

Board Policy GBQ: Professional Personnel Retirement Status: ADOPTED

Original Adopted Date: 09/11/2000 | **Last Revised Date:** 11/27/2012
Teachers Retirement System of Georgia (TRS)

All employees, pursuant to applicable statute, who are eligible to participate in the Teachers Retirement System of Georgia (TRS) are required, under the provisions of the law, to become members of TRS when employed by the DeKalb County Board of Education. The state and the Board shall contribute their portions of the funds as required by law, and the employee's portion shall be deducted from the employee's salary as required by law.

All covered compensation paid by the Board to eligible, full-time employees shall be reported to TRS.

Public School Employees Retirement System of Georgia (ERS)

All employees, pursuant to applicable statute, who are eligible to participate in the Public School Employees Retirement System of Georgia are required, under the provisions of O.C.G.A. § 47-4-40, to become members when employed by the Board.

Medicare

All employees who were initially employed or reemployed after March 31, 1986, are required by federal law to pay Medicare tax. The Medicare employer contributions must be charged against the Alternative Plan to Social Security.

Social Security

All part-time and substitute employees are eligible to participate in the Social Security Program and, when required under the provisions of federal law, may pay contributions to FICA when employed by the Board.

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

Note: *The State of Georgia requires acceptance of Terms and Conditions before reviewing the code. To 'accept' click here: [State of Georgia Terms and Conditions](#) After accepting, return here and click on the links below to be taken to each specific code.* **You should only have to do this one time per session.**

State	Description
O.C.G.A. 47-01-0021	<u>Termination of membership in public retirement system for public employment related crimes</u>
O.C.G.A. 47-01-0022	<u>Forfeiture of rights and benefits for committing public employment related crimes</u>

State	Description
O.C.G.A. 47-01-0031	<u>Discretionary post-retirement benefit increases subject to reduction by legislation</u>
O.C.G.A. 47-03-0001	<u>Teacher Retirement System - general definitions</u>
O.C.G.A. 47-03-0060	<u>Membership requirements in Teachers Retirement System</u>
O.C.G.A. 47-03-0063	<u>Membership of full-time lunchroom, maintenance or warehouse managers in TRS</u>
O.C.G.A. 47-03-0092	<u>Absence from employment due to sick leave; TRS creditable service</u>
O.C.G.A. 47-03-0101	<u>Eligibility and application for retirement; duration of benefits</u>
O.C.G.A. 47-03-0127.1	<u>Employment of retired teacher as full-time teacher or in other capacities</u>
O.C.G.A. 47-04-0001	<u>Public School Employees Retirement System Act - short title</u>
Federal	Description
29 USC 623	<u>Prohibition of age discrimination</u>
29 USC 631	<u>Age Discrimination in Employment-age limits</u>