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<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-054	DFAC	Evans County DFACS	\$ 103,077	\$ 31,402	\$ 1,273	\$ 39,261	\$ -	\$ -
127-055	DFAC	Fannin County DFACS	139,645	40,993	2,795	86,189	-	-
127-056	DFAC	Fayette County DFACS	393,431	112,444	7,736	238,589	-	-
127-057	DFAC	Floyd County DFACS	1,618,275	474,778	31,324	966,102	-	-
127-058	DFAC	Forsyth County DFACS	474,227	138,784	8,576	264,513	-	-
127-059	DFAC	Franklin County DFACS	197,937	58,756	4,017	123,904	-	-
127-060	DFAC	Fulton County	6,697,620	1,838,892	138,593	4,274,439	-	-
127-061	DFAC	Gilmer County DFACS	295,229	85,539	4,671	144,057	-	-
127-062	DFAC	Glascock County DFACS	62,451	23,434	959	29,588	-	-
127-063	DFAC	Glynn County DFACS	890,644	268,032	15,702	484,286	-	-
127-064	DFAC	Gordon County DFACS	390,391	104,607	8,412	259,446	-	-
127-065	DFAC	Grady County DFACS	187,213	50,243	3,387	104,475	-	-
127-066	DFAC	Greene County DFACS	269,269	67,140	5,719	176,382	-	-
127-067	DFAC	Gwinnett County DFACS	4,561,390	1,321,636	81,900	2,525,955	-	-
127-068	DFAC	Habersham County DFACS	290,499	79,400	5,957	183,718	-	-
127-069	DFAC	Hall County DFACS	1,608,698	473,542	30,248	932,904	-	-
127-070	DFAC	Hancock County DFACS	(4,125)	(452)	551	16,989	-	-
127-071	DFAC	Haralson County DFACS	338,064	101,853	5,218	160,940	-	-
127-072	DFAC	Harris County DFACS	211,551	59,241	2,932	90,440	-	-
127-073	DFAC	Hart County DFACS	220,083	68,795	5,336	164,575	-	-
127-074	DFAC	Heard County DFACS	189,387	53,995	3,860	119,061	-	-
127-075	DFAC	Henry County DFACS	1,259,842	344,451	26,310	811,446	-	-
127-076	DFAC	Houston County DFACS	807,766	232,543	16,405	505,955	-	-
127-077	DFAC	Irwin County DFACS	225,143	61,706	3,637	112,179	-	-
127-078	DFAC	Jackson County DFACS	256,185	73,786	6,385	196,936	-	-
127-079	DFAC	Jasper County DFACS	(12,845)	(2,027)	395	12,173	-	-
127-080	DFAC	Jeff Davis County DFACS	218,000	65,453	3,530	108,859	-	-
127-081	DFAC	Jefferson County DFACS	123,718	38,488	1,841	56,787	-	-
127-082	DFAC	Jenkins County DFACS	131,809	37,012	2,573	79,344	-	-
127-083	DFAC	Johnson County DFACS	68,507	18,408	1,393	42,974	-	-
127-084	DFAC	Jones County DFACS	266,662	79,411	4,948	152,603	-	-
127-085	DFAC	Lamar County DFACS	250,093	70,326	4,604	142,010	-	-
127-086	DFAC	Lanier County DFACS	262,354	83,016	4,081	125,881	-	-
127-087	DFAC	Laurens County DFACS	4,592,606	1,147,845	74,347	2,293,003	-	-
127-088	DFAC	Lee County DFACS	226,944	62,776	3,697	114,035	-	-
127-089	DFAC	Liberty County DFACS	412,087	127,775	7,465	230,223	-	-
127-090	DFAC	Lincoln County DFACS	34,265	9,458	411	12,669	-	-
127-091	DFAC	Long County DFACS	168,675	47,597	2,391	73,748	-	-
127-092	DFAC	Lowndes County DFACS	800,031	229,293	15,741	485,468	-	-
127-093	DFAC	Lumpkin County DFACS	199,221	55,245	4,108	126,709	-	-
127-094	DFAC	Macon County DFACS	79,780	20,042	2,018	62,236	-	-
127-095	DFAC	Madison County DFACS	208,116	60,173	4,212	129,909	-	-
127-096	DFAC	Marion County DFACS	76,377	22,658	1,011	31,169	-	-
127-097	DFAC	Mcduffie County DFACS	168,163	58,439	3,668	113,126	-	-
127-098	DFAC	Mcintosh County DFACS	111,161	32,939	1,895	58,446	-	-
127-099	DFAC	Meriwether County DFACS	294,705	82,940	4,968	153,209	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-100	DFAC	Miller County DFACS	\$ 71,321	\$ 20,235	\$ 856	\$ 26,393	\$ -	\$ -
127-101	DFAC	Mitchell County DFACS	202,153	55,117	3,625	111,802	-	-
127-102	DFAC	Monroe County DFACS	185,473	51,484	3,661	112,925	-	-
127-103	DFAC	Montgomery County DFACS	34,179	7,133	1,205	37,154	-	-
127-104	DFAC	Morgan County DFACS	171,035	45,755	2,653	81,835	-	-
127-105	DFAC	Murray County DFACS	468,312	131,234	7,979	246,091	-	-
127-106	DFAC	Muscogee County DFACS	2,258,887	624,079	34,998	1,079,415	-	-
127-107	DFAC	Newton County DFACS	649,752	198,180	12,362	381,256	-	-
127-108	DFAC	Oconee County DFACS	155,491	40,460	1,944	59,950	-	-
127-109	DFAC	Oglethorpe County DFACS	32,480	13,284	617	19,031	-	-
127-110	DFAC	Paulding County DFACS	715,317	199,405	12,534	386,555	-	-
127-111	DFAC	Peach County DFACS	282,101	76,285	5,211	160,729	-	-
127-112	DFAC	Pickens County DFACS	304,052	88,518	5,081	156,696	-	-
127-113	DFAC	Pierce County DFACS	175,037	49,792	2,903	89,532	-	-
127-114	DFAC	Pike County DFACS	10,751	3,426	1,951	60,178	-	-
127-115	DFAC	Polk County DFACS	549,042	153,542	10,943	337,509	-	-
127-116	DFAC	Pulaski County DFACS	141,951	36,569	2,833	87,366	-	-
127-117	DFAC	Putnam County DFACS	618,588	171,348	11,390	351,280	-	-
127-118	DFAC	Quitman County DFACS	66,120	17,971	881	27,170	-	-
127-119	DFAC	Rabun County DFACS	144,124	37,890	2,973	91,687	-	-
127-120	DFAC	Randolph County DFACS	80,519	22,260	1,287	39,678	-	-
127-121	DFAC	Richmond County DFACS	1,870,325	542,996	37,522	1,157,236	-	-
127-122	DFAC	Rockdale County DFACS	511,384	140,464	10,365	319,689	-	-
127-123	DFAC	Schley County DFACS	(4,190)	(239)	682	21,048	-	-
127-124	DFAC	Screven County DFACS	97,780	25,528	2,034	62,718	-	-
127-125	DFAC	Seminole County DFACS	111,477	30,619	2,580	79,578	-	-
127-126	DFAC	Spalding County DFACS	1,284,092	376,135	23,543	726,105	-	-
127-127	DFAC	Stephens County DFACS	250,134	65,897	4,803	148,132	-	-
127-128	DFAC	Stewart County DFACS	67,914	21,654	1,441	44,453	-	-
127-129	DFAC	Sumter County DFACS	1,577,711	436,135	28,339	874,017	-	-
127-130	DFAC	Talbot County DFACS	99,825	28,731	1,945	59,981	-	-
127-131	DFAC	Taliaferro County DFACS	35,245	9,818	562	17,348	-	-
127-132	DFAC	Tattnall County DFACS	181,968	52,766	2,986	92,086	-	-
127-133	DFAC	Taylor County DFACS	93,435	28,602	1,361	41,970	-	-
127-134	DFAC	Telfair County DFACS	184,206	57,111	2,313	71,348	-	-
127-135	DFAC	Terrell County DFACS	175,112	48,109	3,071	94,705	-	-
127-136	DFAC	Thomas County DFACS	603,315	176,580	9,335	287,893	-	-
127-137	DFAC	Tift County DFACS	447,074	147,966	9,397	289,815	-	-
127-138	DFAC	Toombs County DFACS	377,328	107,841	5,986	184,631	-	-
127-139	DFAC	Towns County DFACS	95,506	28,829	1,625	50,128	-	-
127-140	DFAC	Treutlen County DFACS	76,411	21,404	1,515	46,726	-	-
127-141	DFAC	Troup County DFACS	598,512	166,861	12,380	381,828	-	-
127-142	DFAC	Turner County DFACS	44,743	11,102	989	30,500	-	-
127-143	DFAC	Twiggs County DFACS	141,037	39,210	2,190	67,534	-	-
127-144	DFAC	Union County DFACS	181,540	54,807	3,042	93,810	-	-
127-145	DFAC	Upson County DFACS	353,624	95,889	6,927	213,627	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
127-146	DFAC	Walker County DFACS	\$ 551,432	\$ 155,699	\$ 10,198	\$ 314,539	\$ -	\$ -
127-147	DFAC	Walton County DFACS	544,921	161,470	9,324	287,551	-	-
127-148	DFAC	Ware County DFACS	429,943	122,796	8,309	256,278	-	-
127-149	DFAC	Warren County DFACS	47,237	13,077	801	24,694	-	-
127-150	DFAC	Washington County DFACS	275,207	80,370	4,195	129,369	-	-
127-151	DFAC	Wayne County DFACS	271,150	83,548	4,459	137,535	-	-
127-152	DFAC	Webster County DFACS	47,981	15,752	1,335	41,183	-	-
127-153	DFAC	Wheeler County DFACS	17,987	5,671	686	21,161	-	-
127-154	DFAC	White County DFACS	239,494	76,417	3,178	98,012	-	-
127-155	DFAC	Whitfield County DFACS	1,406,541	402,989	26,402	814,300	-	-
127-156	DFAC	Wilcox County DFACS	93,477	26,432	1,485	45,796	-	-
127-157	DFAC	Wilkes County DFACS	81,338	30,018	2,817	86,888	-	-
127-158	DFAC	Wilkinson County DFACS	112,878	30,948	1,858	57,294	-	-
127-159	DFAC	Worth County DFACS	170,012	53,272	4,103	126,536	-	-
128-001	HLTH	Appling County Health Department	172,485	48,088	2,832	87,329	-	-
128-002	HLTH	Atkinson County Health Department	122,925	33,517	1,632	50,318	-	-
128-003	HLTH	Bacon County Health Department	85,426	23,452	1,525	47,023	-	-
128-004	HLTH	Baker County Health Department	103,086	28,208	1,759	54,246	-	-
128-005	HLTH	Baldwin County Health Department	196,747	54,291	4,102	126,518	-	-
128-006	HLTH	Banks County Health Department	55,323	13,429	1,595	49,190	-	-
128-007	HLTH	Barrow County Public Health	247,497	69,001	4,644	143,234	-	-
128-008	HLTH	Bartow County Health Department	300,146	91,895	6,265	193,225	-	-
128-009	HLTH	Ben Hill County Health Department	122,770	33,570	2,039	62,879	-	-
128-010	HLTH	Berrien County Health Department	125,503	32,575	2,012	62,070	-	-
128-011	HLTH	Bibb County Health Department	497,433	139,080	11,382	351,048	-	-
128-012	HLTH	Bleckley County Health Department	38,537	10,664	783	24,139	-	-
128-013	HLTH	Brantley County Health Department	146,974	35,975	2,477	76,402	-	-
128-014	HLTH	Brooks County Health Department	99,792	26,153	1,500	46,261	-	-
128-015	HLTH	Bryan County Health Department	139,070	42,584	2,417	74,535	-	-
128-016	HLTH	Bulloch County Physical Health	245,798	65,048	5,702	175,853	-	-
128-017	HLTH	Burke County Health Department	292,110	78,625	4,319	133,220	-	-
128-018	HLTH	Butts County Health Department	88,577	24,002	1,645	50,748	-	-
128-019	HLTH	Calhoun County Health Department	51,181	16,174	734	22,623	-	-
128-020	HLTH	Camden County Health Department	338,168	90,500	5,675	175,017	-	-
128-021	HLTH	Candler County Health Department	73,295	19,844	1,545	47,645	-	-
128-022	HLTH	Carroll County Health Department	236,724	63,474	5,235	161,447	-	-
128-023	HLTH	Catoosa County Health Department	180,752	50,765	3,764	116,087	-	-
128-024	HLTH	Charlton County Health Department	98,255	25,240	2,046	63,102	-	-
128-025	HLTH	Chatham County Health Department	1,922,139	518,952	39,066	1,204,877	-	-
128-026	HLTH	Chattahoochee County Health Department	(20,131)	-	-	-	-	-
128-027	HLTH	Chattooga County Health Department	142,295	39,508	2,678	82,580	-	-
128-028	HLTH	Cherokee County Health Department	2,691,012	753,297	48,680	1,501,370	-	-
128-029	HLTH	Clarke County Health Department	2,074,524	556,007	36,728	1,132,745	-	-
128-030	HLTH	Clay County Health Department	(14,699)	-	-	-	-	-
128-031	HLTH	Clayton County Health Department	1,619,842	456,992	30,302	934,551	-	-
128-032	HLTH	Clinch County Health Department	18,653	8,936	589	18,172	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-033	HLTH	Cobb County Health Department	\$ 4,603,820	\$ 1,273,516	\$ 77,879	\$ 2,401,918	\$ -	\$ -
128-034	HLTH	Coffee County Health Department	169,224	46,458	4,058	125,164	-	-
128-035	HLTH	Colquitt County Health Department	205,495	54,736	5,299	163,422	-	-
128-036	HLTH	Columbia County Health Department	354,240	96,489	6,143	189,465	-	-
128-037	HLTH	Cook County Health Department	104,329	28,050	1,857	57,284	-	-
128-038	HLTH	Coweta County Health Department	277,570	72,141	5,717	176,330	-	-
128-039	HLTH	Crawford County Health Department	105,618	30,404	1,850	57,044	-	-
128-040	HLTH	Crisp County Health Department	(46,677)	(15,499)	691	21,316	-	-
128-041	HLTH	Dade County Health Department	150,094	42,759	2,198	67,786	-	-
128-042	HLTH	Dawson County Health Department	259,150	75,331	3,473	107,099	-	-
128-043	HLTH	Decatur County Health Department	230,507	64,235	3,622	111,719	-	-
128-044	HLTH	Dekalb County Health Department	4,500,674	1,251,837	94,337	2,909,530	-	-
128-045	HLTH	Dodge County Health Department	96,067	25,595	1,391	42,889	-	-
128-046	HLTH	Dooly County Health Department	(16,876)	(6,146)	324	10,002	-	-
128-047	HLTH	Dougherty County Health Department	4,380,665	1,097,498	43,351	1,337,029	-	-
128-047B	HLTH	Southwest Health District	(1,974,947)	(425,749)	-	-	-	-
128-048	HLTH	Douglas County Health Department	162,612	47,975	3,887	119,889	-	-
128-049	HLTH	Early County Health Department	140,171	38,490	2,303	71,045	-	-
128-050	HLTH	Echols County Health Department	38,139	10,806	665	20,505	-	-
128-051	HLTH	Effingham County Health Department	203,332	55,577	3,572	110,156	-	-
128-052	HLTH	Elbert County Health Department	63,538	15,651	1,489	45,915	-	-
128-053	HLTH	Emanuel County Health Department	156,903	42,896	3,371	103,979	-	-
128-054	HLTH	Evans County Health Department	100,578	25,024	1,733	53,446	-	-
128-055	HLTH	Fannin County Health Department	97,771	27,591	2,091	64,492	-	-
128-056	HLTH	Fayette County Health Department	163,822	48,831	4,877	150,424	-	-
128-057	HLTH	Floyd County Health Department	1,925,237	532,171	34,830	1,074,223	-	-
128-058	HLTH	Forsyth County Health Department	401,890	113,455	6,443	198,708	-	-
128-059	HLTH	Franklin County Health Department	230,158	63,170	3,262	100,612	-	-
128-060	HLTH	Fulton County Health Department	11,018,308	3,234,277	80,339	2,477,782	-	-
128-061	HLTH	Gilmer County Health Department	178,597	48,661	3,446	106,289	-	-
128-062	HLTH	Glascocock County Health Department	37,099	10,534	651	20,094	-	-
128-063	HLTH	Glynn County Health Department	1,764,668	489,737	32,883	1,014,158	-	-
128-064	HLTH	Gordon County Health Department	268,073	79,391	5,355	165,165	-	-
128-065	HLTH	Grady County Health Department	230,480	63,832	3,709	114,381	-	-
128-066	HLTH	Greene County Health Department	113,706	31,362	1,951	60,171	-	-
128-067	HLTH	Gwinnett County Health Department	4,398,121	1,206,360	82,382	2,540,819	-	-
128-068	HLTH	Habersham County Health Department	172,534	47,138	3,222	99,366	-	-
128-069	HLTH	Hall County Health Department	2,939,730	791,331	49,631	1,530,718	-	-
128-070	HLTH	Hancock County Health Department	83,422	22,415	1,707	52,646	-	-
128-071	HLTH	Haralson County Health Department	131,571	38,016	2,214	68,287	-	-
128-072	HLTH	Harris County Health Department	78,530	25,384	1,780	54,889	-	-
128-073	HLTH	Hart County Health Department	152,264	40,749	1,885	58,135	-	-
128-074	HLTH	Heard County Health Department	37,027	9,503	798	24,597	-	-
128-075	HLTH	Henry County Health Department	293,496	90,417	6,725	207,415	-	-
128-076	HLTH	Houston County Health Department	3,407,601	921,514	58,802	1,813,551	-	-
128-077	HLTH	Irwin County Health Department	53,892	15,007	977	30,142	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-078	HLTH	Jackson County Health Department	\$ 233,445	\$ 68,402	\$ 3,628	\$ 111,905	\$ -	\$ -
128-079	HLTH	Jasper County Health Department	70,074	21,522	1,186	36,568	-	-
128-080	HLTH	Jeff Davis County Health Department	198,152	54,622	3,023	93,232	-	-
128-081	HLTH	Jefferson County Health Department	155,962	43,299	2,557	78,874	-	-
128-082	HLTH	Jenkins County Health Department	66,318	19,078	1,211	37,338	-	-
128-083	HLTH	Johnson County Health Department	56,768	16,986	895	27,606	-	-
128-084	HLTH	Jones County Health Department	158,558	43,526	2,194	67,671	-	-
128-085	HLTH	Lamar County Health Department	82,149	20,772	1,770	54,597	-	-
128-086	HLTH	Lanier County Health Department	50,468	13,756	982	30,280	-	-
128-087	HLTH	Laurens County Health Department	1,828,505	492,758	30,624	944,504	-	-
128-088	HLTH	Lee County Health Department	179,459	49,839	3,585	110,580	-	-
128-089	HLTH	Liberty County Health Department	253,446	70,819	5,754	177,476	-	-
128-090	HLTH	Lincoln County Health Department	66,657	21,042	759	23,417	-	-
128-091	HLTH	Long County Health Department	80,707	21,568	1,310	40,407	-	-
128-092	HLTH	Lowndes County Health Department	3,012,859	814,643	50,180	1,547,634	-	-
128-093	HLTH	Lumpkin County Health Department	231,765	67,287	3,324	102,505	-	-
128-094	HLTH	Macon County Health Department	32,005	8,303	840	25,899	-	-
128-095	HLTH	Madison County Health Department	104,080	37,181	2,200	67,840	-	-
128-096	HLTH	Marion County Health Department	13,321	2,925	574	17,693	-	-
128-097	HLTH	Mcduffie County Health Department	141,531	38,376	2,435	75,102	-	-
128-098	HLTH	McIntosh County Health Department	85,621	24,404	1,538	47,441	-	-
128-099	HLTH	Meriwether County Health Department	42,417	10,752	1,864	57,473	-	-
128-100	HLTH	Miller County Health Department	46,121	14,942	814	25,119	-	-
128-101	HLTH	Mitchell County Health Department	155,473	43,054	2,637	81,332	-	-
128-102	HLTH	Monroe County Health Department	169,809	47,478	2,533	78,110	-	-
128-103	HLTH	Montgomery County Health Department	55,265	15,671	1,003	30,936	-	-
128-104	HLTH	Morgan County Health Department	100,335	27,127	2,004	61,805	-	-
128-105	HLTH	Murray County Health Department	197,521	55,041	3,401	104,886	-	-
128-106	HLTH	Muscogee County Health Department	3,840,627	1,054,836	60,053	1,852,155	-	-
128-107	HLTH	Newton County Health Department	212,091	57,869	5,282	162,909	-	-
128-108	HLTH	Oconee County Health Department	198,353	53,221	3,549	109,457	-	-
128-109	HLTH	Oglethorpe County Health Department	93,360	26,265	1,410	43,486	-	-
128-110	HLTH	Paulding County Health Department	212,578	55,265	4,826	148,849	-	-
128-111	HLTH	Peach County Health Department	32,730	9,532	1,517	46,797	-	-
128-112	HLTH	Pickens County Health Department	87,649	25,124	1,808	55,773	-	-
128-113	HLTH	Pierce County Health Department	136,368	41,053	2,382	73,479	-	-
128-114	HLTH	Pike County Health Department	81,700	22,051	1,447	44,626	-	-
128-115	HLTH	Polk County Health Department	228,075	64,264	3,565	109,965	-	-
128-116	HLTH	Pulaski County Health Department	39,563	10,657	924	28,514	-	-
128-117	HLTH	Putnam County Health Department	206,113	58,950	3,553	109,595	-	-
128-118	HLTH	Quitman County Health Dept	(12,627)	-	-	-	-	-
128-119	HLTH	Rabun County Health Department	142,127	40,528	2,588	79,810	-	-
128-120	HLTH	Randolph County Health Department	(20,978)	-	-	-	-	-
128-121	HLTH	Richmond County Health Department	2,945,801	808,202	48,437	1,493,873	-	-
128-122	HLTH	Rockdale County Health Department	330,448	92,193	5,810	179,182	-	-
128-123	HLTH	Schley County Health Department	9,009	2,091	372	11,470	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
128-124	HLTH	Screven County Health Department	\$ 118,245	\$ 32,859	\$ 1,791	\$ 55,229	\$ -	\$ -
128-125	HLTH	Seminole County Health Department	113,754	32,272	1,569	48,386	-	-
128-126	HLTH	Spalding County Health Department	266,416	78,501	5,084	156,810	-	-
128-127	HLTH	Stephens County Health Department	158,300	44,459	2,455	75,723	-	-
128-128	HLTH	Stewart County Health Department	(7,005)	-	-	-	-	-
128-129	HLTH	Sumter County Health Department	(184,882)	(55,729)	155	4,768	-	-
128-131	HLTH	Taliaferro County Health Department	29,342	8,876	669	20,636	-	-
128-132	HLTH	Tattnall County Health Department	162,294	41,628	2,898	89,382	-	-
128-133	HLTH	Taylor County Health Department	(26,801)	(7,603)	591	18,238	-	-
128-134	HLTH	Telfair County Health Department	131,367	34,120	2,282	70,375	-	-
128-135	HLTH	Terrell County Health Department	65,707	18,058	1,119	34,523	-	-
128-136	HLTH	Thomas County Health Department	348,712	98,501	6,360	196,167	-	-
128-137	HLTH	Tift County Health Department	219,630	67,029	4,197	129,442	-	-
128-138	HLTH	Toombs County Health Department	224,499	61,460	3,546	109,355	-	-
128-139	HLTH	Towns County Health Department	150,851	41,109	1,881	58,004	-	-
128-140	HLTH	Treutlen County Health Department	71,334	19,444	1,064	32,810	-	-
128-141	HLTH	Troup County Health Department	2,315,014	645,292	41,997	1,295,273	-	-
128-142	HLTH	Turner County Health Department	55,690	15,011	931	28,727	-	-
128-143	HLTH	Twiggs County Health Department	(6,858)	(1,745)	630	19,418	-	-
128-144	HLTH	Union County Health Department	173,602	49,608	2,917	89,980	-	-
128-145	HLTH	Upson County Health Department	148,200	40,293	2,928	90,319	-	-
128-146	HLTH	Walker County Health Department	106,663	31,650	2,768	85,372	-	-
128-147	HLTH	Walton County Health Department	287,027	86,022	6,306	194,501	-	-
128-148	HLTH	Ware County Health Department	3,818,847	1,046,813	60,664	1,870,970	-	-
128-149	HLTH	Warren County Health Department	16,212	7,448	431	13,290	-	-
128-150	HLTH	Washington County Health Department	162,131	46,081	3,017	93,059	-	-
128-151	HLTH	Wayne County Health Department	180,329	48,719	3,290	101,479	-	-
128-152	HLTH	Webster County Health Department	(16,840)	-	-	-	-	-
128-153	HLTH	Wheeler County Health Department	65,002	17,013	982	30,290	-	-
128-154	HLTH	White County Health Department	166,032	45,343	2,957	91,196	-	-
128-155	HLTH	Whitfield County Health Department	649,057	185,030	15,531	478,992	-	-
128-156	HLTH	Wilcox County Health Department	39,429	10,608	680	20,964	-	-
128-157	HLTH	Wilkes County Health Department	100,976	27,770	1,704	52,568	-	-
128-158	HLTH	Wilkinson County Health Department	33,951	8,859	953	29,397	-	-
128-159	HLTH	Worth County Health Department	157,145	42,738	2,575	79,403	-	-
129-008	MRCS	Woodright Industries	187,679	67,150	3,392	104,624	-	-
129-009	MRCS	Jessamine Place	279,062	81,773	5,017	154,746	-	-
129-022	MRCS	Carroll County MR Services	484,771	130,663	6,872	211,932	-	-
129-035	MRCS	Green Oaks Service Center	227,267	81,636	4,817	148,575	-	-
129-071	MRCS	Haralson County Center (Mh/Mr/Sa)	24,518	5,632	2,961	91,327	-	-
129-101	MRCS	Mitchell-Baker Service Center	287,910	79,411	5,319	164,060	-	-
129-136	MRCS	Thomas/Grady Service Center	133,544	47,935	5,435	167,610	-	-
129-137	MRCS	Tift County - Diversified Enterprises	311,759	89,698	5,457	168,314	-	-
6021	PSCH	Atkinson County Schools	19,664	5,234	363	11,201	-	-
6031	PSCH	Bacon County Schools	(27,760)	(6,599)	53	1,635	-	-
6051	PSCH	Baldwin County Schools	167,086	46,301	2,548	78,586	-	-





SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
6071	PSCH	Barrow County Schools	\$ (20,470)	\$ (2,869)	\$ -	\$ -	\$ -	\$ -
6081	PSCH	Bartow County Schools	(2,564)	-	-	-	-	-
6091	PSCH	Ben Hill County Schools	27,225	7,367	516	15,904	-	-
6111	PSCH	Bibb County Schools	91,818	28,195	2,113	65,153	-	-
6141	PSCH	Brooks County Schools	35,737	7,267	367	11,315	-	-
6181	PSCH	Butts County Schools	(1,998)	(1,211)	286	8,808	-	-
6211	PSCH	Candler County Schools	42,522	11,640	792	24,419	-	-
6221	PSCH	Carroll County Schools	28,360	7,607	514	15,868	-	-
6231	PSCH	Catoosa County Board of Education	38,319	11,248	279	8,618	-	-
6241	PSCH	Charlton County Board of Education	31,905	8,645	604	18,618	-	-
6251	PSCH	Chatham County Schools	134,723	35,508	2,085	64,318	-	-
6271	PSCH	Chattooga County Schools	27,992	7,475	518	15,964	-	-
6291	PSCH	Clarke County Schools	148,435	42,508	2,343	72,255	-	-
6311	PSCH	Clayton County Schools	102,880	24,721	1,556	47,985	-	-
6331	PSCH	Cobb County Schools	45,434	12,843	560	17,282	-	-
6341	PSCH	Coffee County Schools	59,487	16,792	730	22,510	-	-
6351	PSCH	Colquitt County Schools	31,808	7,628	1,080	33,311	-	-
6361	PSCH	Columbia County Schools	6,291	7,650	615	18,953	-	-
6371	PSCH	Cook County Schools	(16,300)	(1,682)	-	-	-	-
6381	PSCH	Coweta County Schools	(43,437)	(19,587)	639	19,711	-	-
6401	PSCH	Crisp County Schools	77,709	22,225	809	24,939	-	-
6431	PSCH	Decatur County Schools	(7,175)	-	-	-	-	-
6441	PSCH	Dekalb County Schools	130,896	25,053	5,058	155,987	-	-
6451	PSCH	Dodge County Schools	102,951	30,821	1,556	47,998	-	-
6452	PSCH	Ocmulgee Regional Library System	15,316	4,213	273	8,433	-	-
6461	PSCH	Dooly County Schools	37,459	7,160	400	12,323	-	-
6471	PSCH	Dougherty County Schools	7,861	3,298	569	17,544	-	-
6481	PSCH	Douglas County Schools	83,606	22,686	1,631	50,313	-	-
6511	PSCH	Effingham County Schools	69,839	19,024	1,246	38,444	-	-
6561	PSCH	Fayette County Schools	78,462	21,725	1,279	39,445	-	-
6571	PSCH	Floyd County Schools	58,291	12,917	2,040	62,928	-	-
6581	PSCH	Forsyth County Schools	102,375	26,873	1,848	56,997	-	-
6591	PSCH	Franklin County Schools	69,570	20,160	657	20,272	-	-
6601	PSCH	Fulton County Board of Education	42,398	11,605	733	22,605	-	-
6611	PSCH	Gilmer County Schools	(22,549)	(7,268)	461	14,227	-	-
6631	PSCH	Glynn County Schools	122,493	35,629	2,260	69,707	-	-
6641	PSCH	Gordon County Schools	29,502	8,025	539	16,614	-	-
6651	PSCH	Grady County Schools	48,196	13,432	920	28,370	-	-
6661	PSCH	Greene County Schools	34,458	5,336	1,029	31,749	-	-
6671	PSCH	Gwinnett County Schools	101,833	32,598	1,917	59,109	-	-
6731	PSCH	Hart County Schools	-	-	-	-	-	-
6751	PSCH	Henry County Schools	116,747	31,165	1,994	61,490	-	-
6761	PSCH	Houston County Schools	200,728	55,300	3,017	93,059	-	-
6771	PSCH	Irwin County Schools	23,949	6,268	526	16,213	-	-
6781	PSCH	Jackson County Schools	(1,985)	(4,771)	408	12,574	-	-
6831	PSCH	Johnson County Schools	-	-	-	-	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
6851	PSCH	Lamar County Schools	\$ 41,789	\$ 10,132	\$ 669	\$ 20,648	\$ -	\$ -
6871	PSCH	Laurens County Schools	31,551	7,776	548	16,894	-	-
6881	PSCH	Lee County Schools	10,426	2,792	181	5,592	-	-
6941	PSCH	Macon County Schools	20,743	6,594	302	9,321	-	-
6951	PSCH	Madison County Schools	(18,537)	-	-	-	-	-
6971	PSCH	Mcduffie County Schools	110,974	31,245	1,660	51,202	-	-
6991	PSCH	Meriwether County Schools	94,710	22,949	1,605	49,501	-	-
7021	PSCH	Monroe County Schools	(29,877)	(2,996)	-	-	-	-
7061	PSCH	Muscogee County Schools	175,466	47,097	1,917	59,120	-	-
7071	PSCH	Newton County Schools	103,796	27,747	1,809	55,785	-	-
7101	PSCH	Paulding County Schools	13,257	3,351	221	6,827	-	-
7121	PSCH	Pickens County Schools	10,282	2,809	160	4,942	-	-
7141	PSCH	Pike County Schools	41,818	11,599	546	16,851	-	-
7151	PSCH	Polk County Schools	5,301	1,504	935	28,836	-	-
7191	PSCH	Rabun County Schools	38,597	10,505	643	19,818	-	-
7211	PSCH	Richmond County Schools	3,282	2,131	658	20,308	-	-
7221	PSCH	Rockdale County Schools	60,676	18,327	1,187	36,623	-	-
7261	PSCH	Spalding County Schools	(39,641)	(12,766)	357	11,016	-	-
7271	PSCH	Stephens County Schools	-	-	-	-	-	-
7321	PSCH	Tattnall County Schools	(36,531)	(14,304)	117	3,616	-	-
7341	PSCH	Telfair County Schools	11,569	3,210	162	5,006	-	-
7351	PSCH	Terrell County Schools	32,171	8,787	609	18,773	-	-
7371	PSCH	Tift County Schools	(1,347)	-	-	-	-	-
7401	PSCH	Treutlen County Schools	23,844	6,426	407	12,557	-	-
7411	PSCH	Troup County Schools	22,383	6,109	178	5,503	-	-
7431	PSCH	Twiggs County Schools	38,770	11,381	283	8,718	-	-
7451	PSCH	Upson County Schools	26,803	7,226	482	14,871	-	-
7461	PSCH	Walker County Schools	30,932	8,089	502	15,493	-	-
7481	PSCH	Ware County Schools	53,165	14,429	965	29,748	-	-
7501	PSCH	Washington County Board of Education	17,327	8,211	1,695	52,276	-	-
7511	PSCH	Wayne County Schools	57,650	16,438	666	20,535	-	-
7541	PSCH	White County Board of Education	23,724	6,964	173	5,334	-	-
7571	PSCH	Wilkes County Schools	62,555	16,907	891	27,474	-	-
7581	PSCH	Wilkinson County Schools	27,681	12,606	845	26,048	-	-
7611	PSCH	Atlanta City Schools	176,664	46,555	3,120	96,221	-	-
7641	PSCH	City of Buford Schools (Gwinnett)	50,868	13,966	891	27,474	-	-
7741	PSCH	City of Dublin Schools (Laurens)	(45,019)	(13,780)	51	1,563	-	-
7811	PSCH	City of Marietta Schools (Cobb)	34,437	7,097	350	10,809	-	-
7851	PSCH	City of Rome Schools (Floyd)	14,615	3,666	378	11,673	-	-
7861	PSCH	City of Social Circle Schools (Walton)	27,772	7,407	503	15,515	-	-
7891	PSCH	City of Thomasville Schools (Thomas)	(21,512)	(6,629)	126	3,872	-	-
7921	PSCH	City of Valdosta Schools (Lowndes)	76,449	19,202	2,079	64,122	-	-
968-0968	PSCH	Georgia Military College	96,575	28,455	1,545	47,639	-	-
8504	RESA	Northwest Georgia Regional Education Service Agency	20,134	4,862	508	15,678	-	-
8564	RESA	Metro Regional Education Service Agency	30,461	8,038	691	21,316	-	-
8804	RESA	First District Regional Education Service Agency	73,738	18,193	1,155	35,608	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
402	STAT	Georgia Department of Agriculture	\$ 9,195,763	\$ 2,549,221	\$ 163,523	\$ 5,043,342	\$ -	\$ -
403	STAT	Georgia Department of Administrative Services	7,137,324	1,975,925	127,992	3,947,482	-	-
404	STAT	Georgia Department of Audits	6,988,448	1,911,951	131,975	4,070,341	-	-
405	STAT	Department of Public Health	29,179,507	8,051,796	479,295	14,782,291	-	-
406	STAT	Georgia Department of Banking and Finance	2,586,451	719,953	47,905	1,477,463	-	-
407	STAT	State Accounting Office	3,775,837	1,036,998	75,268	2,321,384	-	-
408	STAT	Office of Commissioner of Insurance	5,270,244	1,535,324	84,466	2,605,076	-	-
409	STAT	Georgia State Finance and Investment Commission	2,754,206	765,255	55,527	1,712,550	-	-
410	STAT	State Properties Commission	417,725	113,234	8,061	248,621	-	-
411	STAT	Georgia Department of Defense	6,682,777	1,946,427	137,277	4,233,872	-	-
412	STAT	GA Vocational Rehab Agency	40,029,574	11,750,144	291,871	9,001,799	-	-
414	STAT	Georgia Department of Education	15,228,349	4,223,992	262,754	8,103,804	-	-
415	STAT	The Technical College System of Georgia	4,491,168	1,245,436	82,983	2,559,354	-	-
418	STAT	Prosecuting Attorneys Council	22,719,490	6,343,653	399,490	12,320,981	-	-
419	STAT	Georgia Department of Community Health	14,731,605	4,223,068	295,710	9,120,220	-	-
420	STAT	Georgia Forestry Commission	8,456,204	2,359,446	165,298	5,098,071	-	-
422	STAT	Office of Planning and Budget	8,981,797	2,492,874	162,376	5,007,961	-	-
427	STAT	Georgia Department of Human Services	11,142,526	2,366,629	757,105	23,350,427	-	-
428	STAT	Georgia Department of Community Affairs	11,567,596	3,077,336	179,312	5,530,308	-	-
429	STAT	Department of Economic Development	4,130,885	1,152,821	76,477	2,358,695	-	-
430	STAT	Administrative Office of the Courts	2,832,136	759,185	50,625	1,561,354	-	-
432	STAT	Georgia Court of Appeals	6,037,139	1,670,508	106,540	3,285,882	-	-
436	STAT	Superior Courts of Georgia	6,310,610	1,768,696	106,971	3,299,166	-	-
438	STAT	Supreme Court	4,578,171	1,288,193	77,820	2,400,091	-	-
440	STAT	Georgia Department of Labor	22,448,889	6,005,606	372,219	11,479,874	-	-
441	STAT	Department of Behavioral Health and Developmental Disabilities	43,158,989	12,668,613	1,021,621	31,508,567	-	-
442	STAT	Georgia Department of Law	8,007,854	2,191,134	156,858	4,837,771	-	-
444	STAT	General Assembly of Georgia	4,809,070	1,342,684	95,200	2,936,140	-	-
461	STAT	Department of Juvenile Justice	33,694,033	9,948,506	725,086	22,362,920	-	-
462	STAT	Georgia Department of Natural Resources	33,563,547	9,369,197	643,393	19,843,356	-	-
465	STAT	State Board Pardons and Paroles	3,473,312	1,012,365	66,685	2,056,669	-	-
466	STAT	Georgia Department of Public Safety	42,065,545	12,022,226	794,893	24,515,887	-	-
467	STAT	Georgia Department of Corrections	80,787,667	24,418,328	1,891,646	58,341,560	-	-
469	STAT	Georgia Department of Early Care Learning	12,587,027	3,428,059	227,589	7,019,242	-	-
470	STAT	Georgia Public Service Commission	2,036,065	589,536	41,132	1,268,592	-	-
471	STAT	Georgia Bureau of Investigation	28,280,512	7,850,779	491,163	15,148,331	-	-
474	STAT	Department of Revenue	17,781,277	4,987,372	354,360	10,929,067	-	-
475	STAT	Georgia Department of Driver Services	10,994,214	3,077,839	185,615	5,724,677	-	-
476	STAT	Georgia Student Finance Commission	2,729,988	756,315	49,029	1,512,147	-	-
477	STAT	Georgia Department of Community Supervision	30,457,992	8,573,805	621,320	19,162,590	-	-
478	STAT	Secretary of State	4,283,887	1,237,979	82,402	2,541,415	-	-
482	STAT	Georgia Teachers Retirement System	8,354,529	2,281,959	150,528	4,642,554	-	-
484	STAT	Georgia Department of Transportation	73,542,828	20,981,848	1,368,580	42,209,404	-	-
488	STAT	Georgia Department of Veterans Service	2,183,403	621,241	40,803	1,258,429	-	-
489	STAT	Subsequent Injury Trust Fund	188,479	57,021	4,726	145,758	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
490	STAT	State Board of Workers Comp	\$ 3,000,885	\$ 857,915	\$ 59,295	\$ 1,828,756	\$ -	\$ -
492	STAT	Georgia Public Defender Standards Council	19,864,419	5,522,405	350,072	10,796,839	-	-
495	STAT	Georgia Commission on the Holocaust	169,395	41,469	1,507	46,487	-	-
900	STAT	Georgia Building Authority	2,726,307	744,357	52,494	1,619,008	-	-
921	STAT	Georgia Correctional Industries	3,280,748	919,915	62,147	1,916,736	-	-
922	STAT	George L. Smith II - GWCCA	2,526,778	1,202,954	82,963	2,558,728	-	-
927	STAT	State Road and Tollway Authority	2,102,274	635,239	46,148	1,423,272	-	-
977	STAT	Georgia Public Broadcasting	3,491,174	996,483	61,297	1,890,496	-	-
980	STAT	GTA Georgia Technology Authority	5,795,714	1,529,538	108,934	3,359,725	-	-
996	STAT	THE ATL	1,207,060	216,604	15,189	468,467	-	-
75-001	TAXS	Appling County Tax Officials	39,561	10,582	684	21,101	-	-
75-003	TAXS	Bacon County Tax Officials	26,610	7,084	609	18,793	-	-
75-004	TAXS	Baker County Tax Officials	(25,208)	(6,006)	-	-	-	-
75-005	TAXS	Baldwin County Tax Officials	135,863	37,304	2,698	83,205	-	-
75-007	TAXS	Barrow County Tax Officials	(25,651)	-	-	-	-	-
75-008	TAXS	Bartow County Tax Officials	296,728	80,954	5,053	155,844	-	-
75-010	TAXS	Berrien County Tax Officials	62,765	17,133	1,197	36,929	-	-
75-011	TAXS	Bibb County Tax Officials	265,258	75,669	5,834	179,922	-	-
75-012	TAXS	Bleckley County Tax Officials	(9,679)	-	-	-	-	-
75-013	TAXS	Brantley County Tax Officials	49,198	13,243	822	25,338	-	-
75-014	TAXS	Brooks County Tax Officials	16,391	5,197	533	16,440	-	-
75-015	TAXS	Bryan County Tax Officials	78,228	19,547	2,013	62,074	-	-
75-016	TAXS	Bulloch County Tax Officials	19,326	8,063	1,053	32,469	-	-
75-017	TAXS	Burke County Tax Officials	20,874	4,793	702	21,639	-	-
75-018	TAXS	Butts County Tax Officials	36,178	9,666	622	19,198	-	-
75-019	TAXS	Calhoun County Tax Officials	31,462	8,326	522	16,095	-	-
75-020	TAXS	Camden County Tax Officials	134,424	37,287	2,416	74,504	-	-
75-021	TAXS	Candler County Tax Officials	(7,176)	(141)	454	14,006	-	-
75-022	TAXS	Carroll County Tax Officials	85,053	22,722	2,163	66,705	-	-
75-023	TAXS	Catoosa County Tax Officials	506	323	267	8,230	-	-
75-024	TAXS	Charlton County Tax Officials	55,746	16,891	1,079	33,268	-	-
75-025	TAXS	Chatham County Tax Officials	(661)	7,000	3,454	106,521	-	-
75-026	TAXS	Chattahoochee County Tax Officials	(17,880)	(4,058)	-	-	-	-
75-029	TAXS	Clarke County Tax Officials	44,635	9,189	2,903	89,538	-	-
75-030	TAXS	Clay County Tax Officials	17,551	4,675	301	9,278	-	-
75-031	TAXS	Clayton County Tax Officials	135,784	39,412	3,149	97,109	-	-
75-032	TAXS	Clinch County Tax Officials	53,614	14,323	974	30,047	-	-
75-033	TAXS	Cobb County Tax Officials	528,054	144,597	13,783	425,082	-	-
75-034	TAXS	Coffee County Tax Officials	75,591	20,203	1,272	39,219	-	-
75-035	TAXS	Colquitt County Tax Officials	106,811	28,975	1,910	58,899	-	-
75-036	TAXS	Columbia County Tax Officials	218,238	57,486	4,335	133,691	-	-
75-037	TAXS	Cook County Tax Officials	30,867	8,210	532	16,418	-	-
75-038	TAXS	Coweta County Tax Officials	93,745	35,696	2,929	90,325	-	-
75-041	TAXS	Dade County Tax Officials	3,922	4,450	524	16,166	-	-
75-043	TAXS	Decatur County Tax Officials	33,539	9,042	600	18,518	-	-
75-044	TAXS	Dekalb County Tax Officials	26,146	44,896	7,050	217,423	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
75-045	TAXS	Dodge County Tax Officials	\$ 49,053	\$ 13,326	\$ 860	\$ 26,532	\$ -	\$ -
75-046	TAXS	Dooly County Tax Officials	(33,271)	(7,340)	-	-	-	-
75-047	TAXS	Dougherty County Tax Officials	6,658	5,788	1,927	59,432	-	-
75-048	TAXS	Douglas County Tax Officials	62,692	17,343	1,045	32,238	-	-
75-050	TAXS	Echols County Tax Officials	(21,788)	(4,560)	-	-	-	-
75-051	TAXS	Effingham County Tax Officials	38,369	10,948	976	30,088	-	-
75-052	TAXS	Elbert County Tax Officials	49,556	13,387	978	30,148	-	-
75-053	TAXS	Emanuel County Tax Officials	53,499	14,700	870	26,842	-	-
75-054	TAXS	Evans County Tax Officials	-	-	-	-	-	-
75-055	TAXS	Fannin County Tax Officials	34,663	9,391	791	24,396	-	-
75-056	TAXS	Fayette County Tax Officials	94,904	27,740	1,610	49,649	-	-
75-057	TAXS	Floyd County Tax Officials	80,836	25,477	1,683	51,899	-	-
75-058	TAXS	Forsyth County Tax Officials	515,304	139,676	9,759	300,975	-	-
75-059	TAXS	Franklin County Tax Officials	59,382	15,795	1,013	31,246	-	-
75-060	TAXS	Fulton County Tax Officials	1,917,963	538,046	34,177	1,054,082	-	-
75-062	TAXS	Glascock County Tax Officials	20,874	5,637	378	11,649	-	-
75-063	TAXS	Glynn County Tax Officials	98,992	32,448	2,072	63,912	-	-
75-064	TAXS	Gordon County Tax Officials	69,464	21,894	2,052	63,287	-	-
75-065	TAXS	Grady County Tax Officials	(3,970)	(1,508)	134	4,134	-	-
75-066	TAXS	Greene County Tax Officials	40,742	11,050	689	21,256	-	-
75-067	TAXS	Gwinnett County Tax Officials	435,388	127,939	11,284	348,004	-	-
75-068	TAXS	Habersham County Tax Officials	39,301	11,009	978	30,166	-	-
75-069	TAXS	Hall County Tax Officials	46,795	11,687	1,251	38,579	-	-
75-070	TAXS	Hancock County Tax Officials	8,567	3,962	456	14,071	-	-
75-071	TAXS	Haralson County Tax Officials	11,062	3,880	498	15,372	-	-
75-072	TAXS	Harris County Tax Officials	20,538	5,065	324	10,002	-	-
75-073	TAXS	Hart County Tax Officials	(11,841)	-	-	-	-	-
75-074	TAXS	Heard County Tax Officials	38,527	10,192	556	17,150	-	-
75-075	TAXS	Henry County Tax Officials	257,183	74,765	5,251	161,960	-	-
75-076	TAXS	Houston County Tax Officials	59,922	16,025	2,625	80,962	-	-
75-077	TAXS	Irwin County Tax Officials	(25,715)	(5,638)	-	-	-	-
75-078	TAXS	Jackson County Tax Officials	66,132	23,623	1,332	41,093	-	-
75-080	TAXS	Jeff Davis County Tax Officials	24,441	5,842	609	18,773	-	-
75-081	TAXS	Jefferson County Tax Officials	16,774	4,414	313	9,649	-	-
75-082	TAXS	Jenkins County Tax Officials	21,246	5,799	406	12,508	-	-
75-084	TAXS	Jones County Tax Officials	130,379	33,880	2,331	71,905	-	-
75-085	TAXS	Lamar County Tax Officials	61,286	16,087	1,129	34,832	-	-
75-086	TAXS	Lanier County Tax Officials	49,722	13,275	892	27,511	-	-
75-087	TAXS	Laurens County Tax Officials	28,973	7,107	1,380	42,573	-	-
75-088	TAXS	Lee County Tax Officials	51,525	13,848	883	27,229	-	-
75-089	TAXS	Liberty County Tax Officials	146,576	38,807	2,637	81,327	-	-
75-090	TAXS	Lincoln County Tax Officials	15,878	4,325	278	8,577	-	-
75-091	TAXS	Long County Tax Officials	19,564	5,225	312	9,607	-	-
75-092	TAXS	Lowndes County Tax Officials	89,316	28,906	1,959	60,405	-	-
75-093	TAXS	Lumpkin County Tax Officials	(34,130)	(7,482)	-	-	-	-
75-094	TAXS	Macon County Tax Officials	49,780	13,538	877	27,057	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
75-095	TAXS	Madison County Tax Officials	\$ 18,109	\$ 4,795	\$ 306	\$ 9,442	\$ -	\$ -
75-096	TAXS	Marion County Tax Officials	26,902	6,654	614	18,941	-	-
75-097	TAXS	Mcduffie County Tax Officials	53,329	14,397	869	26,806	-	-
75-098	TAXS	Mcintosh County Tax Officials	53,421	14,285	939	28,968	-	-
75-099	TAXS	Meriwether County Tax Officials	(28,707)	(6,214)	-	-	-	-
75-100	TAXS	Miller County Tax Officials	34,257	8,567	520	16,055	-	-
75-101	TAXS	Mitchell County Tax Officials	(33,614)	(7,370)	-	-	-	-
75-102	TAXS	Monroe County Tax Officials	82,721	22,216	1,552	47,865	-	-
75-103	TAXS	Montgomery County Tax Official	31,136	8,575	626	19,294	-	-
75-104	TAXS	Morgan County Tax Officials	36,901	11,930	714	22,033	-	-
75-105	TAXS	Murray County Tax Officials	55,573	15,078	991	30,554	-	-
75-106	TAXS	Muscogee County Tax Officials	309,497	85,850	5,161	159,161	-	-
75-107	TAXS	Newton County Tax Officials	46,663	16,153	2,094	64,594	-	-
75-108	TAXS	Oconee County Tax Officials	67,444	18,039	1,167	35,996	-	-
75-109	TAXS	Oglethorpe County Tax Officials	32,894	8,732	558	17,205	-	-
75-110	TAXS	Paulding County Tax Officials	92,182	29,602	2,260	69,695	-	-
75-111	TAXS	Peach County Tax Officials	70,955	18,604	1,403	43,258	-	-
75-112	TAXS	Pickens County Tax Officials	(14,650)	(262)	538	16,602	-	-
75-113	TAXS	Pierce County Tax Officials	57,957	15,601	996	30,708	-	-
75-114	TAXS	Pike County Tax Officials	36,548	9,747	633	19,520	-	-
75-115	TAXS	Polk County Tax Officials	27,945	10,503	1,149	35,448	-	-
75-119	TAXS	Rabun County Tax Officials	4,443	1,277	426	13,140	-	-
75-121	TAXS	Richmond County Tax Officials	318,678	79,938	6,984	215,406	-	-
75-122	TAXS	Rockdale County Tax Officials	42,562	12,065	1,433	44,196	-	-
75-123	TAXS	Schley County Tax Officials	(27,103)	(5,908)	-	-	-	-
75-124	TAXS	Screven County Tax Officials	31,309	9,594	743	22,916	-	-
75-125	TAXS	Seminole County Tax Officials	14,616	4,008	266	8,200	-	-
75-126	TAXS	Spalding County Tax Officials	58,375	16,930	2,052	63,287	-	-
75-127	TAXS	Stephens County Tax Officials	122,256	33,466	1,946	60,003	-	-
75-128	TAXS	Stewart County Tax Officials	30,188	8,046	521	16,076	-	-
75-129	TAXS	Sumter County Tax Officials	53,001	14,613	1,149	35,429	-	-
75-130	TAXS	Talbot County Tax Officials	11,219	3,663	256	7,901	-	-
75-131	TAXS	Taliaferro County Tax Officials	30,832	8,350	531	16,381	-	-
75-132	TAXS	Tattnall County Tax Officials	28,774	10,084	721	22,247	-	-
75-133	TAXS	Taylor County Tax Officials	28,853	7,725	500	15,409	-	-
75-134	TAXS	Telfair County Tax Officials	39,842	9,721	506	15,599	-	-
75-135	TAXS	Terrell County Tax Officials	17,455	4,606	379	11,696	-	-
75-136	TAXS	Thomas County Tax Officials	72,906	19,695	1,230	37,924	-	-
75-137	TAXS	Tift County Tax Officials	48,466	15,841	1,373	42,339	-	-
75-139	TAXS	Towns County Tax Officials	(10,973)	(1,909)	537	16,573	-	-
75-141	TAXS	Troup County Tax Officials	65,028	17,714	1,123	34,635	-	-
75-142	TAXS	Turner County Tax Officials	54,328	14,678	980	30,226	-	-
75-143	TAXS	Twiggs County Tax Officials	62,698	16,823	1,141	35,197	-	-
75-145	TAXS	Upson County Tax Officials	(10,467)	(198)	371	11,433	-	-
75-146	TAXS	Walker County Tax Officials	156,729	42,736	2,703	83,361	-	-
75-147	TAXS	Walton County Tax Officials	33,236	11,195	891	27,480	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
75-148	TAXS	Ware County Tax Officials	\$ 25,468	\$ 6,281	\$ 691	\$ 21,316	\$ -	\$ -
75-149	TAXS	Warren County Tax Officials	(25,445)	(4,728)	-	-	-	-
75-150	TAXS	Washington County Tax Officials	58,826	14,298	1,181	36,432	-	-
75-151	TAXS	Wayne County Tax Officials	23,028	7,898	658	20,301	-	-
75-154	TAXS	White County Tax Officials	142,377	38,730	2,519	77,680	-	-
75-155	TAXS	Whitfield County Tax Officials	149,702	42,846	4,110	126,757	-	-
75-156	TAXS	Wilcox County Tax Officials	26,255	7,014	452	13,940	-	-
75-158	TAXS	Wilkinson County Tax Officials	30,810	8,121	623	19,227	-	-
75-159	TAXS	Worth County Tax Officials	74,830	19,863	1,295	39,942	-	-
817	TCOL	Oconee Fall Line Technical College	787,861	225,529	13,018	401,491	-	-
818	TCOL	Coastal Pines Technical College	1,508,072	410,545	25,399	783,345	-	-
820	TCOL	Albany Technical College	2,328,875	657,947	38,386	1,183,907	-	-
822	TCOL	Athens Technical College	1,536,519	426,447	27,216	839,387	-	-
823	TCOL	Atlanta Technical College	3,111,692	838,166	56,059	1,728,973	-	-
824	TCOL	Augusta Technical College	2,999,617	840,551	53,021	1,635,257	-	-
826	TCOL	West Georgia Technical College	2,543,986	745,954	52,601	1,622,308	-	-
827	TCOL	Chattahoochee Technical College	4,749,918	1,286,330	80,713	2,489,335	-	-
828	TCOL	Columbus Technical College	2,045,816	559,895	32,044	988,307	-	-
829	TCOL	Georgia Northwestern Technical College	3,132,371	857,060	55,106	1,699,576	-	-
830	TCOL	Georgia Piedmont Technical College	1,329,831	363,379	24,368	751,556	-	-
831	TCOL	Southern Crescent Technical College	2,212,779	606,801	40,470	1,248,165	-	-
832	TCOL	Gwinnett Technical College	5,004,135	1,361,284	90,572	2,793,402	-	-
834	TCOL	Lanier Technical College	2,482,326	693,893	42,412	1,308,049	-	-
835	TCOL	Central Georgia Technical College	5,839,731	1,630,387	104,037	3,208,684	-	-
837	TCOL	Southern Regional Technical College	2,237,957	659,147	46,113	1,422,215	-	-
838	TCOL	North Georgia Technical College	1,752,936	490,479	28,938	892,491	-	-
841	TCOL	Savannah Technical College	3,168,868	863,639	50,188	1,547,891	-	-
842	TCOL	South Georgia Technical College	1,310,022	373,701	26,417	814,760	-	-
843	TCOL	Southeastern Technical College	1,164,109	328,641	17,488	539,348	-	-
844	TCOL	Ogeechee Technical College	207,985	58,424	4,166	128,482	-	-
848	TCOL	Wiregrass Georgia Technical College	2,723,504	749,644	45,840	1,413,802	-	-
503-0503	UNIV	Georgia Institute of Technology	656,121	160,892	11,169	344,477	-	-
509-0509	UNIV	Georgia State University	991,879	295,618	12,161	375,055	-	-
512-0512	UNIV	Augusta University	974,050	274,234	21,464	661,995	-	-
518-0518	UNIV	University of Georgia	1,232,659	349,428	20,424	629,907	-	-
521-0521	UNIV	Albany State University	147,516	38,873	2,425	74,784	-	-
528-0528	UNIV	Clayton College and State University	(8,196)	(2,860)	199	6,147	-	-
530-0530	UNIV	Columbus State University	90,990	23,738	953	29,390	-	-
531-0531	UNIV	University of North Georgia	264,511	72,416	3,700	114,112	-	-
536-0536	UNIV	Georgia College and State University	217,483	64,991	2,581	79,601	-	-
539-0539	UNIV	Georgia Southern University	160,682	45,931	2,857	88,112	-	-
540-0540	UNIV	Georgia Gwinnett College	80,035	18,728	1,506	46,439	-	-
542-0542	UNIV	Georgia Southwestern State University	151,392	40,304	2,403	74,099	-	-
543-0543	UNIV	Kennesaw State University	58,946	16,061	2,488	76,749	-	-
547-0547	UNIV	Middle Georgia State College	63,739	18,312	2,219	68,448	-	-
551-0551	UNIV	Valdosta State University	(21,417)	261	232	7,143	-	-



SCHEDULE C (continued)

<u>Employer Code</u>	<u>Employer Category Code</u>	<u>Employer</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Thereafter</u>
554-0554	UNIV	State University of West Georgia	\$ 90,232	\$ 24,408	\$ 1,792	\$ 55,285	\$ -	\$ -
557-0557	UNIV	Abraham Baldwin Agricultural College	118,980	37,018	2,250	69,402	-	-
563-0563	UNIV	College of Coastal Georgia	94,821	24,120	1,880	57,982	-	-
567-0567	UNIV	South Georgia State College	24,325	6,676	437	13,493	-	-
569-0569	UNIV	Dalton College	70,147	16,809	858	26,473	-	-
573-0573	UNIV	Georgia Highlands College	106,016	29,844	1,132	34,928	-	-
576-0576	UNIV	Gordon College	54,196	15,460	625	19,268	-	-
598-0598	UNIV	Regents Central Office	845,886	232,032	14,405	444,274	-	-
209-0209	VARS	Agricultural Commodity Commission	80,460	23,883	2,050	63,239	-	-
237-0041	VARS	Stone Mountain Judicial Circuit DA Staff	-	-	-	-	-	-
237-0237	VARS	DA-Lookout Mountain Judicial Circuit	223,666	61,834	5,385	166,078	-	-
		TOTAL	<u>\$ 1,013,806,000</u>	<u>\$ 286,990,000</u>	<u>\$ 19,349,000</u>	<u>\$ 596,757,000</u>	<u>\$ -</u>	<u>\$ -</u>
		STATE DEPARTMENT OF REVENUE	<u>\$ 10,228,089</u>	<u>\$ 2,948,609</u>	<u>\$ 235,393</u>	<u>\$ 7,259,865</u>	<u>\$ -</u>	<u>\$ -</u>
		STATE COURTS AND PROSECUTING ATTORNEYS	<u>\$ 1,418,024</u>	<u>\$ 408,936</u>	<u>\$ 32,636</u>	<u>\$ 1,006,543</u>	<u>\$ -</u>	<u>\$ -</u>





## SCHEDULE D

### SUMMARY OF BENEFIT PROVISIONS EVALUATED

The Employees' Retirement System of Georgia (ERS) was established February 3, 1949 to provide retirement benefits and other benefits to employees of the State of Georgia. The commencement date was January 1, 1950. "Old Plan" means the plan applicable to members beginning employment prior to July 1, 1982, "New Plan" means the plan applicable to members employed on or after July 1, 1982 and before January 1, 2009, and "GSEPS" means the plan applicable to members employed on or after January 1, 2009. The following summary describes the main provisions of the System.

#### Normal Retirement Benefit

**Eligibility** A member is eligible for normal retirement upon the attainment of age 60 and 10 years of creditable service (prior service plus membership service plus purchased service plus forfeited leave – minimum 960 hours) or 30 years of creditable service regardless of age. Certain Law Enforcement positions are eligible with attainment of age 55 and 10 years of credible service.

**Benefit** Old Plan  
(A) x (B) x (C), where  
(A) = Average final compensation (the average annual compensation of a member during the 24 consecutive calendar months of his creditable service that will yield the highest average)  
(B) = Creditable service, and  
(C) = .0115 + .0003 x (creditable service up to 35 years).

The minimum benefit is 2.00% of average final compensation times years of creditable service.

#### New Plan

2.00% of average final compensation multiplied by years of creditable service.

#### GSEPS

1.00% of average final compensation multiplied by years of creditable service.

Uniform division and judicial members may be eligible for additional minimum benefits.

With all plans, for members with retirement dates prior to July 1, 2013, a one-time 3.0% increase on the first \$37,500 is made at time of retirement.



**SCHEDULE D (continued)**

**Early Retirement Benefit**

**Eligibility** A member is eligible for early retirement upon the attainment of 25 years of creditable service regardless of age.

**Benefit** The annual early retirement benefit is determined in the same manner as the normal retirement benefit based on creditable service and average final compensation as of the early retirement date. If the member is less than age 60, the retirement benefit is reduced by the lesser of:

- (i) 7% for each year by which his age is less than 60, and
- (ii) 7% for each year by which his creditable service at retirement is less than 30.

Uniform division and judicial members may be eligible for additional minimum benefits.

**Disability Retirement Benefit**

Old Plan and New Plan

**Eligibility** A member is eligible for disability retirement after having at least 13 years and 4 months of service and being certified by the medical board as permanently disabled for the further performance of the duties of the position held at the time of disability.

**Benefit** The annual disability retirement benefit is an immediate benefit with the amount depending upon service at the time of disability.

Uniform division members may be eligible for an additional benefit if disabled in line of duty.

Service at Disability

Benefit

- |   |  |
|---|--|
| (1) 13 years 4 months to 18 years               | 75% of what the normal retirement benefit would have been had the member continued to work until age 60 with no further change in compensation |
| (2) Over 18 years to 22 years 9 months          | 100% of age 60 benefit   |
| (3) Over 22 years 9 months to 27 years 6 months | 75% of age 65 benefit  |
| (4) Over 27 years 6 months                      | 100% of age 65 benefit   |



## SCHEDULE D (continued)

### GSEPS

**Eligibility** A member is eligible for disability retirement after having at least 15 years of service and being certified by the medical board as permanently disabled for the further performance of the duties of the position held at the time of disability.

**Benefit** The annual disability retirement benefit is an immediate benefit equal to 1.00% of average final compensation multiplied by years of credited service at disability.

### Involuntary Retirement Benefit

**Eligibility** Member prior to April 1, 1972, termination is involuntary and without prejudice, and member has more than 18 years of membership service.

For members prior to February 13, 1962, the service requirement is more than 18 years of creditable service.

**Benefit** Computed as for disability retirement.

### Deferred Vested Retirement Benefit

**Eligibility** 10 years of creditable service. Member contributions not withdrawn.

**Benefit** Accrued benefit deferred to age 60.

### Death Benefit

#### Old Plan and New Plan

##### Eligibility

##### Benefit

(1) Before retirement, before age 60, before completing 13 years 4 months service

Refund of all employee contributions plus allowable interest.

(2) Before retirement, before age 60, after completing 13 years 4 months service

Benefit equal to disability retirement immediately prior to death under Option 2.

(3) Before retirement, after age 60, more than 10 years creditable service (5 years service if member prior to July 1, 1968)

Benefit equal to retirement immediately prior to death under Option 2.

(4) After retirement

Payments continued to spouse as determined by options (if any) elected before retirement.



## SCHEDULE D (continued)

### GSEPS

Eligibility 15 years of creditable service.

Benefit Benefit equal to disability retirement immediately prior to death under Option 2.

### Termination Benefit

Eligibility Termination with less than 10 years creditable service.

Benefit Return of all member contributions and employer contributions made on behalf of member with allowable interest. Life insurance premiums paid by the employee are not refundable.

### Payment Options

At application for retirement, a member must choose one of the following methods of payment. All forms are of equivalent actuarial value.

Maximum Benefit Life annuity, payable to members for the member's life with the final payment (for month of member's death) going to member's designated beneficiary.

Option 1 Full cash refund, paying a reduced retirement benefit to members so that, upon member's death, the beneficiary receives a lump sum cash settlement equal to the difference between the member's accumulated contributions at retirement and the benefit payments due to member contributions received prior to member's death.

Option 2 Joint and 100% to survivor. Member receives a reduced benefit for life with the same benefit continuing for life of beneficiary upon member's death.

Option 3 Joint and 50% to survivor. Member receives a reduced benefit for life with one-half members' benefit continuing to beneficiary for life upon member's death.

Other Options Other options are available with certain restrictions.

### Post-Retirement Adjustments

As outlined in the Appendix of the Funding Policy adopted by the Board, shown in Schedule F.



## SCHEDULE D (continued)

### Contributions

#### By Members

##### Old Plan

4% of annual compensation up to \$4,200 plus 6% of annual compensation over \$4,200. A member with 34 or more years of service may cease contributing until age 65, when he must resume contributing if he continues employment and wishes to receive additional service credit. The State pays member contributions except for 1.25% of annual compensation. These State contributions paid on behalf of members are included in the member's account for refund purposes. Covered tax officials and their employees and covered employees of State Courts continue to pay their full member contributions.

##### New Plan and GSEPS

Member contributions are 1.25% of annual compensation

#### By Employers

The employers contribute at a specified percentage of active member payroll determined annually by actuarial valuation. The State contribution is not subject to refund upon member termination.



**SCHEDULE E**

**STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS**

**Actuarial assumptions and methods adopted by the Board December 17, 2020. Valuation interest rate based on the long-term assumed investment rate of return as adopted by the Board.**

**VALUATION INTEREST RATE:** 7.00% per annum, compounded annually, net of investment expenses, composed of a 2.50% inflation assumption and a 4.50% real rate of investment return assumption.

**SALARY INCREASES:**

<b>Service</b>	<b>Assumed Annual Rate of Salary Increase</b>
1	6.75%
2	5.75
3	5.25
4	5.00
5	4.75
10	4.30
15	4.05
20	3.80
25	3.55
30	3.30
35 & Over	3.00

**RATES OF DISABILITY:** Representative values of the assumed annual rates of disability are as follows.

<b>Age</b>	<b><u>Non-Law Enforcement</u></b>		<b><u>Law Enforcement</u></b>
	<b><u>Male</u></b>	<b><u>Female</u></b>	
20	0.000%	0.000%	0.000%
25	0.000	0.000	0.000
30	0.010	0.005	0.050
35	0.040	0.010	0.125
40	0.200	0.085	1.125
45	0.375	0.215	2.625
50	0.625	0.365	3.625
55	0.875	0.565	4.125
60	--	--	--



**SCHEDULE E (continued)**

**RATES OF WITHDRAWAL:** Representative values of the assumed annual rates of withdrawal are as follows.

<u>Age</u>	<u>Non-Law Enforcement</u>		
	<u>Years of Service</u>		
	<u>0-4</u>	<u>5-9</u>	<u>10 &amp; Over</u>
<b>Male</b>			
20	40.00%		
25	30.00	16.25%	
30	25.00	12.50	8.00%
35	23.00	10.50	6.25
40	20.00	9.50	4.75
45	20.00	8.50	4.00
50	17.00	7.25	4.50
55	15.00	6.75	4.75
60	14.50	5.50	--
65	14.50	12.50	--
<b>Female</b>			
20	35.00%		
25	27.00	18.00%	
30	23.00	12.50	9.00%
35	20.00	10.25	6.50
40	18.00	9.00	5.25
45	17.00	8.00	4.25
50	16.00	7.50	4.25
55	15.00	7.25	4.25
60	15.50	7.00	--
65	16.50	12.00	--

<u>Age</u>	<u>Law Enforcement</u>	
	<u>Years of Service</u>	
	<u>0-9</u>	<u>10 &amp; Over</u>
20	11.00%	
25	6.50	3.00%
30	5.25	3.00
35	5.25	3.00
40	5.25	2.50
45	5.25	2.50
50	5.25	2.50
55	--	--



**SCHEDULE E (continued)**

**RATES OF RETIREMENT:** Representative values of the assumed annual rates of service retirement are as follows.

Age	Non-Law Enforcement Old Plan							
	Early Retirement		Age 60 or 30 years		34 years		More than 34 years	
	Male	Female	Male	Female	Male	Female	Male	Female
50	2.0%	2.0%	7.5%	6.0%	100.0%	100.0%	90.0%	100.0%
52	2.0	2.0	7.5	6.0	100.0	100.0	90.0	100.0
55	3.0	3.5	7.5	10.0	100.0	100.0	75.0	90.0
57	3.0	5.0	10.5	10.0	100.0	100.0	70.0	70.0
60			15.0	20.0	97.5	95.0	40.0	55.0
62			32.0	40.0	97.5	95.0	40.0	65.0
65			35.0	40.0	35.0	40.0	35.0	40.0
67			35.0	35.0	35.0	35.0	35.0	35.0
70			35.0	35.0	35.0	35.0	35.0	35.0
75			100.0	100.0	100.0	100.0	100.0	100.0

Age	Non-Law Enforcement New Plan and GSEPS				Law Enforcement
	Early Retirement		Normal Retirement		
	Male	Female	Male*	Female**	
50	5.0%	3.80%	60.0%	42.0%	75.0%
52	5.0	3.80	50.0	42.0	60.0
55	6.0	5.80	50.0	40.0	15.0
57	6.0	7.30	45.0	37.0	15.0
60			25.0	28.0	30.0
62			37.5	37.5	35.0
65			32.0	33.0	25.0
67			32.0	32.0	25.0
70			30.0	30.0	100.0
75			100.0	100.0	

\* An additional 20% are assumed to retire in the first year eligible for unreduced retirement with 30 years of service before age 60.

\*\* An additional 25% for ages below 53 and 20% for ages 53 to 59 are assumed to retire in the first year eligible for unreduced retirement with 30 years of service before age 60.





**SCHEDULE E (continued)**

**RATES OF DEATH BEFORE RETIREMENT:** The Pub-2010 General Employee Table, with no adjustments, projected generationally with the MP-2019 scale is used for both males and females while in active service. Representative values of the assumed annual rates of mortality while in active service are as follows:

Age	Annual Rates of Death*					
	Males		Females		Females	
20	0.0370%	0.0130%	45	0.0980%	0.0560%	
25	0.0280	0.0090	50	0.1490	0.0830	
30	0.0360	0.0150	55	0.2190	0.1230	
35	0.0470	0.0230	60	0.3190	0.1860	
40	0.0660	0.0360	65	0.4680	0.2960	

\* Base mortality rates as of 2010 before application of the improvement scale

**RATES OF DEATHS AFTER RETIREMENT:** The Pub-2010 Family of Tables projected generationally with the MP-2019 Scale and with further adjustments are used for post-retirement mortality assumptions as follows:

Participant Type	Membership Table	Set Forward (+)/ Setback (-)	Adjustment to Rates
Service Retirees	General Healthy Annuitant	Male: +1; Female: +1	Male: 105%; Female: 108%
Disability Retirees	General Disabled	Male: -3; Female: 0	Male: 103%; Female: 106%
Beneficiaries	General Contingent Survivors	Male: +2; Female: +2	Male: 106%; Female: 105%

Representative values of the assumed annual rates of mortality are as follows:

Age	Annual Rates of Death*					
	Service Retirement		Disability Retirement		Beneficiaries	
	Males	Females	Males	Females	Males	Females
50	0.3371%	0.2516%	1.2576%	1.5720%	0.7918%	0.3843%
55	0.4861	0.3251	1.8725	1.8465	0.9402	0.5334
60	0.6941	0.4493	2.3484	2.0734	1.1978	0.7529
65	1.0532	0.7366	2.7573	2.3914	1.7257	1.1057
70	1.7882	1.2863	3.4536	3.0337	2.7157	1.7000
75	3.1448	2.2799	4.4743	4.2432	4.3036	2.7500
80	5.6427	4.0900	6.0986	6.3674	6.8879	4.6778
85	10.0958	7.6043	8.8220	9.8909	11.3049	8.4315
90	16.9785	13.8596	12.9831	14.4849	18.6083	14.6496

\* Base mortality rates as of 2010 before application of the improvement scale



## SCHEDULE E (continued)

**ADMINISTRATIVE EXPENSES:** A rate of 0.35% of payroll is added to the normal contribution rate.

**AMORTIZATION METHOD:** Level dollar amortization.

**ASSET METHOD:** Fair Value.

**COST-OF-LIVING ALLOWANCE (COLA):** Beginning July 1, 2022 and each July 1 thereafter, a COLA increase will be determined as described in the Appendix of the Board Funding Policy shown in Schedule F of this report.

The assumed COLA is 1.05% annually and was determined based on the 30-year average annual COLA calculated under the median projection output of a stochastic projection of assets and liabilities prepared using the following parameters:

- For the actual fair value of asset returns, 1,000 annual returns are randomly sampled for each year of the projection period from a normal distribution of returns with a geometric mean return of 7.0% and an annual standard deviation of 12.0%.
- For the Variable COLA model, 1,000 rates of change in the CPI are randomly generated for each year of the projection period from a normal distribution with a geometric mean rate of CPI change of 2.5% and an annual standard deviation of 2.5%.
- The generated rates of return and CPI change are organized into 1,000 scenarios of projected years of rates. We verify the medians of the geometric means and annual standard deviation of the 1,000 generated scenarios is representative of the distributions from which they are generated.
- Valuation results are determined for each of the 1,000 annual scenarios for each year of the projection, including expected annual COLAs following the procedure outlined in the Appendix of the Board Funding Policy shown in Schedule F.

**DEATH BENEFITS:** It is assumed that 100% of the membership will select a beneficiary with the male three years older than the female.

**VESTED TERMINATION BENEFITS:** It is assumed that 75% of active members who terminate with 10 or more years of service before retirement will receive a benefit beginning at age 60 and 25% will receive a refund of member contributions.

**SICK LEAVE:** Assumed load on service at retirement for the practice of allowing members to convert forfeited sick leave is as follows:

- Old Plan members who retire with 34 years of service – 4.00%
- Old Plan members who retire on normal retirement – 2.00%
- Old Plan members who retire on early retirement – 1.50%
- All New Plan and GSEPS retirements – 3.25%
- All Law Enforcement retirements – 7.00%

**VALUATION METHOD:** Entry age normal cost method.



## **SCHEDULE F**

### **FUNDING POLICY OF THE ERS BOARD OF TRUSTEES**

The purpose of this Funding Policy is to state the overall objectives for the Employees' Retirement System of Georgia (System), the benchmarks that will be used to measure progress in achieving those goals, and the methods and assumptions that will be employed to develop the benchmarks. It is the intent of the ERS Board of Trustees that the Funding Policy outlined herein will remain unchanged until the objectives below are met.

This Funding Policy supercedes and replaces the Funding policy that was originally adopted by the Board of Trustees on December 19, 2013 and most recently amended on June 18, 2020.

#### **I. Funding Objectives**

The goal in requiring employer and member contributions to the System is to accumulate sufficient assets during a member's employment to fully finance the benefits the member is expected to receive throughout retirement. In meeting this objective, the System will strive to meet the following funding objectives:

- To develop a pattern of contribution rates expressed as a percentage of employer payroll and measured by valuations prepared in accordance with applicable State laws and the principles of practice prescribed by the Actuarial Standards Board.
- To maintain an increasing funded ratio (ratio of actuarial value of assets to actuarial accrued liabilities) that reflects a trend of improved actuarial condition. The long-term objective is to obtain a 100% funded ratio over a reasonable period of future years.
- To maintain adequate asset levels to finance the benefits promised to members and monitor the future demand for liquidity.
- To promote intergenerational equity for taxpayers with respect to contributions required for the benefits provided by the System.

#### **II. Measures of Funding Progress**

To track progress in achieving the System's funding objectives, the following measures will be determined annually as of the actuarial valuation date (with due recognition that a single year's results may not be indicative of long-term trends):

- **Funded Ratio** – The funded ratio, defined as the actuarial value of assets divided by the actuarial accrued liability, should increase over time, before adjustments for changes in benefits, actuarial methods, and/or actuarial adjustments. The target funded ratio will be 100 percent within 20 years of the valuation date for the first valuation conducted following the adoption of this Policy (i.e. the June 30, 2021 valuation date).
- **Unfunded Actuarial Accrued Liability (UAAL)**
  - **Transitional UAAL** – The UAAL established as of the initial valuation date for which this funding policy is adopted (June 30, 2021) shall be known as the Transitional UAAL.
  - **New Incremental UAAL** – Each subsequent valuation will produce a New Incremental UAAL consisting of all benefit, assumption and method changes and experience gains and/or losses that have occurred since the previous valuations.
- **UAAL Amortization Period**
  - The Transitional UAAL will be amortized over a closed 20-year period beginning on the initial valuation date for which this funding policy is adopted.



## SCHEDULE F (continued)

- Each New Incremental UAAL shall be amortized over a closed 20-year period beginning with the year it is incurred.
- **Employer Contribution Rates**
  - **Employer Normal Contribution Rate** – the contribution rate determined as of the valuation date each year based on the provisions of Georgia Code Section 47-2-55 (1).
  - In each valuation subsequent to the adoption of this funding policy, the required employer contribution rate will be determined as the summation of the employer Normal Contribution Rate, a contribution rate for administrative expenses, the amortization rate for the Transitional UAAL and the individual amortization rate for each of the New Incremental UAAL bases.
  - The required employer contribution rate shall not be less than the Employer Normal Contribution Rate unless the funded ratio is greater than or equal to 105%, as determined by the actuarial valuation in which the employer contribution rate is set.
  - In no event shall the employer contribution rate decrease by more than 2% from one fiscal year to the next fiscal year, unless the Board specifically elects to suspend the 2% maximum for a given valuation year.
  - In no event shall the employer contribution rate be less than 0%.
  - The valuation methodology, including the amortization of the Unfunded Actuarial Accrued Liability (UAAL), is expected to maintain reasonably stable contribution rates over time.

### III. Methods and Assumptions

The annual actuarial valuations providing the measures to assess funding progress will utilize the actuarial methods and assumptions last adopted by the Board based upon the advice and recommendations of the actuary. These include the following primary methods and assumptions:

- The actuarial cost method used to develop the benchmarks will be the Entry Age Normal (EAN) actuarial cost method.
- The long-term annual investment rate of return assumption will be:
  - Effective with the June 30, 2021 valuation date, 7.20% net of investment expenses.
  - Effective with the June 30, 2022 valuation date, reduced by 0.10% (10 basis points) from the immediate prior actuarial valuation, as long as the following conditions are met:
    - The actual rate of return for the fiscal year ending with the current valuation date exceeds the assumed rate of return from the immediate prior actuarial valuation, and
    - The assumed rate of return does not decrease below 7.00% net of investment expenses.
- The Actuarial Accrued Liability and Normal Cost of the System will include an amount sufficient to amortize and prefund a variable Cost-of-Living Adjustment (COLA) for eligible retirees and beneficiaries of the System, as described in the Appendix.
- The actuarial value of assets will be determined by recognizing the annual differences between actual and expected market value of assets over a five-year period.

The employer contribution rates determined in an annual actuarial valuation will be at least sufficient to:

1. Satisfy the annual normal cost of the System, and
2. Amortize the UAAL as a level dollar amount over a period not to exceed 20 years (for the UAAL as of the June 30, 2021 valuation date, and for each successive year of gains and losses incurred in years following the June 30, 2021 valuation date).

However, in no event shall the employer contribution rate be less than 0%.



## **SCHEDULE F (continued)**

The actuary shall conduct an investigation into the System's experience at least every five years and utilize the results of the investigation to form the basis for recommended assumptions and methods. Any changes to the recommended assumptions and methods that are approved by the Board will be reflected in this Policy.

### **IV. Funding Policy Progress**

The Board will periodically have actuarial projections of the valuation results performed to assess the current and expected future progress towards the overall funding goals of the System. These periodic projections will provide the expected valuation results over at least a 30-year period. The projected measures of funding progress and the recent historical trend provided in valuations will provide important information for the Board's assessment of the System's funding progress.

Adopted: April 21, 2022



## SCHEDULE F (continued)

### APPENDIX TO THE FUNDING POLICY

Beginning with the June 30, 2021 actuarial valuation, the Actuarial Accrued Liability and the Normal Cost of the System will include an amount sufficient to amortize and prefund a variable Cost-of-Living Adjustment (COLA) for eligible retirees and beneficiaries of the System. The manner in which such prefunded COLA will be calculated is described in this Appendix.

Effective July 1, 2022, unless otherwise noted.

#### **Definitions**

1. Actuarial Rate of Return: based on the approximate five-year average annual investment rate of return and assumptions regarding the System's cash flows; calculated by the System's actuaries in the annual valuation (see valuation Schedule B – Development of Actuarial Value of Assets).
2. COLA Rate: the percentage increase to be applied to the payee's monthly retirement benefit under the System.
3. Excess Return: the difference between the Actuarial Rate of Return and the Hurdle Rate.
4. Hurdle Rate: the minimum investment performance, as measured against the Actuarial Rate of Return, required in order for a COLA to be considered in a given year.
5. Normal Retirement Date: Generally, age 60 (55 for certain law enforcement members) with 10 years of service or any age with 30 years of service.
6. Retirement Date: the effective date of a member's retirement.
7. Shareable Portion: determined by multiplying the Excess Return by a factor which is dependent on the System's funding ratio.
8. Supplemental Guaranteed Lifetime Income (SGLI): monthly payments from the System which are funded entirely by one or more rollovers from either or both of a retiree's Peach State Reserves 401(k) or 457 plans, and not based on the retiree's years of service as a member of the System.

#### **Determination of COLA**

1. The COLA for a given fiscal year will be effective no earlier than July 1 following the approval of the most recent actuarial valuation.
2. The Hurdle Rate is set at 6.00%.
3. Determine the Excess Return as the difference between the Actuarial Rate of Return in the most recent actuarial valuation and the Hurdle Rate.
  - a. If the Actuarial Rate of Return is below the Hurdle Rate, the Excess Return is 0%, and no COLA will be paid for that year.



**SCHEDULE F (continued)**

- b. If the Actuarial Rate of Return is above the Hurdle Rate, the Excess Return is greater than 0%. Continue to Step 4.

- 4. Determine the Shareable Portion by multiplying the Excess Return by the factor returned from the following table, based on the most recent approved actuarial valuation:

<b>System Funding Ratio</b>	<b>Factor</b>
< 70.00%	0.00
70.00% - 79.99%	0.25
80.00% - 89.99%	0.50
90.00% - 99.99%	0.75
>= 100.00%	1.00

- 5. Determine the SSA OASDI COLA rate for the current calendar year, as published on [www.ssa.gov](http://www.ssa.gov) (generally in October or November of the preceding calendar year).
- 6. The COLA Rate is the lesser of the Shareable Portion and the SSA COLA rate as determined in Step 5, rounded to the nearest 0.25%.
  - a. However, in no event shall the COLA Rate be less than 0% or greater than 3%.
- 7. The COLA will be paid to all statutorily eligible retirees who have surpassed the later of their Retirement Date or Normal Retirement Date by at least 12 months.
  - a. The COLA will also be paid to beneficiaries of deceased members or retirees who have otherwise met the requirements of this Step 7.
  - b. A statutorily eligible individual is one who first became a member of this System before July 1, 2009.
- 8. The COLA will also be paid to Disabled retirees (who are statutorily eligible per Step 7b above) who have surpassed the later of their Disability Retirement Date or their 44<sup>th</sup> birthday by at least 12 months.
  - a. The COLA will also be paid to beneficiaries of deceased Disabled retirees who have otherwise met the requirements of this Step 8.
- 9. In no event will the COLA Rate be added or applied to that portion of a retiree's or beneficiary's monthly benefit payment which is in excess of one-twelfth (1/12) of the Social Security Wage Base for that calendar year, as published on [www.ssa.gov](http://www.ssa.gov).
- 10. In no event will the COLA Rate be added or applied in any fashion to any retiree's SGLI payments.