matching contributions via the Georgia Dept. of Revenue and the Administrative Office of the Courts, respectively.

Tax Status of Contributions

Employee contributions must be deducted from members after social security, federal and state taxes have been paid. Employee contributions are considered after-tax contributions (O.C.G.A 47-2-331). Employer contributions and employee contributions paid by employers (pickup) are considered before tax contributions. Employee contributions are used to fund the annuity part of the retirement benefit.



The employee contribution to the GSEPS 401(k) plan is before tax.

The Enrollment Process

ERS has an electronic enrollment process for new and rehired employees. Membership accounts are created electronically based on data transmitted in the monthly detail file from all File Transfer Protocol (FTP) employers or on-line via the Employer Reporting Website for manual employers. Employers are required to provide the following demographic data for successful enrollment of each new employee:

- Valid Social Security Number
- Full Legal Name
- Date of Birth
- Gender
- Valid Address
- Valid Contribution Group Code (as designated in your payroll system)
- Valid Plan Eligibility Date (also required for rehires/transfers and anyone with a plan/contribution group change)

Upon receipt of detail for any new employee to the ERS system, membership and enrollment records are created by ERS assigning a unique pension identification number to the account. Upon receipt of detail for any rehired former plan member, the account is reactivated and enrollment records are updated.



Employers should contact their ERS employer representative to verify plan eligibility. This information is also available at www.ers.ga.gov under the Plan Eligibility Module on the Employer Desktop.

GSEPS Enrollment

All New Hires covered under GSEPS should be provided a GSEPS Plan Highlights Brochure, a GSEPS 401(k) Information notice, and a GSEPS Automatic Enrollment Acknowledgement Form at the time of hire, all of which are available for download at <http://www.ers.ga.gov/employers/empersforms.html>. **The GSEPS Automatic Enrollment Acknowledgement Form must be signed, returned to HR (please do not return to ERS), and kept in the employee's personnel file.** The brochure, notice, and form are available for download in the GSEPS section of the ERSGA website at www.ers.ga.gov/plans/ers/gseps/gsepsmain.aspx.

Employers Using PeopleSoft

Employers who use PeopleSoft to establish employment records must create the GSEPS retirement plan membership record in PeopleSoft using the Pension Panel, and check the box titled "Employee Notified of GSEPS Default Contribution Amount" upon receipt of the signed Acknowledgement Form from the employee. The code for GSEPS is E2GAR. Creation of this record is required for ALL GSEPS members by all employers who use PeopleSoft, including state agencies, county public health and DFACS offices and any other employers using PeopleSoft. *

Employers NOT Using PeopleSoft

Employers who do NOT use PeopleSoft to establish employment records must access the GaBreeze Employer website at <http://resources.hewitt.com/gabreezeemployer> to create a record of GSEPS membership. Employers who:

- upload a file must have a GSEPS Notification Indicator in your payroll system. This must be used upon receipt of a signed Acknowledgement Form from the employee.
- report employee detail using the Monthly Detail module on the ERSGA Employer website must check the "Employee Notified" button on the Demographics Tab. This must be used upon receipt of a signed Acknowledgement Form from the employee.

All GSEPS-covered employees must always have a record created on the GaBreeze website.* For assistance with the 401(k) Employer website, email psrpayrollsupport@aonhewitt.com or call 1-800-698-7719.

*Employees who decline membership due to age should NOT have a record established on GaBreeze or Peoplesoft for ERS retirement eligibility.

GSEPS 401(k) Plan Enrollment

Employers Using PeopleSoft for Payroll

The employer must create a GSEPS 401(k) contribution record in the Savings Plan panel at a contribution rate of 5%. This functions as the automatic enrollment in the 401(k).

Employers NOT Using PeopleSoft for Payroll

Employers who do not use PeopleSoft for payroll purposes must create a GSEPS 401(k) contribution record in their payroll system at a contribution rate of 5%. This functions as the automatic enrollment in the 401(k). Payroll systems must also calculate 401(k) matching contributions.

Important things to note regarding GSEPS enrollment:

- All GSEPS-eligible employees must be entered in the Pension and Savings Plan Panels in PeopleSoft or through GaBreeze if not a PeopleSoft employer.
- After initial entry into PeopleSoft all employee contribution changes must be processed by the employee through GaBreeze; this includes changes to stop contributions.



- The Savings Plan Panel should never be used to change an employee's Peach State Reserves contribution rate.
- To opt out of the GSEPS 401(k) plan, employees must contact GaBreeze to request the change.

- For agencies that use PeopleSoft for payroll, employee actions taken via GaBreeze will automatically be updated in PeopleSoft Savings Plan records.
- For non-PeopleSoft payroll agencies, employee changes to contribution rates made using the GaBreeze website can be identified on a report generated on the GaBreeze employer website.
- Tax Office and State Court employees who participate in GSEPS receive matching contributions via the Dept. of Revenue, the Administrative Office of the Courts and the Prosecuting Attorney's Council respectively. There is no need for payroll systems to calculate matching contributions.

General Information

Employees Retirement System (ERS) statute (O.C.G.A. 47-2-52) requires each employer responsible for the payment of compensation to contributing members to deduct and collect from each member's earnable compensation the employee contributions required under the retirement system. It is the employer's responsibility to report and remit these contributions along with employer contributions each month.

Contribution Reporting

Pension Plan contributions are reported to the Employees' Retirement System of Georgia on a **monthly basis**. GSEPS 401(k) Plan contributions and matching employer contributions are reported to GaBreeze **every pay period**.

Pension Plan Contribution Reporting

There are three components required in the reporting process: summary of monthly payroll data, detail of monthly payroll data and remittance of contributions via Automated Clearing House (ACH).

- The monthly summary report — used by employers to report the total earnable compensation and appropriate retirement contributions due for the payroll reporting period.
- Employee detail data — A member record must be submitted for all eligible ERS employees. Consult the employer record file layout (available from ERSGA) for the detail of the member record. The record should include SSN, demographic information, salary and contributions, percent time worked etc.
- Contribution payment — The total of the employee and employer contributions. All contribution payments must be submitted via ACH. The ACH debit transaction is created for the total net payment due from the summary report when submitted each month.



The deadline for each employer to complete the process is the 1st of each month.

All employers reporting to ERS are required to do so online using the employer reporting website at www.ers.ga.gov. The ERSGA online employer reporting module allows employers to submit all components safely, securely and efficiently.

Using the ERSGA Employer Reporting Website

Employers log on and enter the summary of monthly payroll totals. Using the same module, employers are required to upload the detail of monthly payroll data either through a File Transfer Protocol (FTP) or manual entry. Payment is made via ACH. The debit to the employer's account is made two to three days after the submission of the summary report.

Registration

Users must be registered to report data. Registration requires the submission of a completed contact form (last four digits of SSN required for reporting officials). Designated payroll or human resources personnel at the employer agency will be added to the ERSGA employer contact database. A unique user id and password are required for access to the module. If you are a new employer and are unaware of how the unique employer codes are assigned, please refer to Appendix 1. New users can use the [Employer Reporting Quick Reference Guide](#) provided on the ERSGA website to assist them with the employer reporting registration process. Once the user is registered, he or she will log on to the website using the new user id and password.



Passwords should not be shared. ERSGA must be notified whenever there is a change in payroll or human resources personnel.

Maintain Bank (ACH) Info *(for all employers using Web ACH)*

The Maintain ACH Details page is used by employers to set up ACH for each plan reported. This must be done prior to entering and submitting any report information. The following tasks must be completed to set up ACH:

- Select ERS on Profile Maintenance.
- Provide the routing and bank account number for the account to be debited.

Upon submitting your summary report, ERSGA will debit your account for the net payment due (as determined by the summary report total) within two to three business days. (Use [Quick Reference Guide](#) for instructions)

Maintain Monthly Summary Report *(all employers)*

The Maintain Monthly Summary Report page is used by employers to submit total monthly salaries and contributions based on payroll actions. There are four tabs: *Reports*, *Invoice*, *Adjustments*, and *Comments*.

- The *Reports* tab is used to enter the monthly payroll salary and contribution information. Once you have submitted your summary report to ERSGA, you will not be allowed to change it. If an error has occurred, contact your reporting representative at ERSGA and he or she will assist you with a resolution. This page features a “calculate” button which calculates the expected contributions based on the total salary entered and the rate of each contribution component. These amounts can be over-written to submit exact amounts based on payroll actions. The “report total” field is read-only and dynamic, reflecting a total of all contribution components entered.
- The *Invoice* tab is used to apply any outstanding invoices.
- The *Adjustments* tab is used to submit salary and contribution corrections to an employee’s account for prior reporting months. This feature is available to employers that do not have the functionality to submit these adjustments via the monthly contribution detail. Employers who submit adjustments with their detail file data will not be able to enter adjustments on the Adjustments tab.
- The *Comments* tab is used to submit comments which will be useful to ERSGA in balancing the agency/employee account. (Use [Quick Reference Guide](#) for instructions)

The deadline to enter and submit the data is the 1st of each month.

Upload Salary Detail File *(all employers using (FTP) File Transfer Protocol)*

Upload Salary Detail File is used by employers who currently upload detail files each month. On the Employer Salary File page, a list containing the files previously uploaded will be displayed (this is a read-only status page). File upload is independent of the Maintain Monthly Summary Report process. The file can be submitted at any time. However, the deadline is the 1st of each month. (Use [Quick Reference Guide](#) for instructions)



Changes in employee’s demographic information?

- File Uploaders: Change in HR/Payroll system
- Manual Employers: Change in Monthly Detail Demographics tab

Maintain Monthly Detail (Manual Employers)

This selection is only available to non-statewide agencies which manually create and submit their monthly employee detail. The Maintain Monthly Detail page is used by employers each month to enter employee salary and contribution for submission to ERSGA, update employee information, or terminate or create a new member. There are 5 tabs on this page.

- The *Demographics* tab is used to update or make changes to employee demographic data.
- The *Details* tab is used to change the employee contribution group, job classification, payment reason, payroll frequency, and plan eligibility date.
- The *Salary and Contribution* tab is used to report monthly salary and contribution data for eligible employees.
- The *Comments* tab is used to submit comments which will be useful to ERSGA in balancing the agency/employee account.
- The *Summary* tab is a read-only overview of the information contained on all the tabs.

This process is dependent on the Monthly Summary Report process and must be completed prior to submitting the monthly summary report. The deadline to submit this data is the 1st of each month. (Use [Quick Reference Guide](#) for instructions)

GSEPS 401(k) Reporting through GaBreeze

GSEPS 401(k) contributions are reported every pay period through the GaBreeze Employer Website, managed by AonHewitt:

<http://resources.hewitt.com/gabreezeemployer>

Detailed instructions on how to upload payroll contribution files (for those employers who do not use PeopleSoft for payroll purposes) are available on this website. Detailed instructions are also available on how to set up employee records (for those employers who do not use PeopleSoft for employment records).

ALL employers use this website to confirm payroll totals each pay period. AonHewitt provides an email address and telephone number for employers to use with any questions about reporting to Peach State Reserves.

psrpayrollsupport@aonhewitt.com
1-800-698-7719

Adjustments to Prior Periods

During the reporting process it is sometimes necessary to make corrections to reported data. The reporting official can make corrections to the contribution detail file prior to submission. In the event the error is not discovered prior to reporting, the reporting official may make the correction so that it is reported with the next report month's data. This adjustment is referred to as a *prior period adjustment*.

ERS Contribution Rate History

An employer may submit an adjustment for the following reasons:

1. Changing the salary and/or contributions previously reported
2. Adding salary and contributions previously omitted
3. Changing the contribution group previously reported
4. Changing percent time worked previously reported

Submitting Prior Period Adjustments Electronically

Employers that upload a detail file

Employers with the functionality may submit adjustments to reported salary and contributions within their employee detail file.

- The PeopleSoft module Benefits-Pension Summary/Adjustments provides the functionality for reporting officials at **Statewide Agencies and Technical Colleges** to make adjustments to salary and contributions.
- **Other employers** who submit a contribution detail file should confer with their payroll file providers to determine the best approach to include prior period adjustments in the employee detail file.

Reporting officials should ensure that adjustments submitted via the employee detail file are adjustments being made to all components: salary, contributions and percent time worked.

Employers that enter detail manually

Employers that enter employee detail manually or do not have the functionality to submit adjustments using the employee detail file can use the Maintain Monthly Summary Report Adjustments tab. These adjustments are submitted with summary report data for the current report month. (Use [Quick Reference Guide](#) for further instructions)

Submitting Prior Period Adjustments on Paper

Employers are encouraged to submit adjustment data electronically either through our online reporting website or within the employee detail file. The following exceptions require an employer to submit a paper adjustment:

- *Statewide employers and technical colleges* on PeopleSoft should provide a paper adjustment for corrections made to periods prior to 07/2005.
- *Missing contributions for an extended period of time*: If the employer is unable to recoup all contributions in a single month, they should send a paper adjustment and check for employee and employer contributions for the entire amount in arrears.
- *Change in contribution group*: If the employer or ERS discovers that a member has been reported under the incorrect contribution group, the employer should submit a paper adjustment indicating the months that should be adjusted. ERSGA will make adjustments, creating an invoice for any differences.
- *Contribution rate error*: Employer should submit a paper adjustment indicating the corrected contributions based on the contribution rate for that period.
- *Change in percent time worked*: ERS discovers that percent time worked is inconsistent with salary reported. Employer should submit a paper adjustment to correct percent time worked.



Service credit for periods where no contributions were received will only be granted when contributions are paid in full.

Invoices

Invoices are created during the reporting process due to a discrepancy with the summary report totals and/or discrepancy with contribution detail totals. These invoices can be positive or negative, indicating a deficiency or overpayment respectively.

Summary Report Discrepancies

Once the reporting official has submitted all components to ERS, a balancing process is run during which the contribution totals are compared to payment remitted. Invoices are created as a result of differences between the amount of the payment remitted and the total contributions reported on the summary report.

Contribution Detail Discrepancies

The reported contribution for each individual is compared to the expected contributions. Expected contributions are calculated based on reported salary and the contribution rate for the report month. Contributions are flagged and corrected to expected values. The following scenarios are examples of contribution detail discrepancies:

- Contributions reported for ineligible employees
- Member reported under the incorrect contribution group
- Contributions reported in error

Allocating/Applying an Invoice

Outstanding invoices are allocated to the current summary report. On the Maintain Monthly Summary Report page there is a tab for Invoices. The Invoice tab page lists all outstanding invoices to be allocated. The employer selects the invoice to be allocated and clicks the Allocate button. On the summary report the employer enters the total of the invoices allocated in the Invoice Adjustment field. Depending on the type of invoice (debit or credit), the amount entered may increase or decrease the report total. Employers should review any outstanding invoices prior to allocating.



Contact ERS if your credit invoice total is larger than your report total.

Special Reporting Situations

Reporting Members on Military Leave without Pay/Leave without Pay

Members on LWOP for the full payroll reporting period should be reported electronically in the Employee Details file for File Transfer Protocol (FTP) employers or on-line via the Employer Reporting website for manual employers.

- FTP employers — would report a detail row with zero salary, percent time, employee and employer contributions along with payment reason code 01 for LWOP or 02 for MLWOP.
- Manual employers — from the Maintain Monthly Detail window (Salary and Contribution Tab) enter zero salary, percent time, employee contributions, and employer contributions (if applicable) and save. On the Details Tab, enter payment reason code 01 (LWOP) or 02 (MLWOP) and save.

Death in Service

All employers must report deceased members in their monthly employee detail file.

- FTP employers — report a detail row with actual salary, percent time, and employee and employer contributions along with payment reason code 00 for Regular Pay. Include Termination Date (Date of Death) and Termination Reason code 02 for Death.
- Manual employers — from the Maintain Monthly Detail window:
Salary Tab: Enter salary and percent time. Click the calculate button and save.
Details Tab: Enter payment reason code 00 for Regular Pay, use Date of Death for Termination Date and enter Termination Reason code 02 for Death and save.

Regardless of the amount of time the member worked during the month of death, his/her final pay check should reflect prorated salary, contributions and percent time.

Reporting Contract Employees — 10 Month Term

The ERS plan grants service credit each month based on employment, salary, and contribution records received. Reporting for a full 12 months each fiscal year (July 1 – June 30) is required for a year of service credit to be granted. All employers must report annual salaries and contributions equally over a 12-month period regardless of the number of months for which an employee is actually paid. This means, for example, that an employee that begins work in August of a particular year must be reported for 1/12 of their annual salary for August regardless of when the school year begins or ends. At termination or retirement, many employers reporting employees in less than 12-month positions issue retro-pay adjustments (typically referred to as a contract payout) to make an employee whole when such employee retires before the end of the school year. Employee or employer contributions should not be deducted from these salaries.

For example, an employee earning \$50,000 annually is paid \$4,166.67 per month. If an employee resigns at the end of the semester in December, he or she has only received pay for four months (September – December) totaling \$16,667. Since four months represents 40% of a 10-month school year, employers issuing retro pay adjustments would issue a check to such an employee for the difference in the amount of \$3,333 (\$20,000-16,667). This process is correct and should continue to ensure that the employee is paid in full for time worked. However, no employee or employer contributions should be paid on such retro pay adjustments.

Reporting % Time Based on Reduced Work Schedule

Eligibility for ERS membership requires that a member hold a position which is the employee's primary occupation and which calls for performance of duties for at least 35 hours per week for a minimum of 9 months each year. After membership is established, if an employee remains in a position which meets these requirements, he or she may continue to participate as a member even if the hours actually worked are less than the full-time requirement.

You should report the employee at percentage time, determined by dividing the actual hours worked during a pay period by the normal full-time hours for the pay period. Service is credited at the percentage reported. For example, if reported at 60% time, the employee receives .6 months credit for that month.

Members who transfer into a part-time or hourly position are not eligible for ERS membership.

Reporting Members who are Furloughed

An employer's reporting of pensionable earnings and retirement contributions shall not be affected for employees that are placed on temporary furlough for less than a full pay period. Full earnings and percent time worked must be reported for an employee placed on temporary furlough when his compensation after the furlough is sufficient to cover the employee retirement contribution. Employers and reporting units with employees on furlough must ensure that the reported earnable compensation is not decreased for employees on furlough during any reporting period.

Reporting Members on Worker's Compensation

Employees who have been placed on leave due to an injury and are receiving worker's compensation should be reported as follows:

- payment reason — Leave Without Pay
- salary, contributions and percent time — zero

See Optional Service Purchase and Transfer under *Membership Service*.

Reporting a Member Reported Under an Incorrect SSN

When the reporting official has discovered that an incorrect SSN has been reported, he/she should immediately contact ERSGA before the correct employee SSN is submitted in the next monthly employee detail file. ERS will require a copy of the affected employee's social security card for documentation/validation to correct/change the SSN submitted in error.

General Information

Creditable service is used to determine a member's eligibility to receive retirement pension benefits and the amount of the benefit. It is earned each month the member works and salary and contributions are reported by the employer. Creditable service consists of prior service and service credited as a member. Creditable service can be earned, transferred into ERS, or purchased.

Service Accrual

Members who are compensated for a full month receive a month of creditable service. If a member is compensated for a partial month, the member will receive pro rata creditable service. When partial months are credited to a member during a fiscal year, the total months credited for the fiscal year are rounded to the nearest number of months. Half months of creditable service are rounded to the next full month.



For example: A member who works 60% time for a fiscal year (.720), or 8.64 months, total service for the year is rounded up to (.750) or nine months of creditable service.

Transferring Service from TRS

Members who previously worked in a position covered by the Teachers Retirement System of Georgia (TRS) may have their TRS creditable service and TRS annuity savings fund account transferred to ERS. The member should submit a written request to ERS for transfer. A previous TRS member who received a refund of their contributions may reestablish the service by repaying the refund to ERS after two years of active membership.

Restrictions: A member must be ineligible to receive TRS benefits in order to obtain creditable service under ERS for this employment.

Cost: The member would have to pay employee contributions as well as interest, compounded annually from the time of service to the date of payment.

Additional Documentation: The member may need to provide bona fide proof or payroll records, provided by the school to certify service prior to membership.

Forfeited Leave Service

Forfeited leave time (which consists of forfeited annual leave, forfeited sick leave, and accrued sick leave) may be converted to creditable service at the time a member retires. Members receive one month of creditable service for every 160 hours of forfeited leave. All forfeited leave accrued must be certified by the last employer in order to receive credit.

Restrictions: The member must have at least 960 hours total of current sick, forfeited sick and forfeited annual time to be eligible to receive creditable service towards retirement.

Cost: The last employer is responsible for the certification and payment of all Accumulated Forfeited Leave. The cost for this service is based on the member's salary at retirement multiplied by the employer contribution rate (rate at retirement) times the months of service.



For example: A New Plan Member retires on August 1, 2012 (FY2013 rates) with 960 hours (6 months) of forfeited leave. The member's monthly salary at retirement is \$4,000.00. Calculation:

$$\$4,000 \times 6 \times 14.9\% = \$3,576.00$$

Receiving Creditable Service for a Job Related Temporary Disability / Leave Without Pay

Upon written request, members returning to active employment after a period of leave without pay due to a physical or mental illness or disorder caused by a job-related disease or accident may establish creditable service.

Restrictions: Creditable service for up to 12 months of such absence during any 5-year period can be established. Payment must be made within 6 months of the date the member returns to full time employment.

Cost: The member must make a payment to ERS in an amount equal to the applicable employee contributions plus 4% interest.

Additional Documentation: Employer would need to certify that injury or disease was job-related, as well as salary information and dates of period of leave without pay.

Prior Law Enforcement Service

Members previously employed as full time law enforcement officers with a local government and who were not covered under a local retirement plan (excluding Peace Officers' Annuity and Benefit Fund), may be eligible to purchase up to five years of Creditable Service.

Restrictions: The member must currently be in a law enforcement position and have at least ten years of creditable service.

Cost: The member must pay the full actuarial cost of the additional service.

Additional Documentation: The member must provide P.O.S.T. (Peace Officer Standards and Training) certification for the service period requested and have the former employer certify the prior employment.

Vesting

The word "vested" means that a member has a non-forfeitable right to benefits. Employee Contributions made to ERS and to the GSEPS 401(k) plan are always 100% vested. Members with 10 years of creditable service have a vested right to service retirement upon reaching age 60.

Pension Plan Vesting

Normal Retirement Age under ERS is defined as:

- age 60 and 10 years of creditable service or
- 30 years of creditable service regardless of age
- Law enforcement positions — age 55 and 10 years of Creditable Service

GSEPS 401(k) Plan Vesting

Employer Matching Contributions to the GSEPS 401(k) plan are subject to a five-year vesting schedule, vesting 20% for each completed year of service, beginning with the date of hire into a GSEPS-eligible position.

401(k) Plan Employer Matching Contributions Vesting Schedule*	
Years of Continuous Service	Vested Portion of Match Contribution Balance
After 1 year	20%
After 2 year	40%
After 3 year	60%
After 4 year	80%
After 5 year	100%

*For the GSEPS 401(k) Matching Contributions, any break in service of greater than 31 days will cause the five-year 401(k) Plan vesting schedule to restart as of the new date of hire. For ERS "new" or "old" Plan members who chose to transfer their retirement Plan membership to GSEPS through completion of the GSEPS Opt-In form, the 401(k) Plan vesting schedule began as of the date of transfer to GSEPS (the month GSEPS contributions began).

Optional Service Purchase and Transfer

Transferring Creditable Service from the Teachers Retirement System of Georgia

Active ERS members with creditable service with TRS may have such service and accumulated contributions transferred to ERS. Members must submit a written request to ERS for the transfer of TRS creditable service.

Additional Documentation: Certification of service from TRS

Establishing Creditable Service through Refund Payback

Members returning to state employment after receiving a refund of contributions may re-establish creditable service for the time forfeited after completion of two years of service.

Previously refunded members of TRS may also re-establish creditable service after completion of two years of service.

Restrictions: Entire period of refunded membership must be purchased.

Cost: Member must make a lump sum payment to ERS in an amount equal to the refund originally received plus 4.25% interest compounded annually from the date of the refund until the date of payment.

Establishing Creditable Service for Military Service

The Uniformed Services Employment and Reemployment Rights Act ("USERRA") provides certain employment rights, including rights with respect to retirement plan benefits, to employees who perform qualified military service. Members who return to employment after being absent while performing qualified military service, may establish creditable service for the period of absence.

In order to do so, the member must notify ERS of his/her intent to make the contributions, and the contributions must be paid within a period of no longer than 3 times the length of qualified military service or 5 years (whichever is less).

Members, who are called to active duty in the National Guard or reserves, are permitted to make employee contributions to ERS during their period of active duty. Member should provide ERS with a copy of active duty orders.

Restrictions: Members who left state employment to perform military service before October 13, 1994, should contact ERS for information about your rights to establish Creditable Service.

Cost: Member should contact ERS.

Purchasing Creditable Service — "Air Time"

Active members have the opportunity to purchase up to 3 years of creditable service, commonly known as "air time." A member may purchase air time when submitting a retirement application.

Restrictions:

- Air time cannot be counted toward the 10 years of Creditable Service required to become vested in a retirement benefit under ERS.
- Must be purchased in monthly increments.
- Must be purchased at the time of retirement.

Cost: The cost of this additional service is equal to the full actuarial cost of the future benefits that will be received.

General Information

Your general responsibilities are to:

- Report employees' termination dates to ERS
- Inform employees of their options on termination of employment

Refer your employees to the ERS website at www.ers.ga.gov to access the online ERS Handbook. They can also access their account online to verify their creditable service, verify their account balances, or run estimates of their benefits. If your employees need more information, please ask them to contact ERS.

Termination Process

In order for termination dates to be transmitted to ERS on the monthly contribution detail file, they must be entered into your HR system in a timely manner. This process could take several weeks from the employee's actual termination to the time ERS receives this file and updates our records. To expedite this process, ERS has provided the Ad Hoc Termination Reporting module on the ERSGA Employer website. (Use [Quick Reference Guide](#) for further instructions)

Please use this option whenever an employee will be applying for a refund of contributions or retirement before the next monthly file update. For example, an employee resigns on February 2, 2013 and wants to apply for a refund. The February 2, 2013 termination date will not reach ERS in the monthly file until March 2013. An employer can use Ad Hoc Termination to supply the termination date in real time, allowing the member to successfully submit their application for benefits sooner. Salary and contributions must be reported for the employee through date of termination.

Application for Refund

Members terminating employment before becoming eligible for retirement may receive a refund of contributions and interest. To receive a refund, members must access their account online at www.ers.ga.gov and "Request a Refund". A termination date is required for online processing.



Requests are generally processed within 8 weeks of receipt.

Application for 401(k) Plan Distributions

After separation from all state service for a minimum of 30 days, members may request a withdrawal of some or all of their vested 401(k) account by contacting GaBreeze at 1-877-342-7338 or www.gabreeze.ga.gov.

Application for Service Retirement

Encourage members to request an estimate from ERS within six months of their anticipated retirement date. Applications cannot be accepted more than 90 days before the retirement date and should be received no later than 30 days before the retirement date to ensure timely payment of the first check. Completed applications should be submitted directly to ERS and are not valid until received.

When a member inquires about the retirement application process:

- Direct member to the ERSGA website at www.ers.ga.gov to access his/her account, estimate his/her benefits, and download the latest version of the retirement application.

- Inform member that assistance is available for completing the retirement application process. Members can attend one of our WRAP programs or view the online presentation at www.ers.ga.gov.
- Provide member with their current forfeited annual and sick leave balances for online estimates.
- Caution member on usage of sick leave prior to retirement as changes could affect certified balances.
- Complete Preliminary Certification of Forfeited Leave in a timely manner (non-statewide).
- Complete the Final Certification of Forfeited Leave immediately following the members termination.
- Make payment for the forfeited leave upon receipt of the invoice (if applicable).



Employers (primary HR contact) will receive an acknowledgement of the retirement application 7-10 business days after receipt.

Application for Disability Retirement

Members may qualify for disability retirement if they:

- Have attained 13 years and 4 months of creditable service (Old Plan, New Plan)
- Have attained 15 years of creditable service (GSEPS)
- Are on leave of absence (with or without pay) while disability retirement application is being processed
- Are unable to perform their current job or any offered alternative position due to a permanent medical condition(s)

Upon receipt of a completed disability retirement application, the employer must offer an alternative position, if available. The requirements for an alternative position are:

- The physical requirements are compatible with the member's physical limitations;
- The annual compensation and possibility for future advancement are the same or greater than the member's current position;
- The duties are reasonably compatible with the member's experience and educational qualifications;
- The position is covered under ERS; and
- The position is available and offered to member in writing no later than 45 days after the disability application is submitted.

If an alternative position is offered, the member must within 30 days of the offer:

- Accept the offer, or
- Dispute in writing his/her ability to perform in the alternate position by submitting a written appeal to both ERS and the Employer

The application for disability retirement will be denied if:

- The member does not accept the alternative position
- The member disputes their ability to perform in the alternative position

The following describes the disability process:

- The disability retirement application and supporting documentation cannot be accepted more than 90 days before the retirement date and should be received no later than 30 days before the retirement date.
- The ERS Medical Board evaluates disability retirement applications to determine whether the applicant is eligible for disability retirement based upon his/her inability to perform his/her original position as well as an alternate position, if applicable.
- If the Medical Board determines that the applicant is capable of performing the duties of either position, the disability retirement application will be denied.
- Incomplete submissions will not be accepted. Members who have applied for Social Security Disability benefits must provide a copy of their Social Security application.

Forfeited Leave and Salary Certification

Employer Responsibilities

Your general responsibilities are:

- Certify all creditable leave earned during state employment
- Certify the amount of forfeited annual and sick leave upon notification of retirement (Preliminary – Non-Statewide Employers)
- Certify final amount of forfeited annual and sick leave after termination date
- Make payment to ERS for the leave
 - ACH — Payment will be debited three business days after submission of final certification of forfeited leave
 - Treasury fiscal wire or check — payment due immediately upon receipt of invoice

The Process

Upon receipt of an Application for Retirement from one of your employees (or former employees if their last State employment was with your Agency), an e-mail will be generated acknowledging receipt. In lieu of a preliminary certification, we will use the leave information from the PeopleSoft Payroll application for statewide employers. If you do not use the statewide PeopleSoft application for your payroll, a preliminary certification of the member's forfeited leave at retirement must be submitted upon request.

Prior to the retirement payroll, we will send your agency an e-mail requesting final certification and payment of the member's final forfeited leave costs.

Active Member Death and Survivor Benefit

Employer Responsibilities

- Encourage members to keep their beneficiary designations updated with current mailing addresses. Failure to do so may cause delay in payment.
- Contact ERS as soon as possible upon the death of an active member. You may contact ERS to provide whatever information you have concerning the death, even if the survivor/beneficiary is not known.
- Certify current Fiscal Year Contributions and Final Certification of Forfeited and Sick Leave.



ERS will require a certified death certificate and completion of benefit applications from beneficiary or family.

ERS Employer Death Notification Form

Depending on the total creditable service of the deceased member, the following benefits are available to designated beneficiaries:

- Under the Old Plan and the New Plan, if a Member has less than 13 years and 4 months of Creditable Service at the time of his death, the Member's surviving beneficiary will receive a refund of the Member's annuity savings fund account.
 - If a Member has at least 13 years and 4 months of Creditable Service at the time of his death, the Member's surviving beneficiary will receive a monthly lifetime benefit.
- Under GSEPS, if a Member has less than 15 years of Creditable Service at the time of his death, the Member's surviving beneficiary will receive a refund of the Member's annuity savings fund account.
 - If a Member has at least 15 years of Creditable Service at the time of his death, the Member's surviving beneficiary will receive a monthly lifetime benefit.
- If a Member is age 60+ and has less than 10 years of Creditable Service at the time of his death, the Member's surviving beneficiary will receive a refund of the Member's annuity savings fund account.
 - If a Member is age 60+ and has at least 10 years of Creditable Service at the time of his death, the Member's surviving beneficiary will receive a monthly lifetime benefit.
- Monthly benefits cannot be paid to an estate or an organization. If there is not a living person or persons named as beneficiary, the only benefit payable is a refund of the member's annuity savings fund, regardless of age, service or retirement plan.

Other — GTLI Continuation on LWOP, MLWOP

The Group Term Life Insurance (GTLI) benefit is administered by the State Employees' Assurance Department (SEAD) Boards. The GTLI benefit provides coverage to both active and retired members of ERS. Coverage is equal to 18 times their monthly salary should they pass away while in active status. (Note: At age 60, benefits begin to reduce. Refer to the ERS Plan Handbook for more details.)

If an active member terminates employment with at least 18 years of Creditable Service (excluding forfeited leave), GTLI coverage is automatically retained. Premiums in the amount of 1% of the final monthly salary accumulate each month while vested, and are due at retirement, refund of annuity savings fund account, or death.

The coverage can be discontinued only by a written request to ERSGA. The premiums will continue to accrue until request is received by ERSGA.

GTLI coverage is revoked upon refund.

In the event that a member is on LWOP or MLWOP where employee contributions for Group Term Life Insurance (GTLI) are not being deducted, the law provides that for members with at least one year of service, coverage can be continued while the member is on leave.

Encourage your employees with GTLI to:

- Complete a GTLI Continuation While on Leave Without Pay Form. The form is located on the ERSGA website under Group Term Life Insurance.

In cases of extended leave, note that the election lapses after four years if not renewed.

General Information

Employers must contact ERS when a former employee returns to service before or after retirement.

Before Retirement

The most important employer responsibility relative to former employees returning to State service is determining ERS membership status. ERS membership status dictates appropriate plan eligibility. Employers should verify plan eligibility by:

- Using the Plan Eligibility module on the ERSGA Employer website. (Use [Quick Reference Guide](#) for instructions) or
- Calling your ERS employer representative.

After Retirement

To ensure that ERS is compliant with IRS regulations and maintains its qualified status, a retiree must be terminated. The retiree must remain out of service for a period of time depending on age at retirement. For employees retiring at or after normal retirement age, the required break in service is one month. For employees retiring at less than normal retirement age, the required break in service is two months. In addition, there must be no pre-existing agreement to return to service prior to retirement.



Normal Retirement Age is defined as:

- Age 60 with at least 10 years of service
- 30 years of service at any age
- Age 55 with at least 10 years of service for certain law enforcement positions

Failure to adhere to the above requirements will result in the employee's retirement application being rendered null and void, upon which retirement benefits will cease and any payments made must be returned. The employee will be required to re-apply for retirement.

A retiree who is re-employed by an employer participating in ERS is limited to no more than 1,040 hours worked during a calendar year. This work restriction has been law since 1992 and failure to adhere will result in the suspension of the retiree's benefits for the remainder of the calendar year. A retiree is re-employed if he/she works for an ERSGA covered employer after receipt of first benefit check.

Employer includes any entity authorized by law to report its employees as members of ERS, (in some cases) the Board of Regents of the University of Georgia and the member's last employer prior to retirement, including a local school system. Re-employment after retirement also includes service by a retiree as or for an independent contractor.

Note: Disability retirees are prohibited from returning to state employment.

Employer Responsibilities

- Employers are required to notify ERSGA of any current or newly hired retirees by submitting a rehired retiree reporting form within 30 days of the hire. The form is available on the ERSGA website. We recommend that employers inquire about a new hire's retirement status during the hiring process.
- Employers are liable for any pension overpayments in the event the employer fails to notify the retirement system.
- Employers are also responsible for reporting monthly hours worked for rehired retirees. To facilitate this, a Rehired Retiree reporting module is available on the Employer Desktop.
- Rehired retirees are not eligible to contribute to the GDC plan. Employers should ensure that they have not been enrolled or contributing to this plan.
- The employer is responsible for submitting the completed Independent Contractor Verification form, which is available on the ERSGA website.
 - Non-exempt contractors are reported using the Rehired Retiree Reporting Module
 - Exempt contractors are not subject to the 1040 hour limits (see exceptions below)

Independent Contractor Exceptions

A retiree is not subject to the 1,040 hour restrictions when all the following conditions have been met:

- The retiree is working for or as a contracting entity where the entity has multiple employees;
- The contracting entity has multiple contracts and the contracts are not limited to State of Georgia Employers; and
- The contractual relationship was not created to extend employment to a retiree in a position similar to that held prior to retirement.

General Information

All state agencies are required to submit rehired retiree data to the retirement system. Any rehired retirees contracted or on an employer's payroll are reported either via FTP (file upload) or manually entered on the Employer Reporting website.

The rehired retiree reporting process requires employers to logon to the Employer Reporting website and review the data uploaded from their file and add any contractors' hours and salary to the file. Manual entry employers are required to enter and approve the monthly hours for their retirees each month. Once the data has been reviewed, the employer is required to approve the data reported.

Files and reports are due the 5th of each month.

Employer Reporting Methods

File Upload — Employers in the employer categories below upload a rehired retiree detail file:

- CSB's
- DFAC's-127 (SMI all files)
- Statewide ([400's, 800's-Technical Schools, 900,s] SAO all files)
- HealthDepts-128 (Individual upload)
- 75-044
- 910-0910
- 913-0913
- 972-0972

Manual Entry — Employers in the employer categories listed below enter rehired retiree detail via the ERSGA Employer Reporting website.

- Tax Offices - 75's
- State Courts-51's
- 900-0900
- 200-0200
- 129-009
- 129-137

Reporting Hours Worked

Users must be registered to report data. A unique user id and password are required for access to the module. Upon submitting a completed contact form, designated payroll or human resources personnel at the employer agency are added to the ERSGA employer contact database. An employer can access the Rehired Retiree desktop by clicking Maintain Rehired Retiree on the Employer desktop.

The Rehired Retiree desktop includes the following links:

- Report Rehired Retiree Data
- Upload File for the Current Month

- Approve Submitted Data
- Rehired Retiree Adjustments
- No Rehired Retiree Data
- View Yearly Summary

Report Rehired Retiree Data

Manual entry employers will use this module to report their rehired retirees.

(Use [Quick Reference Guide](#) for further instructions)

Retirees entered in previous months will be listed when the user reports for the following month, that is, until a termination date field is updated. After termination retirees will not appear in the list for future months.

Upload a File for the Current Month

Employers will use this module to upload their rehired retirees.

(Use [Quick Reference Guide](#) for further instructions)

A file that has been successfully uploaded will be available for approval within 30 minutes. Approve the uploaded detail by navigating to "Approve Submitted Data".

Approve Submitted Data

Employers will use this module to approve their rehired retirees.

(Use [Quick Reference Guide](#) for further instructions)

Once data has been approved, corrections or updates can only be made using Rehired Retiree Adjustments.

Rehired Retiree Adjustments

Employer will use this module to adjust or add previously approved data.

(Use [Quick Reference Guide](#) for further instructions)

Once data has been updated, navigate to previous page to confirm that the change has been made.

No Rehired Retiree Data

(Use [Quick Reference Guide](#) for further instructions)

- Employers cannot report for a month that has a status "Non-Report".
- To re-open a month that may have been set to Non-Report in error, check the "Delete" check box and click on the "Delete" button. This activates that report month and user can enter and approve data for that month.

View Yearly Summary

Employers will use this module to review reported data.

Annuity

Annual payments for life derived from the accumulated contributions of a member.

Annuity Savings Fund

The fund in which the employee's contributions and interest are deposited each month.

Average Final Compensation

The average annual earnable compensation of any employee during the highest consecutive 24 months of creditable service.

Beneficiary

Any person designated by the member to receive a pension, an annuity, a retirement allowance, or other benefit under the retirement plan.

Board of Trustees

The board of trustees provided for in O.C.G.A. Section 47-2-21 to administer the retirement system.

Conditional Pay Supplements

Additional payments provided by an employer when certain conditions have been met. For example, an agency may develop and implement plan(s) to provide conditional pay supplements to employees who meet established criteria (e.g., attaining a certain certification, performing additional duties, etc.). Such plans are subject to approval by the DOAS Commissioner and Director of the Office of Planning and Budget.

Contribution Group

A group of employees or members who have the same retirement contribution rates and benefits. Examples include: New Plan, Old Plan and GSEPS.

Creditable Service

Prior service plus membership service and any other service recognized as creditable service under O.C.G.A. 47-2.

Defined Benefit Plan

An employer-sponsored retirement plan where employee benefits are calculated based on a formula using factors such as average salary history and service (duration of employment).

Defined Contribution Plan

A plan which provides for an individual account for each participant and for benefits based solely on the amount contributed to the participant's account; any income, expenses, gains, and losses; and any forfeiture of accounts of other participants which may be allocated to such participant's account, which plan is intended to be qualified under Section 401(a) of the Internal Revenue Code, 42 U.S.C. Section 401(a).

Earnable Compensation

The full rate of regular compensation payable to a member employee for his or her full normal working time, excluding any supplements from local funds.

Employee

Any regularly classified worker, elected or appointed officer, or employee of a state agency or any employee of a county, city-county, or city board, which agency or board is subject to the state system of administration, including a merit system for employees of the Department of Public Safety. For more information see O.C.G.A. 47-2-1(16).

Employer

- A. Any branch of State government, any State agency, department, board or other instrumentality.
- B. Any new state agency described under O.C.G.A 47-2-70.1 and any other entity authorized by law to report any of its employees as members of this system. For further information see O.C.G.A 47-2-1(17)

File Transfer Protocol (FTP)

A standard communication protocol used to transfer files from one computer/network to another.

File Uploaders

Employers that create a payroll detail file and use FTP to transfer that data to ERSGA.

Fiscal Year

The 12-month period beginning on July 1 of each year.

Group Term Life Insurance

The survivor benefits administered by SEAD. It provides benefit coverage to active and inactive members. Benefit coverage varies based on age and status. Refer to the ERS Plan Handbook for more details.

GSEPS 401(k)

A component of the GSEPS program, to which employees make salary deferral contributions on a pre-tax basis, and an employer match is offered.

Manual Employers

Employers that do not create a payroll detail file but manually enter member payroll detail information on the employer website.

Medical Board

The board of physicians established under O.C.G.A. Section 47-2-24 for the purpose of determining eligibility for disability retirement.

Member

Any employee included in the membership of this retirement system. Eligibility for membership requires that a member hold a position which is the employee's primary occupation and which calls for performance of duties for at least 35 hours per week for a minimum of nine months each year.

Membership service

Service which is rendered by an employee while he is a member of the retirement system and for which credit is allowable under O.C.G.A. 47-2.

Non-forfeitable

Cannot be lost.

Non-reporter

The status of a report month indicating that the employer has no one to report for that period. It may also be used to refer to an employer that does not typically report for at least one plan.

Opt-in

A member election to transfer ERS Old or New Plan retirement membership to GSEPS.

Opt-out

A member declination to participate in 401(k) component of GSEPS.

Plan Eligibility Date

The date an employee is first eligible to participate in an ERS administered plan. Generally date of hire but can also be re-hire date, or date member changes contribution group.

Regular Interest

Interest at such a rate as shall be determined by the board of trustees in accordance with O.C.G.A. Section 47-2-26, currently 4% compounded annually.

Retirement

Withdrawal from service with a retirement allowance granted under O.C.G.A. 47-2.

Retirement Allowance

The sum of the annuity and the pension, or any optional benefit payable in lieu thereof. All retirement allowances shall be payable in equal monthly installments, except that the board of trustees may adopt regulations providing for the payment of a lump sum, not to exceed the equivalent actuarial value of the retirement allowance, in lieu of a retirement allowance of less than \$10.00 per month or in lieu of part of an annuity.

Retirement System

The Employees' Retirement System of Georgia.

Service

Service rendered as an employee and paid for by an employer.

Service Credit

Creditable service, as defined in O.C.G.A. 47-2.

Termination Date

A date employee terminated employment or date employee is no longer eligible for pension plan participation.

WRAP

Workshop for Retirement Answers and Preparation.

Departments and Agencies (by Employer Category) Participating in ERS as of January 1, 2013

Department of Family and Children Services (DFACS)

127-001	Appling County DFACS	127-041	Dade County DFACS
127-002	Atkinson County DFACS	127-042	Dawson County DFACS
127-003	Bacon County DFACS	127-043	Decatur County DFACS
127-004	Baker County DFACS	127-044	Dekalb County DFACS
127-005	Baldwin County DFACS	127-045	Dodge County DFACS
127-006	Banks County DFACS	127-046	Dooly County DFACS
127-007	Barrow County DFACS	127-047	Dougherty County DFACS
127-008	Bartow County DFACS	127-048	Douglas County DFACS
127-009	Ben Hill County DFACS	127-049	Early County DFACS
127-010	Berrien County DFACS	127-050	Echols County DFACS
127-011	Bibb County DFACS	127-051	Effingham County DFACS
127-012	Bleckley County DFACS	127-052	Elbert County DFACS
127-013	Brantley County DFACS	127-053	Emanuel County DFACS
127-014	Brooks County DFACS	127-054	Evans County DFACS
127-015	Bryan County DFACS	127-055	Fannin County DFACS
127-016	Bulloch County DFACS	127-056	Fayette County DFACS
127-017	Burke County DFACS	127-057	Floyd County DFACS
127-018	Butts County DFACS	127-058	Forsyth County DFACS
127-019	Calhoun County DFACS	127-059	Franklin County DFACS
127-020	Camden County DFACS	127-060	Fulton County
127-021	Candler County DFACS	127-061	Gilmer County DFACS
127-022	Carroll County DFACS	127-062	Glascok County DFACS
127-023	Catoosa County DFACS	127-063	Glynn County DFACS
127-024	Charlton County DFACS	127-064	Gordon County DFACS
127-025	Chatham County DFACS	127-065	Grady County DFACS
127-026	Chattahoochee County DFACS	127-066	Greene County DFACS
127-027	Chattooga County DFACS	127-067	Gwinnett County DFACS
127-028	Cherokee County DFACS	127-068	Habersham County DFACS
127-029	Clarke County DFACS	127-069	Hall County DFACS
127-030	Clay County DFACS	127-070	Hancock County DFACS
127-031	Clayton County DFACS	127-071	Haralson County DFACS
127-032	Clinch County DFACS	127-072	Harris County DFACS
127-033	Cobb County DFACS	127-073	Hart County DFACS
127-034	Coffee County DFACS	127-074	Heard County DFACS
127-035	Colquitt County DFACS	127-075	Henry County DFACS
127-036	Columbia County DFACS	127-076	Houston County DFACS
127-037	Cook County DFACS	127-077	Irwin County DFACS
127-038	Coweta County DFACS	127-078	Jackson County DFACS
127-039	Crawford County DFACS	127-079	Jasper County DFACS
127-040	Crisp County DFACS	127-080	Jeff Davis County DFACS

127-081 Jefferson County DFACS
 127-082 Jenkins County DFACS
 127-083 Johnson County DFACS
 127-084 Jones County DFACS
 127-085 Lamar County DFACS
 127-086 Lanier County DFACS
 127-087 Laurens County DFACS
 127-088 Lee County DFACS
 127-089 Liberty County DFACS
 127-090 Lincoln County DFACS
 127-091 Long County DFACS
 127-092 Lowndes County DFACS
 127-093 Lumpkin County DFACS
 127-094 Macon County DFACS
 127-095 Madison County DFACS
 127-096 Marion County DFACS
 127-097 Mcduffie County DFACS
 127-098 Mcintosh County DFACS
 127-099 Meriwether County DFACS
 127-100 Miller County DFACS
 127-101 Mitchell County DFACS
 127-102 Monroe County DFACS
 127-103 Montgomery County DFACS
 127-104 Morgan County DFACS
 127-105 Murray County DFACS
 127-106 Muscogee County DFACS
 127-107 Newton County DFACS
 127-108 Oconee County DFACS
 127-109 Oglethorpe County DFACS
 127-110 Paulding County DFACS
 127-111 Peach County DFACS
 127-112 Pickens County DFACS
 127-113 Pierce County DFACS
 127-114 Pike County DFACS
 127-115 Polk County DFACS
 127-116 Pulaski County DFACS
 127-117 Putnam County DFACS
 127-118 Quitman County DFACS
 127-119 Rabun County DFACS
 127-120 Randolph County DFACS
 127-121 Richmond County DFACS
 127-122 Rockdale County DFACS
 127-123 Schley County DFACS
 127-124 Screven County DFACS
 127-125 Seminole County DFACS
 127-126 Spalding County DFACS

127-127 Stephens County DFACS
 127-128 Stewart County DFACS
 127-129 Sumter County DFACS
 127-130 Talbot County DFACS
 127-131 Taliaferro County DFACS
 127-132 Tattnall County DFACS
 127-133 Taylor County DFACS
 127-134 Telfair County DFACS
 127-135 Terrell County DFACS
 127-136 Thomas County DFACS
 127-137 Tift County DFACS
 127-138 Toombs County DFACS
 127-139 Towns County DFACS
 127-140 Treutlen County DFACS
 127-141 Troup County DFACS
 127-142 Turner County DFACS
 127-143 Twiggs County DFACS
 127-144 Union County DFACS
 127-145 Upson County DFACS
 127-146 Walker County DFACS
 127-147 Walton County DFACS
 127-148 Ware County DFACS
 127-149 Warren County DFACS
 127-118 Quitman County DFACS
 127-119 Rabun County DFACS
 127-120 Randolph County DFACS
 127-121 Richmond County DFACS
 127-122 Rockdale County DFACS
 127-123 Schley County DFACSS
 127-124 Screven County DFACS
 127-125 Seminole County DFACS
 127-126 Spalding County DFACS
 127-127 Stephens County DFACS
 127-128 Stewart County DFACS
 127-129 Sumter County DFACS
 127-130 Talbot County DFACS
 127-131 Taliaferro County DFACS
 127-132 Tattnall County DFACS
 127-133 Taylor County DFACS
 127-134 Telfair County DFACS
 127-135 Terrell County DFACS
 127-136 Thomas County DFACS
 127-137 Tift County DFACS
 127-138 Toombs County DFACS
 127-139 Towns County DFACS
 127-140 Treutlen County DFACS

127-141 Troup County DFACS
127-142 Turner County DFACS
127-143 Twiggs County DFACS
127-144 Union County DFACS
127-145 Upson County DFACS
127-146 Walker County DFACS
127-147 Walton County DFACS
127-148 Ware County DFACS
127-149 Warren County DFACS
127-150 Washington County DFACS

127-151 Wayne County DFACS
127-152 Webster County DFACS
127-153 Wheeler County DFACS
127-154 White County DFACS
127-155 Whitfield County DFACS
127-156 Wilcox County DFACS
127-157 Wilkes County DFACS
127-158 Wilkinson County DFACS
127-159 Worth County DFACS

Health Departments

128-001	Appling County Health Dept	128-045	Dodge County Health Dept
128-002	Atkinson County Health Dept	128-046	Dooly County Health Dept
128-003	Bacon County Health Dept	128-047	Dougherty County Health Dept
128-004	Baker County Health Dept	128-047B	Southwest Health District
128-005	Baldwin County Health Dept	128-048	Douglas County Health Dept
128-006	Banks County Health Dept	128-049	Early County Health Dept
128-007	Barrow County Public Health	128-050	Echols County Health Dept
128-008	Bartow County Health Dept	128-051	Effingham County Health Dept
128-009	Ben Hill County Health Dept	128-052	Elbert County Health Dept
128-010	Berrien County Health Dept	128-053	Emanuel County Health Dept
128-011	Bibb County Health Dept	128-054	Evans County Health Dept
128-012	Bleckley Co. Health Dept	128-055	Fannin County Health Dept
128-013	Brantley County Health Dept	128-056	Fayette County Health Dept
128-014	Brooks County Health Dept	128-057	Floyd County Health Dept
128-015	Bryan County Health Dept	128-058	Forsyth County Health Dept
128-016	Bulloch County Physical Health	128-059	Franklin County Health Dept
128-017	Burke County Health Dept	128-061	Gilmer County Health Dept
128-018	Butts County Health Dept	128-062	Glascok County Health Dept
128-019	Calhoun County Health Dept	128-063	Glynn County Health Dept
128-020	Camden County Health Dept	128-064	Gordon County Health Dept
128-021	Candler County Health Dept	128-065	Grady County Health Dept
128-022	Carroll County Health Dept	128-066	Greene County Health Dept
128-023	Catoosa County Health Dept	128-067	Gwinnett County Health Dept
128-024	Charlton County Health Dept	128-068	Habersham County Health Dept
128-025	Chatham County Health Dept	128-069	Hall County Health Dept
128-026	Chattahoochee County Health Dept	128-070	Hancock County Health Dept
128-027	Chattooga County Health Dept	128-071	Haralson County Health Dept
128-028	Cherokee County Health Dept	128-072	Harris County Health Dept
128-029	Clarke County Health Dept	128-073	Hart County Health Dept
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128-034	Coffee County Health Dept	128-078	Jackson County Health Dept
128-035	Colquitt County Health Dept	128-079	Jasper County Health Dept
128-036	Columbia County Health Dept	128-080	Jeff Davis County Health Dept
128-037	Cook County Health Dept	128-081	Jefferson County Health Dept
128-038	Coweta County Health Dept	128-082	Jenkins County Health Dept
128-039	Crawford County Health Dept	128-083	Johnson County Health Dept
128-040	Crisp County Health Dept	128-084	Jones County Health Dept
128-041	Dade County Health Dept	128-085	Lamar County Health Dept
128-042	Dawson County Health Dept	128-086	Lanier County Health Dept
128-043	Decatur County Health Dept	128-087	Laurens County Health Dept
128-044	Dekalb County Health Dept	128-088	Lee County Health Dept

128-089	Liberty County Health Dept	128-125	Seminole County Health Dept
128-090	Lincoln County Health Dept	128-126	Spalding County Health Dept
128-091	Long County Health Dept	128-127	Stephens County Health Dept
128-092	Lowndes County Health Dept	128-128	Stewart County Health Dept
128-093	Lumpkin County Health Dept	128-129	Sumter County Health Dept
128-094	Macon County Health Dept	128-130	Talbot County Health Dept
128-095	Madison County Health Dept	128-131	Taliaferro County Health Dept
128-096	Marion County Health Dept	128-132	Tattnall County Health Dept
128-097	Mcduffie County Health Dept	128-133	Taylor County Health Dept
128-098	McIntosh County Health Dept	128-134	Telfair County Health Dept
128-099	Meriwether County Health Dept	128-135	Terrell County Health Dept
128-100	Miller County Health Dept	128-136	Thomas County Health Dept
128-101	Mitchell County Health Dept	128-137	Tift County Health Dept
128-102	Monroe County Health Dept	128-138	Toombs County Health Dept
128-103	Montgomery County Health Dept	128-139	Towns County Health Dept
128-104	Morgan County Health Dept	128-140	Treutlen County Health Dept
128-105	Murray County Health Dept	128-141	Troup County Health Dept
128-106	Muscogee County Health Dept	128-142	Turner County Health Dept
128-107	Newton County Health Dept	128-143	Twiggs County Health Dept
128-108	Oconee County Health Dept	128-144	Union County Health Dept
128-109	Oglethorpe County Health Dept	128-145	Upson County Health Dept
128-110	Paulding County Health Dept	128-146	Walker County Health Dept
128-111	Peach County Health Dept	128-147	Walton County Health Dept
128-112	Pickens County Health Dept	128-148	Ware County Health Dept
128-113	Pierce County Health Dept	128-149	Warren County Health Dept
128-114	Pike County Health Dept	128-150	Washington County Health Dept
128-115	Polk County Health Dept	128-151	Wayne County Health Dept
128-116	Pulaski County Health Dept	128-151B	Wayne County Home Health
128-117	Putnam County Health Dept	128-152	Webster County Health Dept
128-118	Quitman County Health Dept	128-153	Wheeler County Health Dept
128-119	Rabun County Health Dept	128-154	White County Health Dept
128-120	Randolph County Health Dept	128-155	Whitfield County Health Dept
128-121	Richmond County Health Dept	128-156	Wilcox County Health Dept
128-122	Rockdale County Health Dept	128-157	Wilkes County Health Dept
128-123	Schley County Health Dept	128-158	Wilkinson County Health Dept
128-124	Screven County Health Dept	128-159	Worth County Health Dept

Community Service Boards

361	Lookout Mountain CSB	376	Oconee Community Service Board
363	Highland Rivers Center CSB	377	East Central Georgia Csb Serenity BHS
364	GA Mountains Avita Community Partners	378	Ogeechee MH, MR and SA CSB
365	Cobb County CSB	379	New Horizons
366	Douglas Community Service Board	380	Middle Flint Community Service
368	Dekalb Community Service Board	381	CSB of Middle Georgia
369	GRN Community Service Board	382	Albany Area CSB
370	Clayton Community M.H., Substance Abuse	383	The Georgia Pines CSB
371	Advantage Behavioral Health Systems	384	South Georgia CSB
372	Pathways Center CSB	385	Pineland Area MH, MR and SA CSB
373	Mcintosh Trail MH, MR and SA CSB	386	Satilla CSB
374	River Edge Behavioral Health Center	388	Gateway Behavior Health Services CSB
375	Phoenix Center		

State Colleges and Universities

503-0503	GA Institute of Technology	542-0542	GA Southwestern State Univ
509-0509	GA State University	543-0543	Kennesaw State University
512-0512	Georgia Regents University	545-0545	North GA College and State Univ
518-0518	University of GA	551-0551	Valdosta State University
521-0521	Albany State University	554-0554	State University of West GA
524-0524	Armstrong Atlantic State Univ	557-0557	Abraham Baldwin Agric College
528-0528	Clayton College & State Univ	562-0562	Bainbridge College
530-0530	Columbus State University	563-0563	College Of Coastal Georgia
536-0536	GA College and State Univ	571-0571	GA Perimeter College
539-0539	GA Southern University	573-0573	Georgia Highlands College
540-0540	Georgia Gwinnett College	575-0575	Gainesville College
576-0576	Gordon College	587-0587	South GA College
581-0581	Macon State College	598-0598	Regents Central Office
584-0584	Middle GA College	968-0968	GA Military College

Statewide

402	Ga. Dept. of Agriculture	444	General Assembly of Georgia
403	Ga. Dept. of Admin. Services	461	Dept. of Juvenile Justice
404	Ga. Dept. of Audits	462	Ga. Dept. of Natural Resources
405	Department of Public Health	465	State Board Pardons & Paroles
406	GA Dept of Banking & Finance	466	Ga. Dept. of Public Safety
407	State Accounting Office	467	Ga. Dept. of Corrections
408	Office of Comm. of Insurance	469	Ga Dept. Of Early Care Learning
409	Ga State Finance & Investment Commission	470	Ga. Public Service Commission
410	State Properties Commission	471	Ga. Bureau of Investigation
411	Ga. Dept. of Defense	474	Department of Revenue
414	Ga. Dept. of Education	475	Ga. Dept. Of Driver Services
415	The Technical College System Of Georgia	476	Ga. Student Finance Commission
416	Ga. Employees Retirement Sys.	478	Secretary of State
418	Prosecuting Attorneys Council	480	Soil And Water Commission
419	Ga. Dept of Community Health	482	Ga. Teachers Retirement Sys.
420	Georgia Forestry Commission	484	Ga. Dept. of Transportation
422	Office of Planning and Budget	488	Ga. Dept. of Veterans Service
427	Ga. Dept. of Human Services	489	Subsequent Injury Trust Fund
428	Ga. Dept. of Community Affairs	490	State Board of Workers Comp
429	Department of Economic Development	492	Ga Public Defender Standards Council
430	Admin. Office of the Courts	900	Georgia Building Authority
432	Ga. Court of Appeals	921	Ga. Correctional Industries
436	Superior Courts of Georgia	922	George L. Smith II - GWCCA
438	Supreme Court	927	State Road and Tollway Authority
440	Ga. Dept. of Labor	976	Ga Regional Transportation Authority
441	Dept of BH and Developmental Disabilities	977	Georgia Public Broadcasting
442	Georgia Department of Law	980	GTA Georgia Technology Authority

Technical Colleges

817	Oconee Fall Line Technical College	826	West Georgia Technical College
818	Okefenokee Technical College	827	Chattahoochee Tech College
820	Albany Technical College	828	Columbus Technical College
821	Altamaha Technical College	829	Georgia Northwestern Technical College
822	Athens Technical College	830	Georgia Piedmont Technical College
823	Atlanta Technical College	831	Southern Crescent Technical College
824	Augusta Technical College	832	Gwinnett Technical College
834	Lanier Technical College	842	South Ga Technical College
835	Central Georgia Technical College	843	Southeastern Technical College
836	Middle Georgia Technical College	844	Ogeechee Technical College
837	Moultrie Technical College	846	Southwest Georgia Tech College
838	North Ga Technical College	848	Wiregrass Georgia Technical College
841	Savannah Technical College		

Public Schools

6031	Bacon County Schools	6661	Greene County Schools
6051	Baldwin County Schools	6671	Gwinnett County Schools
6071	Barrow County Schools	6681	Habersham County Schools
6091	Ben Hill County Schools	6691	Hall County Schools
6111	Bibb County Schools	6731	Hart County Schools
6181	Butts County Schools	6751	Henry County Schools
6201	Camden County Schools	6761	Houston County Schools
6221	Carroll County Schools	6771	Irwin County Schools
6231	Catoosa County Board of Education	6781	Jackson County Schools
6251	Chatham County Schools	6851	Lamar County Schools
6252	Live Oak Public Libraries	6881	Lee County Schools
6291	Clarke County Schools	6941	Macon County Schools
6311	Clayton County Schools	6951	Madison County Schools
6331	Cobb County Schools	6971	McDuffie County Schools
6351	Colquitt County Schools	6991	Meriwether County Schools
6361	Columbia County Schools	7021	Monroe County Schools
6381	Coweta County Schools	7061	Muscogee County Schools
6401	Crisp County Schools	7091	Oglethorpe County Schools
6431	Decatur County Schools	7101	Paulding County Schools
6441	Dekalb County Schools	7121	Pickens County Schools
6451	Dodge County Schools	7131	Pierce County Schools
6452	Ocmulgee Regional Library System	7141	Pike County Schools
6471	Dougherty County Schools	7151	Polk County Schools
6481	Douglas County Schools	7191	Rabun County Schools
6511	Effingham County Schools	7211	Richmond County Schools
6531	Emanuel County Schools	7221	Rockdale County Schools
6561	Fayette County Schools	7261	Spalding County Schools
6571	Floyd County Schools	7271	Stephens County Schools
6581	Forsyth County Schools	7291	Sumter County Schools
6601	Fulton County Board Of Education	7321	Tattnall County Schools
6611	Gilmer County Schools	7341	Telfair County Schools
6621	Glascock County Schools	7351	Terrell County Schools
6631	Glynn County Schools	7411	Troup County Schools
6641	Gordon County Schools	7441	Union County Schools
7441	Union County Schools	7451	Upson County Schools
7451	Upson County Schools	7481	Ware County Schools
7481	Ware County Schools	7501	Washington County Board of Education
7501	Washington County Board of Education	7511	Wayne County Schools
7511	Wayne County Schools	7541	White County Board of Education
7541	White County Board of Education	7551	Whitfield County Schools
7551	Whitfield County Schools	7581	Wilkinson County Schools
7581	Wilkinson County Schools	7611	Atlanta City Schools
7611	Atlanta City Schools	7631	City of Bremen Schools (Haralson)
6651	Grady County Schools	7641	City of Buford Schools (Gwinnett)

7721 City of Dalton Schools (Whitfield)
7731 City of Decatur Schools (DeKalb)
7741 City of Dublin Schools (Laurens)

7851 City of Rome Schools (Floyd)
7921 City of Valdosta Schools (Lowndes)
9194 Mountain Education Center Inc

Tax Offices

75-001 Appling County Tax Officials
75-003 Bacon County Tax Officials
75-004 Baker County Tax Officials
75-005 Baldwin County Tax Officials
75-006 Banks County Tax Officials
75-007 Barrow County Tax Officials
75-008 Bartow County Tax Officials
75-009 Ben Hill County Tax Officials
75-010 Berrien County Tax Officials
75-011 Bibb County Tax Officials
75-012 Bleckley County Tax Officials
75-013 Brantley County Tax Officials
75-014 Brooks County Tax Officials
75-015 Bryan County Tax Officials
75-016 Bulloch County Tax Officials
75-017 Burke County Tax Officials
75-018 Butts County Tax Officials
75-019 Calhoun County Tax Officials
75-020 Camden County Tax Officials
75-021 Candler County Tax Officials
75-022 Carroll County Tax Officials
75-023 Catoosa County Tax Officials
75-024 Charlton County Tax Officials
75-025 Chatham County Tax Officials
75-026 Chattahoochee County Tax Officials
75-027 Chattooga County Tax Officials
75-029 Clarke County Tax Officials
75-030 Clay County Tax Officials
75-031 Clayton County Tax Officials
75-032 Clinch County Tax Officials
75-033 Cobb County Tax Officials
75-034 Coffee County Tax Officials
75-035 Colquitt County Tax Officials
75-036 Columbia County Tax Officials
75-037 Cook County Tax Officials
75-038 Coweta County Tax Officials
75-039 Crawford County Tax Officials
75-040 Crisp County Tax Officials
75-041 Dade County Tax Officials
75-042 Dawson County Tax Officials

75-043 Decatur County Tax Officials
75-044 DeKalb County Tax Officials
75-045 Dodge County Tax Officials
75-046 Dooly County Tax Officials
75-047 Dougherty County Tax Officials
75-048 Douglas County Tax Officials
75-049 Early County Tax Officials
75-050 Echols County Tax Officials
75-051 Effingham County Tax Officials
75-052 Elbert County Tax Officials
75-053 Emanuel County Tax Officials
75-054 Evans County Tax Officials
75-055 Fannin County Tax Officials
75-056 Fayette County Tax Officials
75-057 Floyd County Tax Officials
75-058 Forsyth County Tax Officials
75-059 Franklin County Tax Officials
75-060 Fulton County Tax Officials
75-062 Glascock County Tax Officials
75-063 Glynn County Tax Officials
75-064 Gordon County Tax Officials
75-065 Grady County Tax Officials
75-066 Greene County Tax Officials
75-067 Gwinnett County Tax Officials
75-068 Habersham County Tax Officials
75-069 Hall County Tax Officials
75-070 Hancock County Tax Officials
75-071 Haralson County Tax Officials
75-072 Harris County Tax Officials
75-073 Hart County Tax Officials
75-074 Heard County Tax Officials
75-075 Henry County Tax Officials
75-076 Houston County Tax Officials
75-077 Irwin County Tax Officials
75-078 Jackson County Tax Officials
75-079 Jasper County Tax Officials
75-080 Jeff Davis County Tax Officials
75-081 Jefferson County Tax Officials
75-082 Jenkins County Tax Officials
75-084 Jones County Tax Officials

75-085	Lamar County Tax Officials	75-122	Rockdale County Tax Officials
75-086	Lanier County Tax Officials	75-123	Schley County Tax Officials
75-087	Laurens County Tax Officials	75-124	Screven County Tax Officials
75-088	Lee County Tax Officials	75-125	Seminole County Tax Officials
75-089	Liberty County Tax Officials	75-126	Spalding County Tax Officials
75-090	Lincoln County Tax Officials	75-127	Stephens County Tax Officials
75-091	Long County Tax Officials	75-128	Stewart County Tax Officials
75-092	Lowndes County Tax Officials	75-129	Sumter County Tax Officials
75-093	Lumpkin County Tax Officials	75-129	Sumter County Tax Officials
75-094	Macon County Tax Officials	75-130	Talbot County Tax Officials
75-095	Madison County Tax Officials	75-131	Taliaferro County Tax Officials
75-096	Marion County Tax Officials	75-132	Tattnall County Tax Officials
75-097	McDuffie County Tax Officials	75-132	Tattnall County Tax Officials
75-098	McIntosh County Tax Officials	75-133	Taylor County Tax Officials
75-099	Meriwether County Tax Officials	75-134	Telfair County Tax Officials
75-100	Miller County Tax Officials	75-135	Terrell County Tax Officials
75-101	Mitchell County Tax Officials	75-136	Thomas County Tax Officials
75-102	Monroe County Tax Officials	75-137	Tift County Tax Officials
75-103	Montgomery County Tax Official	75-139	Towns County Tax Officials
75-104	Morgan County Tax Officials	75-141	Troup County Tax Officials
75-105	Murray County Tax Officials	75-142	Turner County Tax Officials
75-106	Muscogee County Tax Officials	75-143	Twiggs County Tax Officials
75-106	Muscogee County Tax Officials	75-145	Upson County Tax Officials
75-107	Newton County Tax Officials	75-146	Walker County Tax Officials
75-108	Oconee County Tax Officials	75-147	Walton County Tax Officials
75-109	Oglethorpe County Tax Officials	75-148	Ware County Tax Officials
75-110	Paulding County Tax Officials	75-149	Warren County Tax Officials
75-111	Peach County Tax Officials	75-150	Washington County Tax Officials
75-112	Pickens County Tax Officials	75-151	Wayne County Tax Officials
75-113	Pierce County Tax Officials	75-152	Webster County Tax Officials
75-113	Pierce County Tax Officials	75-153	Wheeler County Tax Officials
75-114	Pike County Tax Officials	75-154	White County Tax Officials
75-115	Polk County Tax Officials	75-155	Whitfield County Tax Officials
75-116	Pulaski County Tax Officials	75-156	Wilcox County Tax Officials
75-118	Quitman County Tax Officials	75-157	Wilkes County Tax Officials
75-119	Rabun County Tax Officials	75-158	Wilkinson County Tax Officials
75-121	Richmond County Tax Officials	75-159	Worth County Tax Officials
75-122	Rockdale County Tax Officials		

State Authorities

910-0910 Jekyll Island State Park Authority
913-0913 Lk Lanier Island Dev Authority
926-0926 GA Agric Exposition Authority
928-0928 Ga Env Finance Authority
936-0936 Agric Com Commission-Peanuts

955-0955 GA Superior Court Clerks Coop
972-0972 GA Federal-State Inspection
973-0973 GA Lottery Corporation
988-0988 Oconee River Greenway Authority

Regional Education Service Agencies

8504 Northwest Georgia RESA
8564 Metro RESA
8584 Northeast Georgia RESA

State Courts

51-0217 DeKalb County State Court
51-0237 Bibb County State Court
51-0248 Chatham County State Court

Mental Health Centers

129-008 Woodright Industries
129-009 Jessamine Place
129-022 Carroll County MR Services
129-035 Green Oaks Service Center

129-071 Haralson Co Center (MH/MR/SA)
129-101 Mitchell-Baker Service Center
129-136 Thomas/Grady Service Center
129-137 Tift County - Diversified Enterprises

Other

209-0209 Agric Commodity Commission
237-0237 DA-Lookout Mountain Judicial Circuit
237-092 District Attorneys Staff