



**TAX COMMISSIONER
MEMORANDUM OF UNDERSTANDING**

O.C.G.A. 47-2-292 states that any person who becomes a tax commissioner, tax collector, or tax receiver at any time after June 30, 1983 **SHALL** be a member of the Employees' Retirement System. Effective January 1, 2009, such membership will be under provisions of O.C.G.A. 47-2-350 (GSEPS Plan) as a condition of holding office.

Also, any person who becomes a full-time (*) employee of a tax commissioner, tax collector, or tax receiver at any time after June 30, 1983, **SHALL** have the option of becoming a member of the Employees' Retirement System. Effective January 1, 2009, such membership will be under the provisions of O.C.G.A. 47-2-350 (GSEPS Plan). Such option must be exercised within 180 days after the date of employment. The date of membership election will be that person's membership date.

Pursuant to Georgia Laws 1990 (O.C.G.A. 47-2-292(h)), tax officials and/or full-time employee(s) of the tax office will be allowed to participate in both the state retirement system and the county or other local retirement or pension systems.

*Full-time employee is defined as an individual occupying a position requiring performance of 35 hours per week at least 9 months of the year. Employees who work less than 35 hours a week are considered part-time and not eligible for membership in the Employees' Retirement System.

To be completed by the Tax Commissioner:

This is to certify that I understand the above statutory provisions and my full-time employees have been given an opportunity to establish membership with the Employees' Retirement System of Georgia. Also, I understand that any prospective full-time employee of this tax office will be given an opportunity to elect membership. An election of Employees' Retirement System membership or non-membership will be filed with the Employees' Retirement System.

Date

Signature of Tax Official

County Tax Office

Return this signed form to the Employees' Retirement System of Georgia **within 30 days of taking office.**

Mail to the following address:

Employees' Retirement System
Two Northside 75, Suite 300
Atlanta, GA 30318

For questions, contact ERS at 1-800-805-4609 or, in Metro Atlanta, 404-350-6300