

Georgia Defined Contribution Plan (GDCCP) Employer Manual





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Dear Participating Employer:

The Employees' Retirement System of Georgia (ERSGA) is pleased to present our Georgia Defined Contribution Plan (GDGP) 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

Using the GDCP Manual



The GDCP Manual is available for download on our website www.ers.ga.gov. It contains employer information on the Georgia Defined Contribution Plan administered by ERSGA.

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 supplemental 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 (GDGP) 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).

Contact Information



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.aspx

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

Financial Management Group

Carlton Lenoir, FMG 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
- Invoices
- Plan Contribution Rates
- Plan Membership Eligibility and Enrollment
- Special Reporting Situations

Member Services Group

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
- Member Statements
- Retirement Counseling



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General Information

The Georgia Defined Contribution Plan (GDCP) was created by the 1992 Georgia Law, Act 996 effective July 1, 1992.

Membership Eligibility

Any temporary, seasonal, or part-time employees of departments, bureaus, institutions, boards, or commissions of the State of Georgia; the State Board of Education; and the Board of Regents of the University System of Georgia are required to be members. Excluded from membership are the following:

- Employees working for an institution who are regularly enrolled and attending classes at that institution who meet IRS student exclusion criteria;
- Employees qualified as bona fide independent contractors ;
- Members of any state board or commission;
- Employees who are active or retired from ERS, LRS, JRS, or TRS.



Special Note: Members of GDCP should only be covered for Medicare. There is no Social Security coverage.

Maximum Compensation

GDCP is a multiple employer defined contribution plan established by the Georgia General Assembly in July 1992. The plan compensation limits are covered by federal Internal Revenue Code (IRC) § 401(a). Per O.C.G.A. 47-1-13, the compensation used in computing employee contributions shall be the maximum compensation set forth in IRC § 401(a)(17). The annual compensation limit under IRC § 401(a)(17) is subject to change annually.

The annual compensation limit for fiscal year 2013 is \$250,000. For fiscal year 2014, the limit is \$255,000.

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 federal Internal Revenue Code.

Plan Contribution Rate

The employee contributions to GDCP are deducted by payroll deduction and submitted to ERSGA each month. GDCP does not have an employer contribution. All GDCP members contribute 7.5% of their gross compensation.

Tax Status of Contributions

As a Social Security replacement plan, employee contributions must be deducted from members after federal and state taxes have been paid.

The Enrollment Process

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

General Information

The Georgia Defined Contribution Plan (GDCP) was created to provide retirement benefits to temporary or part-time employees who are not eligible to participate in ERS or TRS. The plan is a social security replacement plan. All earnings are subject to GDCP withholding. Per the GDCP statute, "Each member shall contribute 7 1/2 percent of such member's gross salary." (O.C.G.A. 47-22-8). Therefore, employers must report the gross compensation to GDCP each month.

Contribution Reporting

Employer Responsibilities

Pension Plan contributions are reported to GDCP on a **monthly basis**.

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 gross compensation and appropriate retirement contributions due for the payroll reporting period.
- Employee detail data — A member record must be submitted for all eligible GDCP employees. Consult the employer record file layout for the detail of the member record. The record should include SSN, demographic information, salary and contributions, percent time worked etc.
- Contribution payment — Total employee 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 GDCP members 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 Website

Registration

Users must be registered to report data. A unique user id and password are required for access to the Employer website. Upon submitting a completed contact form, designated payroll or human resources personnel at the employer agency are added to the ERSGA employer contact database. If you are a new employer and you are unaware of your employer code, 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 GDCP on profile maintenance.
- Provide the routing and bank account number for the account to be debited.

Upon submitting your summary report, ERSGA will debit the 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*. (Use [Quick Reference Guide](#) for instructions)

- The *Reports* tab is used to enter the monthly payroll salary and contribution information. Once you have submitted your summary report to GDCP, you will not be allowed to change it. If an error has occurred contact your reporting representative at GDCP 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, and reflects 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 payroll detail file. 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 GDCP in balancing the agency/ employee account.

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 Files page, a list containing the files previously uploaded will be displayed (this is a read-only status page). This process is independent of the monthly reporting 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 GDCP, update employee information, or terminate or create a new member. There are five 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 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](#))

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 submitting it on the 1st of each month. 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.

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 contribution group 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 include adjustments 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 online or within the employer detail file; however, there are a few exceptions. The following exceptions require an employer to submit a paper adjustment:

- *Statewide employers and Technical Schools* on PeopleSoft should provide a paper adjustment for corrections made to periods prior to 07/2005.
- *Missing contributions*: 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 GDCP discovers that a member has been reported under the incorrect contribution group after the reported data has been confirmed, the employer should submit a paper adjustment (for documentation purposes) indicating the months that should be adjusted. GDCP 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. The employer will be invoiced for the difference.

Invoices

Invoices are created during the reporting process due to discrepancies between the summary report, contribution detail, and/or payment remitted. 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 GDCP, 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. These invoices can be positive or negative indicating a shortfall or overpayment respectively.

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 wrong contribution group
- Discrepancies 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 ERSGA if your credit invoice total is larger than your report total.

Special Reporting Situations

No Members to Report

Employers that do not have anyone to report for the current report month must select the Non-Reporter button on Maintain Monthly Summary Report page.

Death in Service

All employers must report deceased members in their monthly employee detail files (via employer reporting website or FTP).

- FTP employers — report a detail row with actual salary, percent time, and employee 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.

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. ERSGA will require a copy of the affected employee's social security card for documentation/validation to correct/change the SSN submitted in error.

Membership Service



No service is accrued for GDCP members. However, contributions and interest are fully refundable and members vest immediately.

Leaving Employment

General Information

Your general responsibilities are to:

- Report employees' termination dates, and
- Inform employees of their options on termination of employment

Refer employees to the ERSGA website at www.ers.ga.gov to access the online GDCP brochure. They can also access their account online to verify their account balances. If employees need more information, please ask them to contact ERSGA.

Termination Process

In order for termination dates to be transmitted to GDCP 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 ERSGA receives this file and updates our records. To expedite this process, ERSGA has provided the Ad Hoc Termination Reporting module on the ERSGA Employer website.

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 be submitted until March 1, 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

A terminated employee can apply for a refund of accumulated contributions and interest. The employee's account must reflect an Inactive status in order to request a refund. The employee's account will be updated when the termination date is received by GDCP. The employee can then access his/her account information online at www.ers.ga.gov and request a refund. If the employee is not registered for an online account, inform them to visit our website, choose account access and register.



Refund requests are generally processed within 3-4 weeks of receipt at GDCP.

Application for Retirement Benefit

Members of GDCP who:

- Have terminated state employment,
- Have at least \$50,000 in their account, and
- Are at least 65 years old

have the option of receiving a periodic payment based on the accumulated contributions and interest in their account and on mortality tables as adopted by the Board of Trustees. Applications for this yearly payment are available from ERSGA.

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

NOTE: Payments are calculated and made in July based on the account balance as of July 1. All retirement dates are effective on the first day of July, and the periodic payment is mailed from ERSGA or distributed from our retirement accounts on the last work day of each July.

When a member inquires about the retirement application process:

- Direct employee to the ERSGA website at www.ers.ga.gov to access their account and to download the latest version of the retirement application.
- Inform employees that assistance is available for completing the retirement application process.
- Caution employee that application for retirement by periodic payment is irrevocable.
- Retiree will have no access to funds once periodic payments begin.
- Periodic payment is annual, until balance is paid in full or until death of member (whichever is first).
- Payment is made based on actuarial life expectancy tables and the amount contributed plus accumulated interest.



Employers will receive an acknowledgement of the retirement application 7-10 business days after receipt.

If an employee dies, a lump sum payment of contributions and interest will be made to the designated primary beneficiary. If the designated primary beneficiary is deceased, payment will be made to the secondary beneficiary. If the secondary beneficiary is also deceased, payment will be made to the employee's estate.

Active Member Death and Survivor Benefit

Employer Responsibilities

- Encourage employees to keep their beneficiary designations updated with current mailing addresses. Failure to do so may cause delay in payment.
- Contact ERSGA as soon as possible upon the death of an active member.
- Certify current fiscal year contributions.



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

Interest

The rate of interest is determined by the Board of Trustees based upon the return on investments minus administrative expenses. There could be times when no interest is credited due to low return on investments. When applicable, interest is credited monthly.

Re-employment



There are no restrictions on return to employment after retirement.

Accumulated Contributions

The sum of all amounts deducted from the compensation of a member's salary and credited to such member's individual account in this plan, together with earnings thereon as provided in this chapter.

Beneficiary

Any person in receipt of a pension, an annuity, a retirement allowance, or other benefit under the retirement plan.

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).

Employee

Any employee of an employer who is not a member of any public retirement or pension system created pursuant to this title; provided, however, the following persons shall not be considered employees under GDCP:

- A. A person performing services for an institution in which such person is duly enrolled as a full-time student
- B. A person performing services for an employer pursuant to a contract as a bona fide independent contractor
- C. Members of any state board or commission
- D. Retired members of ERS, LRS, JRS, or TRS

Employer

The state or any department, bureau, institution, board, or commission of the state, the State Board of Education, and the Board of Regents of the University System of Georgia.

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.

Manual Employers

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

Member

Any employee included in the membership of the plan.

Plan Year

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



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

Department of Family and Children Services (DFACS)

127-001	Appling County DFACS	127-064	Gordon County DFACS
127-003	Bacon County DFACS	127-076	Houston County DFACS
127-008	Bartow County DFACS	127-077	Irwin County DFACS
127-012	Bleckley County DFACS	127-078	Jackson County DFACS
127-013	Brantley County DFACS	127-080	Jeff Davis County DFACS
127-014	Brooks County DFACS	127-087	Laurens County DFACS
127-018	Butts County DFACS	127-095	Madison County DFACS
127-022	Carroll County DFACS	127-099	Meriwether County DFACS
127-027	Chattooga County DFACS	127-105	Murray County DFACS
127-028	Cherokee County DFACS	127-108	Oconee County DFACS
127-029	Clarke County DFACS	127-113	Pierce County DFACS
127-031	Clayton County DFACS	127-115	Polk County DFACS
127-038	Coweta County DFACS	127-121	Richmond County DFACS
127-041	Dade County DFACS	127-133	Taylor County DFACS
127-044	Dekalb County DFACS	127-141	Troup County DFACS
127-048	Douglas County DFACS	127-145	Upson County DFACS
127-052	Elbert County DFACS	127-147	Walton County DFACS
127-057	Floyd County DFACS	127-148	Ware County DFACS
127-060	Fulton County DFACS		

Health Departments

128-005	Baldwin County Health Dept	128-089	Liberty County Health Dept
128-008	Bartow County Health Dept	128-090	Lincoln County Health Dept
128-010	Berrien County Health Dept	128-092	Lowndes County Health Dept
128-017	Burke County Health Dept	128-096	Marion County Health Dept
128-021	Candler County Health Dept	128-099	Meriwether County Health Dept
128-022	Carroll County Health Dept	128-106	Muscogee County Health Dept
128-025	Chatham County Health Dept	128-107	Newton County Health Dept
128-026	Chattahoochee County Health Dept	128-109	Oglethorpe County Health Dept
128-028	Cherokee County Health Dept	128-115	Polk County Health Dept
128-030	Clay County Health Dept	128-033	Cobb County Health Dept
128-031	Clayton County Health Dept	128-037	Cook County Health Dept
128-064	Gordon County Health Dept	128-038	Coweta County Health Dept
128-067	Gwinnett County Health Dept	128-044	Dekalb County Health Dept
128-068	Habersham County Health Dept	128-045	Dodge County Health Dept
128-069	Hall County Health Dept	128-048	Douglas County Health Dept
128-076	Houston County Health Dept	128-049	Early County Health Dept
128-078	Jackson County Health Dept	128-033	Cobb County Health Dept
128-086	Lanier County Health Dept	128-037	Cook County Health Dept
128-087	Laurens County Health Dept	128-038	Coweta County Health Dept

128-059	Franklin County Health Dept	128-137	Tift County Health Dept
128-063	Glynn County Health Dept	128-141	Troup County Health Dept
128-118	Quitman County Health Dept	128-148	Ware County Health Dept
128-120	Randolph County Health Dept	128-151B	Wayne County Home Health
128-121	Richmond County Health Dept	128-152	Webster County Health Dept
128-124	Screven County Health Dept	128-154	White County Health Dept
128-126	Spalding County Health Dept	128-155	Whitfield County Health Dept
128-127	Stephens County Health Dept	128-156	Wilcox County Health Dept
128-130	Talbot County Health Dept		

State Colleges and Universities

503-0503	GA Institute of Technology	554-0554	State University of West GA
509-0509	GA State University	557-0557	Abraham Baldwin Agric College
512-0512	Georgia Regents University	561-0561	Atlanta Metropolitan College
518-0518	University of GA	562-0562	Bainbridge College
521-0521	Albany State University	563-0563	College of Coastal Georgia
524-0524	Armstrong Atlantic State Univ	569-0569	Dalton College
528-0528	Clayton College & State Univ	570-0570	Darton College
530-0530	Columbus State University	571-0571	GA Perimeter College
533-0533	Fort Valley State University	572-0572	East GA College
536-0536	GA College and State Univ	573-0573	Georgia Highlands College
539-0539	GA Southern University	575-0575	Gainesville College
540-0540	Georgia Gwinnett College	576-0576	Gordon College
542-0542	GA Southwestern State Univ	581-0581	Macon State College
543-0543	Kennesaw State University	584-0584	Middle GA College
545-0545	N GA College and State Univ	587-0587	South GA College
548-0548	Savannah State University	589-0589	Waycross College
550-0550	So Polytechnic State Univ	598-0598	Regents Central Office
551-0551	Valdosta State University		

Statewide

402	Ga. Dept. of Agriculture	422	Office of Planning and Budget
403	Ga. Dept. of Admin. Services	427	Ga. Dept. Of Human Services
404	Ga. Dept. of Audits	428	Ga. Dept. of Community Affairs
405	Department Of Public Health	429	Dept. of Economic Development
408	Office of Comm. of Insurance	430	Admin. Office of the Courts
409	GA State Finance & Investment Commission	432	Ga. Court of Appeals
411	Ga. Dept. of Defense	436	Superior Courts of Georgia
414	Ga. Dept. of Education	438	Supreme Court
415	The Technical College System Of Georgia	440	Ga. Dept. of Labor
416	Ga. Employees Retirement Sys.	441	Dept. of BH And Developmental Disabilities
418	Prosecuting Attorneys Council	442	Georgia Department of Law
419	Ga. Dept of Community Health	444	General Assembly of Georgia
420	Georgia Forestry Commission	461	Dept. of Juvenile Justice

462	Ga. Dept. of Natural Resources	489	Subsequent Injury Trust Fund
465	State Board Pardons & Paroles	490	State Board of Workers Comp
466	Ga. Dept. of Public Safety	492	GA Public Defender Standards Council
467	Ga. Dept. of Corrections	900	Georgia Building Authority
471	Ga. Bureau of Investigation	921	Ga. Correctional Industries
474	Department of Revenue	922	George L. Smith II - GWCCA
475	Ga. Dept. Of Driver Services	927	State Road And Tollway Authority
478	Secretary of State	976	GA Regional Transportation Authority
480	Soil And Water Commission	977	Georgia Public Broadcasting
484	Ga. Dept. of Transportation	980	GTA Georgia Technology Authority

Technical Colleges

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

State Authorities

910-0910	Jekyll Island State Park Authority
926-0926	GA Agric Exposition Authority
928-0928	GA Environmental Finance Authority

Mental Health and Retardation Service Centers

129-008	Woodright Industries	129-071	Haralson Co. Center (MH/MR/SA)
129-009	Jessamine Place	129-137	Tift County - Diversified Enterprises
129-022	Carroll County MR Services		