



PERFORMANCE AUDIT • REPORT NUMBER 24-20 • APRIL 2025

Retired Teachers Return to Work

Requested information on the full-time employment of retired teachers

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DOAA
Georgia Department
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Performance Audit Division

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Why we did this review

O.C.G.A. § 47-3-127.1 requires the Department of Audits and Accounts to conduct a performance audit to determine:

1. The value and necessity of employing retired teachers in accordance with the law's provisions; and
2. The effects of such employment on school systems, the statewide teacher workforce, and the Teachers Retirement System of Georgia.

About House Bill (HB) 385

Passed in 2022, Georgia House Bill (HB) 385—codified as O.C.G.A. § 47-3-127.1—enables select retired members of the Teachers Retirement System of Georgia (TRS) to teach full-time in public school grades preK-12 while continuing to receive their full retirement benefits. The policy is intended to address teacher shortages.

To be eligible for re-employment, retirees must be certified teachers retired for at least one year and have at least 30 years of creditable service with TRS. Employment is limited to high-need subject areas, as identified by the Georgia Department of Education. HB 385 will sunset on June 30, 2026.

Since the inception of HB 385, school systems employed 635 full-time retired teachers, accounting for approximately \$11.1 million in contributions to TRS.

Retired Teachers Return to Work

Requested information on the full-time employment of retired teachers

What we found

More than half of school systems employed at least one retired teacher full time under HB 385. Total employment represented less than 1% of the statewide teacher workforce, resulting in a minimal impact overall, though most retirees worked in regions that report higher vacancies. School systems primarily identified operational benefits associated with this employment but faced challenges with statutory provisions.

Employing full-time retired teachers had a minimal effect on the ongoing need for teachers and on TRS.

Since the inception of HB 385, 635 retired teachers worked full time within approximately half (133) of school systems. Most worked in positions dedicated to special education, math, or science, which systems largely agreed are hard to fill. Regions that employed the most retirees also typically report more teacher vacancies.

HB 385 has had a minimal effect on the continued need for teachers and on TRS. The number of full-time retirees employed each year (approximately 350) is substantially smaller than the statewide teacher population (approximately 125,000) and vacant or not fully certified positions (approximately 6,000). TRS contributions related to this population totaled \$11.1 million, which represented less than 1% of the \$31.5 billion in total contributions.

Most school systems that employed retired teachers identified operational benefits.

Nearly 65% (103) of the 163 school systems that responded to our survey indicated they plan to begin or continue utilizing HB 385. Most systems agreed that retired teachers offer experience and qualifications to effectively manage classrooms and mentor colleagues, which prior literature has found can positively impact student achievement outcomes. When unable to hire retired teachers, systems often had to employ less experienced or uncertified teachers or increase class sizes to account for vacancies.

Statutory requirements posed barriers for school systems.

Eight other southern states recently enacted similar legislation to address teacher shortages, but Georgia's law is generally more restrictive. No other state limits employment by both subject area and geography or requires 30 years of creditable service, and only one other state requires candidates to be retired for at least one year before re-employment. Georgia's restrictions are intended to prevent the over-utilization of retirees and limit any negative impact on TRS and the teacher workforce. Additionally, because return-to-work laws may incentivize earlier retirement, any changes to the current requirements could create a financial burden for TRS. As a result, an actuarial study should be completed to assess the impact of any proposed changes.

Among the systems that responded to our survey, nearly half (73, or 45%) indicated provisions of the law prevented their system from employing a retired candidate who would otherwise have been considered or hired. Furthermore, 45 (63%) of the 72 respondents that did not utilize HB 385 expressed difficulty in finding candidates who are both willing to work full time and meet the statutory eligibility requirements. Most commonly, school systems faced challenges with employing retirees in the identified high-need subject areas. Systems also faced challenges with finding retirees with 30 years of creditable service and/or a one-year break in service.

The statutory definition of a high-need subject area has also created challenges. State law limits employment of full-time retired teachers to three subjects with the greatest vacancy rates in a Regional Education Service Agency. However, the Georgia Department of Education (GaDOE) surveys that were statutorily required for determining high-need subjects do not collect adequate information on both unfilled and budgeted teaching positions by subject area, making it challenging to accurately calculate vacancy rates.

What we recommend

If the law is extended beyond June 2026, the General Assembly should consider whether the current statutory methodology for identifying high-need subject areas is an effective measurement for addressing teacher shortages. Additionally, GaDOE should ensure its survey design aligns with the legislative intent, if applicable.

See **Appendix A** for a detailed listing of recommendations.

Agency Response: *The Georgia Department of Education (GaDOE), the Georgia Professional Standards Commission (GaPSC), and the Teachers Retirement System of Georgia (TRS) agreed with the findings and applicable recommendations.*

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Purpose of the Audit

O.C.G.A. § 47-3-127.1 requires the Department of Audits and Accounts to conduct a performance audit prior to July 1, 2025, that includes:

1. A determination of the value and necessity of the employment of beneficiaries of the Teachers Retirement System of Georgia (TRS) as full-time public school teachers; and
2. A determination of the effects of such employment on the local school systems, TRS, and the statewide teacher workforce.

A description of the objectives, scope, and methodology used in this review is included in **Appendix B**. A draft of the report was provided to TRS, the Georgia Department of Education, and the Georgia Professional Standards Commission for their review, and pertinent responses were incorporated into the report.

Background

School systems across the United States have faced teacher shortages exacerbated by the COVID-19 pandemic. Despite an increase in college enrollment over the past few decades, fewer graduates are completing four-year degrees in education, resulting in fewer qualified teaching candidates nationwide. In Georgia, news reports indicate stress from increasing workloads and dissatisfaction with teacher pay have also negatively impacted teacher retention.

To address teacher shortages in Georgia, school systems have offered local supplemental bonuses and non-financial incentives, such as software that enables certain teachers to report to classrooms virtually. Moreover, Georgia passed \$7,000 in statewide pay raises for teachers between 2019 and 2023, in addition to adopting an annual income tax credit for select teachers who are newly employed at qualifying low-performing or rural schools. Most recently, Georgia House Bill 385 (made effective in 2022) allows certain retired teachers to be employed in public schools full time while still collecting retirement benefits.

History of Return-to-Work Laws

Normally, once a member has retired with the Teachers Retirement System of Georgia (TRS, described below), they may only be employed with a TRS-eligible employer under certain circumstances. Re-employment can occur if the retiree is working part time (i.e., no more than 49% of a full-time schedule), which does not impact the collection of retirement benefits. Alternatively, the retiree may be restored to service if seeking full-time employment, which causes any benefits collected in retirement to be paused.

Georgia and other states have a history of addressing teacher shortages by temporarily allowing retired teachers to return to work full time while still receiving part or all of their retirement benefits. As shown in **Exhibit 1**, O.C.G.A. § 47-3-127.1 was in effect between 2002 and 2013 to address shortages related to various certified school personnel positions that were expected to worsen as

retirements increased. As discussed in more detail below, the statute was enacted once again in 2022 with different criteria to address teacher workforce shortages that emerged during the COVID-19 pandemic.

Exhibit 1

Statutory return-to-work program has been used to address teacher shortages (CY 2002-2022)

Major Provisions	Calendar Year Enacted			
	2002	2004	2008	2022
Eligible Schools	Approximately 600 low-performing schools	All public schools	All public schools	All public schools
Eligible Retirees	Normal service retirement as of 12/31/2001	Service retirement as of 12/31/2003	Normal service retirement for 1 year or more	Retired with at least 30 years of service for 1 year or more
Employment Length	5 years	No limit	No limit	No limit
TRS Contributions	Employer pays only employer contributions	Employer pays only employer contributions	Employer pays employer and employee contributions	Employer pays employer and employee contributions
Positions to Which Retirees May Return	Classroom Teacher, Improvement Specialist	Classroom Teacher, Principal, Superintendent, Counselor, Librarian	Classroom Teacher, Principal, Superintendent, Counselor, Media Specialist, Improvement Specialist (RESAs only)	Classroom Teacher in eligible subject areas
Expiration Date	July 1, 2008	None (replaced by 2008 statute)	June 30, 2013 ¹	June 30, 2026

¹The 2008 law was originally set to expire on June 30, 2016, but was later modified to be automatically repealed on June 30, 2013. Source: O.C.G.A. § 47-3-127.1; Georgia Laws 2002, 2004, 2008, and 2022

Following its expiration in 2013, O.C.G.A. § 47-3-127.1 was reinstated on July 1, 2022, with the passage of House Bill (HB) 385. The current statute provides that certain TRS beneficiaries may be employed full time as certified public school classroom teachers in grades pre-K through 12 while still collecting their earned benefits. To be eligible, retirees must meet the following criteria:

- Have obtained 30 or more years of creditable service with TRS;
- Have at least a one-year break in service from the date of their retirement; and
- Be primarily teaching in an area of highest need, as determined for the school system's assigned Regional Education Service Agency (RESA).¹

¹ Public school systems are assigned to one of the state's 16 RESAs, which provide educational and support services. See page 8 for additional information.

Employers must notify TRS within 30 days of employment of a beneficiary. Employers are further required to pay to TRS both employer and employee contributions. HB 385 will automatically sunset on June 30, 2026.

Subject areas of highest need are determined annually

State law defines an area of highest need as “one of three content areas for which there are the greatest percentages of unfilled positions for classroom teachers in a RESA.” Annually, the Georgia Department of Education (GaDOE) is required to determine the areas of highest need for each RESA and report them to TRS. State law provides that the determination will be based on a five-year average review of a survey reported by local school systems to GaDOE. Furthermore, it provides that GaDOE will consult with the Georgia Professional Standards Commission for this determination. Since the inception of HB 385, special education, math, science, English language arts, and elementary education have been identified as areas of highest need across the state. It should be noted Georgia House Bill 32, made effective in 2021, also authorizes an annual income tax credit for select teachers employed in areas of highest need.

Teachers Retirement System of Georgia

The Teachers Retirement System of Georgia (TRS) provides retirement benefits for teachers employed in covered positions by collecting contributions from employees and employers, investing those contributions, and paying monthly benefits to members when they retire. The majority of TRS members are public school (pre-K through 12th grade) teachers and administrators, who must join TRS as a condition of full-time employment.² Other members are employed with the University System of Georgia.

As of June 30, 2024, approximately 535,000 state and local employees were TRS members, making it the largest retirement system administered by the state of Georgia. Approximately 295,000 members are employees of public school systems, and another 123,000 have retired from a public school employer.

Retirement Eligibility

TRS manages a defined benefit plan, which provides a monthly retirement benefit based on the member’s salary and years of service. Generally, the greater the years of service and the higher the average salary, the higher the retiree’s benefit will be.

As shown in **Exhibit 2**, retirement eligibility is based on one of three categories of retirement, which impacts the benefits collected in retirement. Nearly all TRS retirees (92%) are retired based on Normal Retirement and another (4%) entered Disability Retirement; both offer benefits based on the standard benefit calculation. Significantly fewer (4%) opted for Early Retirement, which results in reduced benefits based on the number of years remaining until the member would have reached the normal retirement age.

² Teachers employed at state schools (i.e., the Georgia Academy for the Blind and Georgia School for The Deaf) are members of the Georgia Employees’ Retirement System unless they are a previously vested member of TRS and have subsequently sought employment at a state school.

Exhibit 2**Retirement benefits are based on retirement eligibility**

Benefit Calculation	Retirement Eligibility		Retirement Benefit	Percent of Retired TRS Members
Years of creditable service x 2% x average monthly salary for the two highest consecutive years of service	Disability Retirement	Any age with at least 10 years of creditable service and a permanent disability	Up to 60% of the highest two-year average salary	4%
	Early Retirement	Any age under 60 with at least 25 years of creditable service	Benefit reduced by 7% for each year under 30 years of service or each year under the age of 60	4%
	Normal Retirement	Any age with at least 30 years of creditable service or Age 60 with at least 10 years of creditable service	Between 20% and 80% of the highest two-year average salary	92%

Source: O.C.G.A. §§ 47-3-101, 47-3-120, and 47-3-122, TRS internal data and documents

State law enables retirees to be employed in certain circumstances and still receive retirement benefits. Retired TRS members can work for non-TRS employers, such as the private sector or state government, without being subject to hours or earnings limitations. However, state law may require re-employed retirees to join the Employees' Retirement System if they work for a state agency.

Members re-employed by another TRS-affiliated employer are subject to limitations. Specifically, retired TRS members who seek to return to work at a TRS-affiliated employer and collect their full retirement benefits must wait one month following retirement to begin working part time and—under HB 385—must wait one year following retirement to work as a full-time classroom teacher. Full-time employment is not allowed for members who opt for early retirement. These limitations are intended to deter TRS members from entering early retirement and immediately becoming re-employed to receive both a salary and retirement benefits, along with discouraging TRS members from continuing employment in the same position after retiring.

A retiree is considered restored to service if their new position pays more than half of their final average salary and would otherwise be held by another teacher. If the retiree is restored to service, they can choose to terminate their benefits and rejoin the system. This requires the retiree to once again contribute to TRS while also accruing additional creditable service, ultimately resulting in a re-computation of benefits. Alternatively, the retiree can choose to suspend their benefits while working without having to rejoin TRS, with retirement benefits resuming once they have returned to retirement. Retirees who choose to suspend their benefits will not accrue additional creditable service.

Retirement Services Division

The Retirement Services Division of TRS oversees all retiree payroll operations, in addition to collections related to retiree deaths. The division also ensures compliance with procedures related to retirees returning to work, including employment pursuant to HB 385. All employers participating in TRS must submit an employment verification form (EVF) whenever there is a change to a retired member's employment status. EVFs are submitted through an online portal.

For HB 385 employment, employers submit information on the employee's type of employment, the subject area they will be teaching, their monthly salary, their anticipated employment date, and the RESA to which their employing school system belongs. The online portal automatically approves or denies most EVFs based on whether submissions meet all eligibility criteria in law.³ TRS staff manually review flagged submissions, and management regularly monitors to ensure accuracy.

TRS Financials

As shown in **Exhibit 3**, the net position of TRS has increased by 35% since fiscal year 2019. Most financial growth occurred from gains on investments and employer contributions. The Georgia General Assembly annually sets the employer and employee contribution rates for TRS based on an actuarial investigation intended to ensure the system remains adequately funded.

Exhibit 3

The net position of TRS has increased¹ (FY 2019-2024)

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Beginning of Year	\$75,532,925	\$78,788,937	\$81,161,558	\$102,146,688	\$87,122,859	\$94,991,195
Additions	\$8,298,296	\$7,659,291	\$26,505,378	(\$9,220,474)	\$13,938,461	\$17,530,250
Employer	\$2,560,989	\$2,733,089	\$2,490,404	\$2,691,316	\$2,923,577	\$3,121,575
Member	\$759,474	\$800,864	\$817,090	\$853,376	\$911,542	\$968,016
Other²	\$4,977,833	\$4,125,338	\$23,197,884	(\$12,765,166)	\$10,103,342	\$13,440,659
Deductions	\$5,042,284	\$5,286,670	\$5,520,248	\$5,803,355	\$6,070,125	\$6,347,444
End of Year	\$78,788,937	\$81,161,558	\$102,146,688	\$87,122,859	\$94,991,195	\$106,174,001
Employer Contribution Rate	20.90%	21.14%	19.06%	19.81%	19.98%	19.98%
Employee Contribution Rate	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%

¹ These figures are reported in thousands. TRS financial statements are audited annually by an independent accounting firm.

² Other additions include dividends, interest, and equity from stocks and other investments (e.g., real estate).

Source: TRS Annual Comprehensive Financial Reports and TRS website

Since 2019, the TRS employer contribution rate has fluctuated around 20%, while the employee contribution rate has remained at 6%. Employer contributions are a small portion of the retirement system's total value

³ Between fiscal years 2023 and 2024, TRS indicated it approved 624 EVFs and denied 116.

(approximately 3%) despite being a major source of funding for the system. Between fiscal years 2023 and 2024, TRS received approximately \$8.6 million in employer contributions and \$2.4 million in employee contributions from HB 385 employment. This represents less than 1% of the total contributions received during this period.

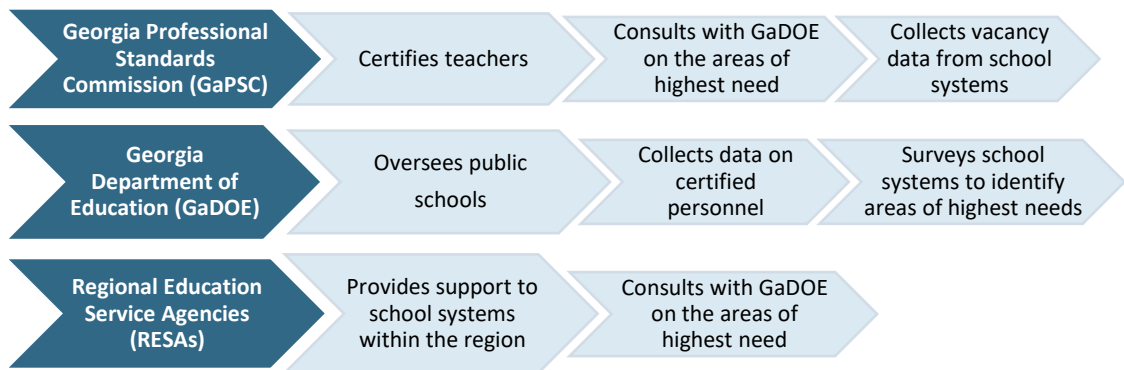
Between fiscal year 2020 and 2024, the percentage of members leaving TRS slightly outpaced the percentage of new members joining the system. Additionally, there was a recent increase in the number of Georgia teachers leaving the teaching profession before becoming vested in TRS or before reaching 30 years of creditable service. TRS indicated more teachers have retired or left the profession in recent years due to concerns about working during the COVID-19 pandemic. However, TRS noted an increase in the number of retirees that have now returned to work and attributed this to changing economic conditions since the pandemic.

State Agencies Involved in Public Education

To become a teacher in Georgia public schools, an individual traditionally must first become certified through the Georgia Professional Standards Commission. Georgia’s public schools are subject to rules and regulations ordered by the State Board of Education and are overseen by the Georgia Department of Education. Georgia has 180 county and city school systems, as well as state schools for the blind and deaf, and state and local charter schools.⁴ Each school system belongs to one of 16 Regional Education Service Agencies. These entities are shown in **Exhibit 4** and discussed on the next page.

Exhibit 4

Multiple entities oversee and support public education



Source: Agency documents

⁴ Between fiscal years 2023 and 2024 (the main periods under review for this report), we identified 52 charter schools authorized by the State Charter School Commission. Additionally, an undetermined number of charter schools are authorized by local boards of education.

Georgia Professional Standards Commission

The Georgia Professional Standards Commission (GaPSC) oversees the teacher credentialing process in Georgia by setting educator preparation standards, approving traditional educator preparation (i.e., preparation offered by colleges and universities), and approving alternative certification programs for individuals who did not complete a traditional program. State law requires all Georgia public school educators to hold state certification issued by GaPSC. Individuals seeking to become certified teachers must first choose a grade level and subject area to teach, then ensure that they meet content assessment requirements to become certified. Individuals can pursue either traditional or non-traditional certification pathways.

- **Traditional certification pathway** – The traditional pathway is the most common and is for individuals who enrolled in a college or university teaching certification program to subsequently become a teacher.
- **Non-traditional certification pathway** – The non-traditional pathway is less common but offers an alternative for individuals with a bachelor’s degree in an area other than education to obtain a temporary teaching certificate. Individuals on this pathway enroll in the Georgia Teacher Academy for Preparation and Pedagogy (GaTAPP), which seeks to equip individuals with the necessary skills for being a teacher. This path is generally pursued by individuals entering the teaching profession as a second career.

Individuals are considered fully certified to teach if they have either successfully completed a GaPSC-approved educator preparation program or have been verified by GaPSC as having “satisfactory experience” for certification purposes, which can include individuals who have experience teaching out-of-state but have never held a teaching certificate in Georgia. Conversely, individuals are considered not fully certified when employed in a teaching position prior to completing an educator preparation program. It should be noted that individuals can be fully certified but teaching in an area for which they do not hold the required certification (i.e., out-of-field teachers).

Retirees seeking to return to work under HB 385 must confirm their certification status with GaPSC and either hold a professional teaching certificate or obtain a one-year non-renewable teaching certificate. Alternatively, employers can apply for a three-year non-renewable teaching certificate on behalf of retirees, which would enable them to temporarily teach out-of-field under HB 385. Failure to obtain full certification prior to the expiration of non-renewable certificates would result in termination of employment.

Georgia Department of Education

The Georgia Department of Education (GaDOE) oversees public schools, which includes collecting data on certified personnel and monitoring system compliance with state policies. School systems must adhere to state and federal rules, such as

requirements related to curriculum standards, class sizes, and teacher certification. However, under what is known as system flexibility, systems may be approved for waivers that allow them to implement locally decided policies (e.g., larger than recommended class sizes) if the system can demonstrate that the local policy will not adversely impact student performance.⁵ Waivers for class size and teacher certification restrictions can impact data reported for the number of teaching positions needed.

Regional Education Service Agencies

Each of the 180 county and city school systems belongs to one of the 16 geographically determined Regional Education Service Agencies (RESAs) across Georgia, as shown in **Appendix C**. Charter schools also have the option of joining their local RESA or remaining unaffiliated. RESAs are intended to support school systems through programs, such as professional development, curriculum and instruction planning, and school improvement. For HB 385, GaDOE annually surveys school systems and consults with GaPSC and RESAs to identify the areas of highest need for these geographic regions and for unaffiliated charter schools.

⁵ All state charter schools and 178 systems currently use system flexibility, while two Title 20 systems do not.

Requested Information

Finding 1: Most school systems identified a need to employ full-time retired teachers, primarily in regions with more vacancies.

Since the inception of HB 385, 635 retired teachers returned to work full time for at least one school year. Most worked in special education, math, and science. Approximately half of all school systems employed at least one full-time retired teacher, and the regions that employed the most retired teachers typically have more teacher vacancies.

Between fiscal years 2023 and 2025, 180 school systems, more than 60 charter schools⁶, and two state schools were eligible to employ retired teachers. Among them, 55% (133) utilized HB 385. Of the 110 school systems that did not utilize HB 385, 41 did not report any vacancies to GaPSC and most of the remaining 68 reported fewer than 10 vacant positions. It should be noted that GaPSC vacancy data includes positions not filled as well as those filled by a teacher not fully certified. See **Appendix B** for further discussion of the data and its limitations.

Based on our survey,⁷ school systems utilizing HB 385 appeared to do so out of necessity after attempting to hire teachers through traditional methods. Nearly all of the 91 respondents who employed retirees indicated that they always consider other recruitment options before hiring a retired teacher. Most indicated that they always advertise job openings (93%) and always interview or consider applications from non-retired candidates before hiring a retired teacher (88%). However, fewer (56%) reported offering the position to a non-retired teacher first.

Our survey results and interviews also showed that the actual usage of HB 385 may understate the potential need. Of the 72 school system survey respondents who did not utilize HB 385, 63% (45) indicated they wanted or planned to use it but could not. In many cases, school systems were unable to find retirees who were willing to return to work and met the statutory eligibility requirements, such as 30 years of creditable service. For example, one system reported reaching out to approximately 100 retirees but only five responded and none met the requirements. (See Finding 4 for further discussion of barriers to HB 385 utilization.)

Since fiscal year 2023, 635 retired teachers have returned to full-time employment under HB 385.⁸ Annual employment increased 78%—from 241 in fiscal year 2023 to 428 in fiscal year 2025. As discussed below, full-time employment of retired teachers varied by geographic region and subject area.

Geographic Distribution

As shown in **Exhibit 5**, school systems in all RESAs hired teachers under HB 385, but most were employed in the Metro, Northwest Georgia, First District, and

⁶ The number of charter schools each year fluctuates due to openings and closures of schools.

⁷ We surveyed school systems to determine the necessity, value, and effects of employing retired teachers. The survey was sent to 236 school superintendents, and 163 (69%) responded.

⁸ The period reviewed is from July 1, 2022, to December 31, 2024.

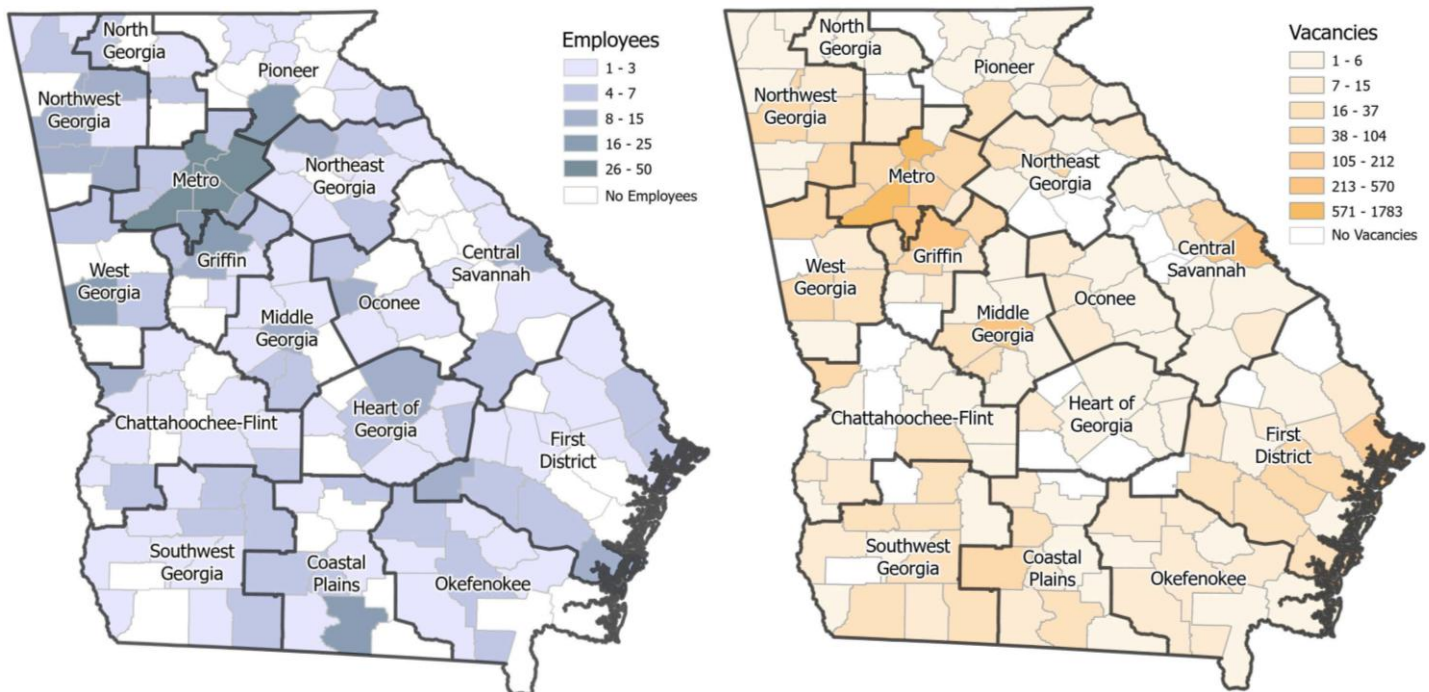
The Georgia Professional Standards Commission defines a vacancy as either an unfilled position or a position filled with not fully certified personnel (e.g., substitute teacher, out-of-field teacher).

Griffin RESAs. School systems within these RESAs also employ the most teachers statewide and typically report more teacher vacancies.⁹ In contrast, regions with the least utilization—the North Georgia, Central Savannah River Area, Oconee, and Okefenokee RESAs—typically reported fewer vacancies and smaller teacher populations. A list of school systems, their utilization of HB 385, and average reported teacher vacancies are provided in **Appendix D**.

One RESA with low utilization—the Central Savannah River Area—reported more teacher vacancies than most other RESAs, primarily due to one school system that accounted for more than 80% of the RESA’s vacancies (Richmond County Public Schools). School systems in this RESA expressed difficulty with recruiting qualified teachers because it is a predominantly rural area. These systems (including Richmond County) further expressed difficulty with utilizing HB 385 due to restrictions in the law.

On average, systems employed five retired teachers, though most (74, or 56%) employed only one to three retired teachers. Seven systems, most within the Metro RESA, employed 20 or more (up to 49). Most city and county school systems (125) employed retired teachers, compared to few charter schools (8) and no state schools.¹⁰

Exhibit 5
Regions with more reported vacancies also employed more retired teachers¹ (FY 2023-2025)



¹ The Emanuel County School District was a member of the Central Savannah RESA but became a member of the First District RESA in fiscal year 2025. Retired teachers are illustrated based on distinct counts while vacancies are based on averages.
 Source: DOAA analysis of GaPSC and TRS data

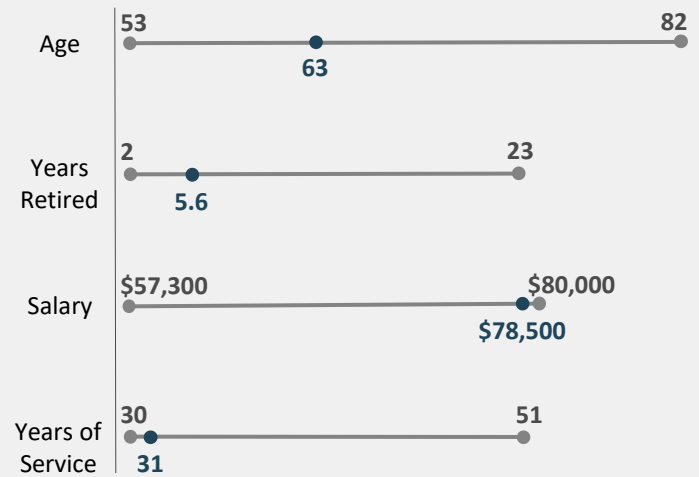
⁹ GaPSC annually surveys school systems to identify the number of vacancies for budgeted certified personnel positions. GaPSC indicated it received a response from all school systems for each year under review.

¹⁰ Teachers employed with the state schools are typically members of the state Employee Retirement System instead of TRS.

Retired Teacher Trends

Between fiscal years 2023 and 2025, most retired teachers (64%) returned to work at the same school system from which they retired and nearly 90% started employment at the beginning of the school year. Among the 241 retired teachers who began full-time work in 2023, 84 (35%) did not return in 2024 and another 53 (22%) did not return in 2025 (resulting in a two-year retention rate of 43%). School systems largely indicated that attrition occurred because the teachers initially only committed to working full time for one year or they had personal reasons that impacted their ability to continue employment (e.g., health concerns, family commitments). Statewide, overall teacher retention averaged 86% between fiscal years 2020 and 2024.

On average, retired teachers who returned to work full time were aged 63, had been in retirement for 5.6 years, had 31 years of creditable service, and were paid approximately \$6,500 monthly (or \$78,500 annually).¹ Additionally, one-third of retired teachers who returned to work full time were employed part time the year prior (79 in 2022 and 93 in 2023).



¹ Averages and ranges are based on retired teachers employed between fiscal years 2023 and 2024. The illustrated minimum and maximum salaries are based on the highest step of the state salary schedule (i.e., teachers with more than 21 years of experience).

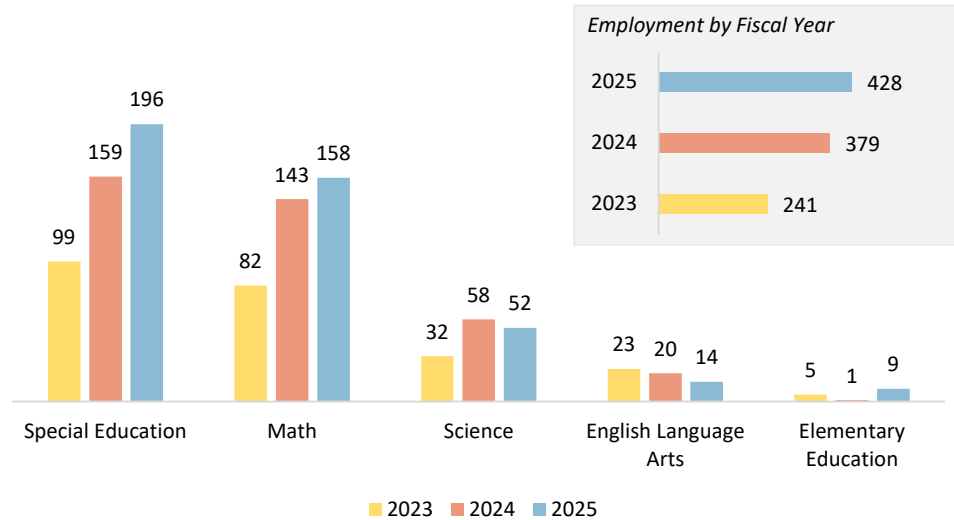
Source: DOAA analysis of TRS data and GaDOE documents

Subject Areas of Highest Need

Statewide, the Georgia Department of Education (GaDOE) consistently identified five subjects as areas of highest need. As shown in **Exhibit 6**, most retired teachers were employed in special education, math, and science, which were also identified as high-need subjects in most RESAs. English language arts and elementary education were also identified as high-need subjects, but in fewer RESAs. As such, significantly fewer retired teachers were employed in these subjects. (See Finding 5 for additional information about the identification of areas of highest need.)

Exhibit 6

Most retired teachers¹ were employed in special education, math, and science (FY 2023-2025)



¹ Totals are shown per fiscal year, so figures differ from other totals in the report that are distinct counts. Fiscal year 2025 is a partial year (as of December 31, 2024).

Source: DOAA analysis of TRS data

Agency Response:

GaDOE, GaPSC, and TRS agreed with this finding. GaPSC stated that it views the Retired Teachers Return to Work bill as a “critical option for local school systems” and strongly supports its extension. TRS noted that it agrees with this finding “based on TRS’s consistent engagement with employers statewide.”

Finding 2: HB 385 has had a minimal impact on the ongoing need for teachers and on TRS.

Since the inception of HB 385, more retired teachers have become employed full-time each year in subject areas identified as high need. However, the number of employed retired teachers has not significantly impacted the statewide workforce, and there is continued need for qualified teachers statewide. Additionally, HB 385 employment has not significantly impacted the Teachers Retirement System of Georgia (TRS).

As previously discussed, 635 retired teachers have returned to full-time employment under HB 385. This is substantially smaller than the total teacher workforce (approximately 125,000) and the reported number of vacant or not fully certified positions (approximately 6,000). As such, the introduction of HB 385 has had a minimal effect on the statewide teacher population and on TRS.

Statewide Teacher Workforce

As shown in **Exhibit 7**, the number of retired teachers who became employed under HB 385 has averaged approximately 350 since the program has been in effect. This population represents less than 1% of the total statewide teacher population. Additionally, since the inception of HB 385, school systems have consistently reported more than 5,000 teacher vacancies each fiscal year.

Exhibit 7

The average number of retirees hired each year is minimal compared to the average teacher population and vacancies (FY 2023-2025)



¹ The Georgia Professional Standards Commission defines a vacancy as either an unfilled position or a position filled with not fully certified personnel (e.g., substitute teacher, out-of-field teacher). School systems self-report, and counts have not been audited or verified.

Source: GaDOE website and DOAA analysis of GaPSC and TRS data

The Georgia Department of Labor projected that demand in elementary and secondary schools will be a major driver for employment, outpacing all other industry subsectors through 2028.¹¹ Since fiscal year 2020, the statewide teacher population increased 6%, and reported vacancies have fluctuated but briefly increased in fiscal year 2024. Factors impacting the state teacher workforce and vacancies are discussed below.

- **K-12 Student Enrollment** – Between fiscal years 2020 and 2025, the number of students enrolled in public schools has been largely unchanged (approximately 1.75 million). However, the distribution of enrollment by instructional program¹² has changed, which has increased the number of state-funded teaching positions. Specifically, in recent years, more students are enrolled in special education instruction programs that have lower student-teacher ratios (e.g., Students with Disabilities, Gifted).

¹¹ The projection uses a baseline of 2018 and does not separate public and private education.

¹² There are 18 instructional programs within the state Quality Basic Education (QBE) funding formula, which is used for operating costs, such as teacher salaries. Full-time equivalent student counts in each program determine school systems' funding, using a formula that differentiates costs for students based on the program's student teacher ratios.

- **Retention and Attrition** – Between fiscal years 2020 and 2024, statewide teacher retention averaged 86%.¹³ According to GaDOE data, teacher attrition most commonly occurs due to unspecified resignations (75%), retirement (14%), or switching school systems (6%). As discussed on page 6, the COVID-19 pandemic also contributed to increases in resignations and retirement around fiscal year 2020, but industry representatives indicate some of those that left teaching have recently sought to return to work due to economic factors.
- **Certification Pathways** – Between 2016 and 2024, the number of individuals enrolled in teacher certification pathways increased by 41% (7,700 enrollees in 2024). Additionally, the number of individuals completing certification pathways increased by nearly 30% (5,300 completers in 2024). School systems we surveyed noted they have hired individuals working on a certification pathway if they could not employ a fully certified teacher or a retired teacher with HB 385.

School systems we surveyed largely indicated it takes between 30-59 days to fill a vacancy with a fully certified teacher. However, subjects such as special education, math, science, and world languages often take longer. According to systems, utilization of HB 385 has helped address some subject area vacancies for hard-to-fill areas.

Teachers Retirement System of Georgia

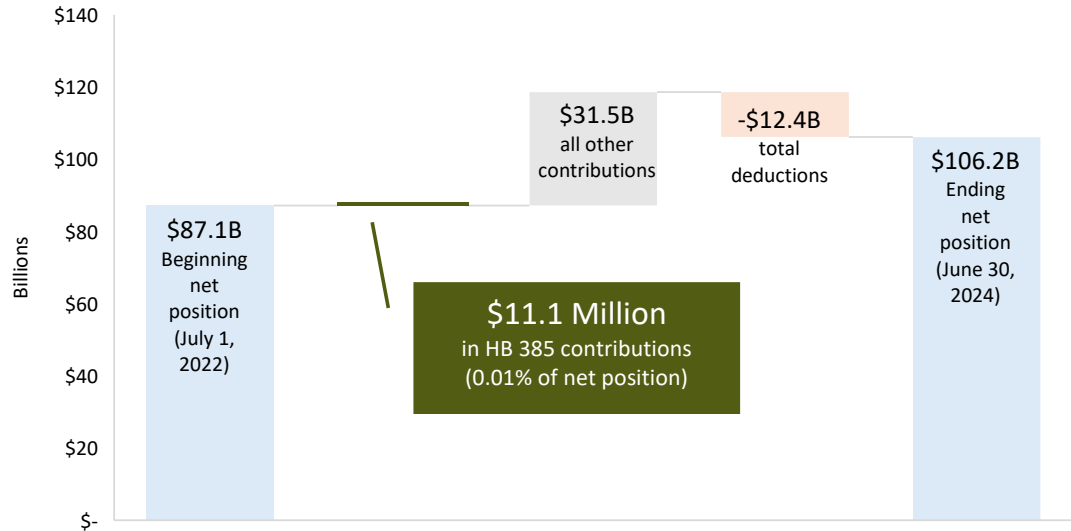
Changes in the statewide teacher population, including the full-time employment of retired teachers, have had a minimal financial and operational effect on TRS.

As noted on page 5, TRS experienced overall growth in the valuation of its assets—from \$78.8 billion in fiscal year 2019 to \$106.2 billion in fiscal year 2024. Funding from HB 385 employer and employee contributions comprised less than 0.1% of contributions to TRS—approximately \$3.5 million in fiscal year 2023 and \$7.5 million in fiscal year 2024 (see **Exhibit 8**).

¹³ Due to limited data reporting from state charter schools, this figure only represents retention for the 180 county and city public schools.

Exhibit 8

The full-time employment of retired teachers had a minimal effect on TRS¹ (FY 2023-2024)



¹ All TRS contributions have been audited. However, contributions shown for HB 385 are estimates provided by TRS, and do not factor in adjustments (e.g., resignations).

Source: TRS data and documents

TRS management indicated that for most staff members in the Retirement Services Division responsibilities have remained largely unchanged since the inception of HB 385. TRS stated increases in the number of employment verification submissions from all of the 328 TRS-eligible institutions have driven demand for additional staff in the Retirement Services Division.¹⁴ However, responsibilities solely related to HB 385—including implementing and monitoring an automated review system— have not required additional staff.

While provisions of HB 385 had a minimal effect on TRS, changes to the law could impact retirement patterns and would require an actuarial investigation to determine the fiscal impact on TRS (see discussion in Finding 4).

Agency Response:

GaDOE, TRS, and GaPSC agreed with this finding. GaPSC noted that the TRS Defined Benefit Plan is a recruitment and retention tool and should not be “damaged.” GaPSC further stated that “there is a need for a comprehensive, statewide educator recruitment/retention plan.”

¹⁴ All employers participating in TRS must submit an employment verification form whenever there is a change to a retired member’s employment status.

Finding 3: Most systems that employed retired teachers identified operational benefits, and costs were rarely a concern.

Between fiscal years 2023 and 2025, the number of retired teachers re-employed under HB 385 represented less than 1% of the total statewide teacher population. Although many school systems continue to struggle with teacher vacancies, most reported positive impacts related to the implementation of HB 385. School systems generally agreed that retired teachers offer experience and qualifications to effectively manage classrooms and mentor colleagues. Few systems identified challenges, and systems rarely expressed concern regarding the costs associated with employing retired teachers.

We surveyed all school systems and conducted interviews to determine the impact of HB 385. Of the 163 survey respondents, 91 (56%) indicated they had employed at least one retired teacher under HB 385. These systems described the operational and financial impacts of this employment, which are discussed below.

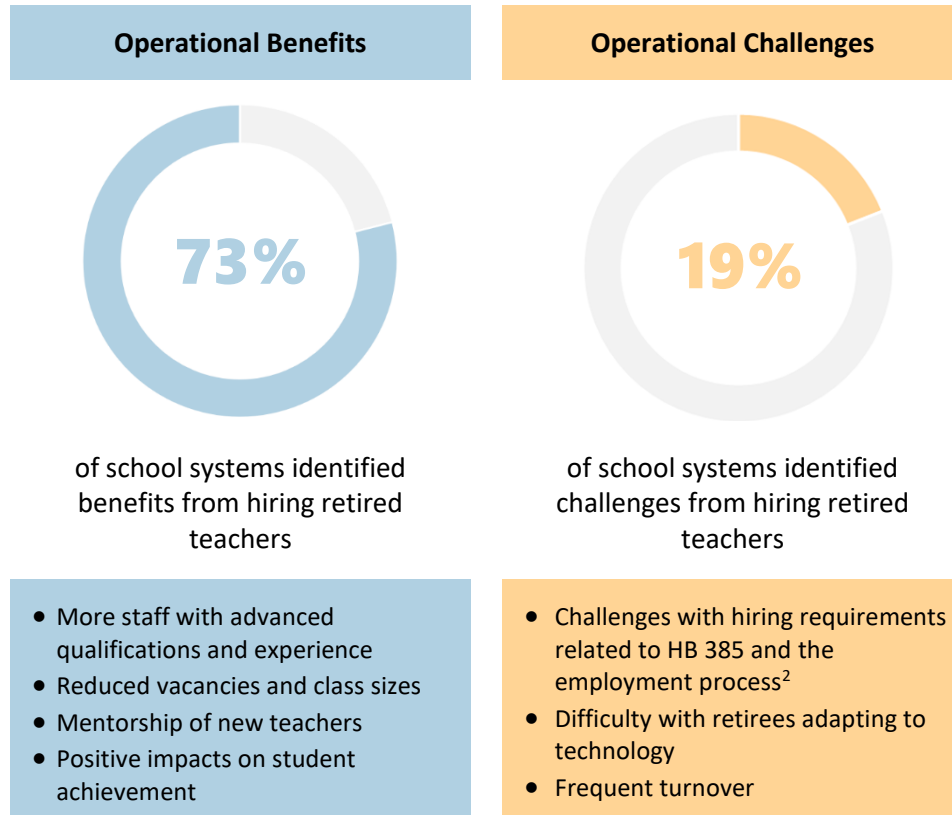
Operational Impact

Overall, House Bill 385's impact has been limited because only 635 retired teachers have been hired, while school systems have consistently reported approximately 6,000 teacher vacancies each year between fiscal years 2023 and 2025. Additionally, most systems employed fewer than five retired teachers. However, having even a few retired teachers can be particularly impactful for smaller systems that may only have a few vacancies but no other qualified candidates, especially in rural areas.

Prior literature suggests that teachers with greater years of experience are more likely to produce positive student achievement outcomes than their counterparts with only one or two years of experience.¹⁵ Studies have also found that teachers with greater years of experience offer added value by serving as mentors to novice teachers. This improves novice teachers' abilities when engaging in effective classroom instruction, which ultimately positively impacts student achievement outcomes.

Nearly 73% of school systems that hired retirees (66 of 91) indicated that hiring even one retired teacher positively impacted operations, while 19% (17) identified operational challenges resulting from such employment (see **Exhibit 9**).

¹⁵ Prior literature also suggests that the effects of teacher experience tend to level out after the first few years of teaching. This results in minimal improvements to student achievement outcomes after a teacher's first few years, even if they have gained decades of experience.

Exhibit 9**Most school systems indicated employing retired teachers resulted in operational benefits¹**

¹ Survey questions permitted school systems to report operational benefits, challenges, neither benefits nor challenges, or both benefits and challenges. The remaining 8% of school systems that hired retirees did not report benefits or challenges.

² Two respondents reported the employment process is challenging because their staff have difficulty understanding various paperwork and reporting requirements.

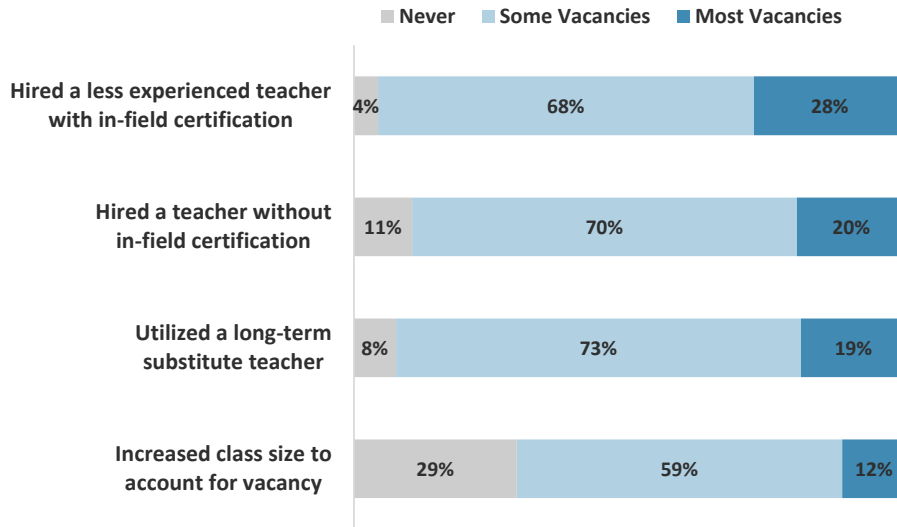
Source: DOAA survey of school systems

School system respondents often stated the benefits of employing retired teachers include having additional teachers who are experienced, knowledgeable, and possess advanced qualifications, in addition to reducing teacher vacancies and class sizes. In contrast, a few respondents noted challenges when retired teachers have difficulty adapting to technological changes. Most commonly, respondents described challenges with adhering to the requirements of HB 385, such as ensuring benefits for retired teachers are not interrupted and finding retired teachers who meet all eligibility criteria.

School systems were also asked to describe how they would address vacancies if they were unable to hire retired teachers. The most common alternative was to hire a less experienced teacher (see **Exhibit 10**). Other frequently utilized alternatives included hiring a teacher without full certification, using a long-term substitute teacher, and increasing class sizes to account for vacancies. School systems also described options such as utilizing vendor contracts, virtual classroom teachers, part-time teachers, and student teachers with assigned mentors.

Exhibit 10

Alternatives to hiring retired teachers involve less experienced or uncertified teachers, substitutes, and increased class sizes



Source: DOAA survey of school systems

Financial Impact

The implementation of House Bill 385 did not appear to have a significant financial impact on school systems. Nearly 70% of school systems that hired retired teachers (63 of the 91 respondents) indicated costs were either not a consideration or were a minor consideration when determining whether to hire retirees as full-time teachers. As discussed below, these costs primarily include salaries, health insurance, and TRS contributions.

- Salary** – Employing retired teachers results in higher salary costs to school systems compared to employing teachers with fewer years of experience. Under O.C.G.A. § 20-2-212, teachers are paid according to the state salary schedule (which is based on years of experience) unless systems have been approved to waive this requirement under system flexibility.¹⁶ According to the state salary schedule, a teacher with 10 years of experience¹⁷ would earn a maximum of \$71,457 in fiscal year 2025. Systems may also offer a local supplement.

Because retired teachers employed under HB 385 must have 30 or more years of creditable service, they are often paid on the higher end of salary schedules. The average annual salary for full-time retired teachers was \$78,487 in fiscal years 2023 and 2024.¹⁸ See the text box on the next page for a discussion on how salary costs would be impacted by changing requirements of HB 385 to include those of normal retirement age.

¹⁶ Most school systems and all charter schools have waived this requirement.

¹⁷ To become vested with TRS, employees need 10 years of creditable service and could be eligible for retirement at age 60.

¹⁸ According to the state salary schedule, the starting salary for novice teachers in fiscal year 2025 is \$43,592.

Certain individuals of normal retirement age would be less expensive to hire under HB 385

While HB 385 requires teachers to have 30 or more years of experience to be rehired, teachers are also considered to be at normal retirement age when they are at least age 60 and have 10 or more years of experience. These retired teachers would be less expensive for school systems to employ than those under the current statutory requirement. This may enable more systems to address critical teaching shortage areas with more retirees, but such a change would require an actuarial investigation to determine the fiscal impact on TRS.

On average, school systems paid retired teachers meeting HB 385 requirements \$78,487 annually between fiscal years 2023 and 2024. Additionally, school systems have paid an average of \$20,391 annually per employed retired teacher to cover employer and employee contributions to TRS. Teachers of normal retirement age (with 10 years of creditable service) could be less expensive to employ—\$71,457 versus \$83,480 maximum salary. In this scenario, systems would pay an estimated \$19,136 annually per employed retired teacher to cover employer and employee contributions to TRS. This would result in an estimated annual cost savings of \$8,285 per retired teacher for school systems.

	Retired Teacher (10 years)	Retired Teacher (Current Law)
Salary (Annual) ¹	\$71,457	\$78,487
Average Contributions to TRS (Annual)	\$19,136	\$20,391
SHBP Contributions (Annual)	-	-
TOTAL COST (Annual)	\$90,593	\$98,878

¹The salary shown for a retired teacher with 10 years of experience is based on the pay step maximum in the fiscal year 2025 state salary schedule.

²SHBP guidance recommends that systems not enroll retired teachers in SHBP. For this reason, SHBP contributions are not factored into this analysis but could increase costs by \$21,120 if the retired teacher opts to enroll in the plan.

Source: DOAA analysis of TRS data and GaDOE documents

- Health Insurance** – The employment of retired teachers does not require school systems to pay for health insurance, which results in cost savings for systems. Systems pay a monthly employer contribution to the State Health Benefit Plan (SHBP) on behalf of each teacher they employ. As of fiscal year 2025, school systems pay \$1,760 per employee per month (or \$21,120 annually). Many retired teachers pay for health benefits through their ongoing retirement allowance, so SHBP advises systems to exempt retired teachers from receiving health benefits during their re-employment. As such, each retired teacher employed reduces health insurance premium costs by \$21,120 per year (unless the retired teacher opts to enroll in the health insurance upon their re-employment).
- TRS Contributions** – School systems are statutorily required to pay both employer and employee contributions to TRS when employing retired teachers, which results in higher costs to systems. As described on page 5, in recent years the employer contribution rate for TRS has remained around 20% while the employee rate has remained at 6%. The salary for a teacher with 10 years of experience (up to \$71,457) thus requires \$14,849 in annual employer contributions and \$4,287 in annual

employee contributions. By contrast, systems' annual TRS contributions total \$20,391 on average for each retired teacher hired under HB 385.

Only 19% of system respondents (17 of 91) indicated they reduce the salaries of rehired teachers to offset the costs associated with both employer and employee contributions to TRS. Four systems specifically cited TRS contributions as being too costly to warrant hiring retired teachers.

Agency Response:

GaDOE, TRS, and GaPSC agreed with this finding. GaPSC noted that there has been minimal impact on TRS, but if that concern continues, "one recommendation would be to have systems completing an affidavit confirming all attempts to fill the position(s) with someone other than a retiree" (e.g., notices of openings, number of applications and interviews, attempts to hire other certified educators).

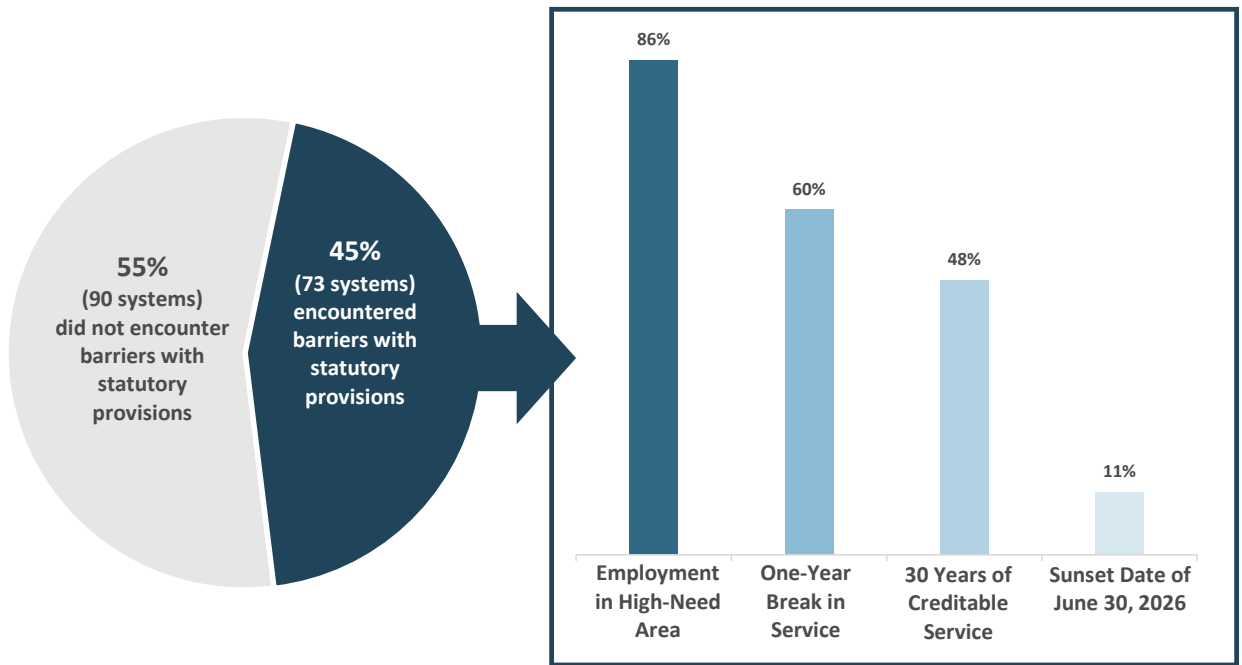
Finding 4: Statutory requirements posed barriers for many school systems seeking to employ retired teachers.

Most school systems that did not employ full-time retired teachers indicated it is because provisions of HB 385 made finding qualified candidates too challenging. We determined Georgia's law has multiple provisions that are more restrictive than similar laws in other states. Modifications to HB 385 could allow additional flexibility for school systems to further address the state's workforce needs but require an assessment of the fiscal impact on TRS.

HB 385 provisions are intended to prevent the over-utilization of retirees and limit any negative impacts on TRS and the teacher workforce. When prior return-to-work laws were in effect, there was concern that full-time employment of retirees did not consistently align with the legislative intent of the law. Additionally, return-to-work laws may incentivize earlier retirement, which could potentially create a financial burden for TRS. Finally, limiting employment of retirees helps mitigate competition for jobs between retired and non-retired teachers.

Of the 163 systems that responded to our survey, 63% (103) indicated they either plan to continue utilizing HB 385 or intend to begin utilizing HB 385. However, as shown in **Exhibit 11**, many respondents (73, or 45%) also indicated that provisions of the law prevented their system from extending an offer to a candidate who would otherwise have been considered or hired. Furthermore, 56% (40 of the 72) survey respondents who did not utilize HB 385 indicated that the primary reasons for not doing so are because of a lack of retired applicants or a lack of applicants able to meet all criteria.

Exhibit 11
HB 385 requirements prevented some school systems from hiring a retired teacher



Source: DOAA survey of school systems

Eight of the 12 other southern states we reviewed also recently enacted legislation to incentivize retired teachers to return to work. As shown in **Exhibit 12**, provisions in Georgia’s law are generally more restrictive than those found in other states’ laws. Each requirement is discussed below.

- **Identification of Need** – Three of the other states reviewed require employers to identify a need before they can hire retired teachers, and typically the need is based on teacher shortages or a lack of applicants to teaching positions. Georgia is unlike other states because its determination of need incorporates both geography (i.e., RESA) and subject area.

Most school systems that encountered barriers (63, or 86%) expressed difficulty with employing potential candidates in high-need areas as determined for their RESA. Georgia’s provision was intended to ensure retired teachers are only employed in subject areas where they are most needed, and making this determination for the RESA was meant to provide greater local flexibility compared to a statewide determination. We identified several limitations in the methodology for identifying high-need subjects, which may impact systems’ ability to address critical shortages (discussed further in Finding 5).

Exhibit 12**Georgia’s HB 385 provisions are more restrictive than those in other states**

State	Identification of Need	Break in Service	Years of Service	Sunset Date
Georgia	Employment limited to three high-need subject areas per RESA	1 year	30 years	Jun 30, 2026 (4 years)
Arkansas	N/A	4 months	N/A	N/A
Florida	N/A	6 months	N/A	N/A
Kentucky	N/A	1 month	N/A	Jan 15, 2022 (10 months)
Louisiana	Certification that critical shortage area exists	N/A	N/A	N/A
North Carolina	Employment limited to “high-need schools”	N/A	N/A ¹	Jun 30, 2021 (2 years)
Oklahoma	N/A	1 year	N/A	Jul 1, 2024 (3 years)
Tennessee	Certification that no other qualified individuals were available	60 days	N/A	Jun 30, 2025 (3 years)
Virginia	N/A	6 months	N/A ²	Jul 1, 2028 (5 years)

¹ North Carolina’s years of service requirement is the same as the normal retirement age for the North Carolina Teachers’ and State Employees’ Retirement System.

² Virginia excludes individuals that opted for early retirement from eligibility.

Source: DOAA analysis of states’ laws, websites, and documents

- **Break in Service:** Only one state shares Georgia’s one-year break-in-service requirement; five states have a shorter requirement (ranging from 60 days to 6 months) and two states do not have a requirement at all. The one-year break-in-service requirement was intended to prevent individuals from deciding to retire with the intention of returning to work afterward, which could further increase teacher vacancies.

Five of seven school systems interviewed preferred that the length of the break-in-service requirement be reduced to less than one year. According to systems, when the waiting period is longer than a school semester, retirees who intend to work full time will find work elsewhere (e.g., private schools) or will become accustomed to retirement and have less of a desire to return to work full time.¹⁹

- **Years of Service:** Unlike Georgia, no other state reviewed requires retired teachers to have 30 years of creditable service as a condition for re-employment.

There was concern that too many individuals would be eligible to return to work if the years of service requirement was not limited to 30 years or more, which could potentially disrupt the teacher workforce balance.

¹⁹ We did not determine whether a 6-month break-in-service requirement would result in greater utilization of HB 385.

Additionally, legislators indicated the law would ensure qualified and experienced teachers are in the classroom. However, given the small number of participants in the program thus far, it is unlikely that expanding the eligible population to normal retirement age (age 60 with 10 years of service) would significantly impact the overall teacher workforce (see Finding 2), though such a change would require an actuarial investigation to determine whether it would fiscally impact TRS.

- **Sunset Date:** Policies in most (5) other states include a date for the law to be automatically repealed, usually within one to three years, which is shorter than the four years Georgia’s program will be in effect. Some school systems stated that the effort required to employ retired teachers becomes a greater drawback as the sunset date approaches.

During the 2025 legislative session, the General Assembly introduced bills that propose modifying one or more provisions in HB 385.

Provisions of HB 385 were intended to ensure full-time retired teachers would not significantly displace other teachers in the workforce, and current provisions do not create a future cost for TRS. School systems have consistently reported approximately 6,000 vacant or not fully certified positions annually between fiscal years 2023 and 2025; however, as listed in **Appendix D**, vacancies vary widely by RESA (averaging between 19 and more than 2,500) and by school system (averaging between 0 and more than 1,400).

Agency Response:

GaDOE, GaPSC, and TRS agreed with this finding. TRS noted that its agreement is based on “consistent engagement with employers statewide.” GaPSC noted options including determining high-need areas by local systems rather than RESAs, decreasing the break-in-service to 90 days or less, and reducing the years of service to 25 years or age 60 with at least 10 years of service.

Finding 5: Identification of high-need subjects using the statutory methodology presents challenges.

Statute limits retired teachers to working only in subjects identified as high need based on vacancy rates; however, the lack of comprehensive and reliable data prevents an accurate calculation. Additionally, demand for teachers varies within regions and across years, which further impacts systems’ utilization of HB 385. School system survey respondents most commonly cited the high-need subject requirement as the reason for difficulties in utilizing HB 385.

To be eligible for full-time employment, retired teachers must be primarily assigned to a subject area of highest need, defined as “one of the three content areas for which there are the greatest percentage of unfilled positions for classroom teachers in a RESA.” The law further requires the Georgia Department of Education (GaDOE) to administer an annual survey and, based on a five-year average review, identify the areas of highest need in consultation with the Georgia Professional Standards Commission (GaPSC). We identified some

limitations with the law’s requirements and methodology, which may contribute to systems’ challenges with hiring retired teachers, as discussed below.

- **Percentage of Unfilled Positions** – Using the greatest percentage of unfilled positions (i.e., vacancy rate) as a metric for the areas of highest need does not account for the wide variation of budgeted and filled teaching positions between subject areas. GaDOE and GaPSC expressed concern that subject areas with fewer budgeted positions (e.g., career, technical, and agricultural education) could have higher vacancy rates than core subjects (e.g., math) if only considering the percentage of unfilled positions but not other factors (i.e., number of vacancies, instructional level, difficulty in finding qualified applicants²⁰).

As required by law, GaDOE has attempted to obtain vacancy information using its survey to school systems; however, the survey questions have limitations and a low response rate. Vacancy data is also collected by GaPSC, but this data also has limitations associated with calculating the vacancy rate. In particular, GaPSC’s vacancy data does not include a complete count of total positions by subject, which is needed to calculate a vacancy rate.²¹ Additionally, the vacancy data captures positions filled by not fully certified teachers combined with true vacancies, although GaPSC indicated plans to begin differentiating between these categories in December 2025. (A discussion of vacancy numbers as compared to employment of retired teachers can be found in the text box on page 25.)

School systems indicated the areas of highest need for their RESA do not consistently align with the qualifications of interested candidates, preventing utilization of HB 385 to address local vacancies.

- **Determination by RESAs** – High-need subject areas are determined for each of the 16²² RESAs, but teacher vacancies within each school system do not consistently align with what is identified for their respective RESA. For example, five of the seven systems²³ we interviewed indicated they had an ongoing need for qualified teachers in subject areas that differed with their RESA’s identified areas. Determination by RESA may also become less meaningful when a region has few total vacancies because several subjects may tie for having the most unfilled/uncertified positions (average vacancies by RESA ranged from 19 to more than 2,500).
- **Five-Year Average** – The law requires the areas of highest need to be determined based on a five-year average review of GaDOE’s survey. However, any time-based requirement presents challenges for hiring and retaining retired teachers. For example, examining an average over time helps prevent year-to-year changes in subject areas, but it can also be less responsive to immediate changing needs. Additionally, when a subject

²⁰ School systems we interviewed and surveyed largely agreed that certain teacher certifications, such as special education, are more difficult to obtain due to technical and non-technical skills required for the assessments. Furthermore, federal requirements make special education certifications exempt from use of strategic waivers.

²¹ GaDOE collects data on teacher positions, but these totals cannot be aligned with GaPSC vacancy data due to different measurements (e.g., different reporting periods).

²² State charter schools choose whether to be affiliated with a RESA. High-need subject areas are also determined for all unaffiliated charter schools.

²³ We interviewed public school districts with Bibb County, Clarke County, Clayton County, Coffee County, Dublin City, Gwinnett County, Henry County, and Richmond County.

area changes for a RESA, retired teachers can no longer remain in their position, resulting in additional turnover costs and recruitment efforts for the school system.

Subject areas with the most reported vacancies also employed the fewest retired teachers

Our analysis of GaPSC vacancy data, which we determined is the most reliable source, found that subject areas with the most vacancies (i.e., unfilled positions or positions filled with staff not fully certified) were not always aligned with areas most often identified as high-need subjects in the RESAs, as shown in the table below. In particular, elementary education and English language arts had more vacancies than two of the top identified subjects; however, few positions were filled with retired teachers because those subjects were not identified as high need in most RESAs. It should be noted that most school systems surveyed indicated that vacancies in special education (73%), math (71%), and science (59%) take longer to fill with a fully certified teacher; fewer systems said the same for English language arts (30%) or elementary education (12%).

	Areas of Highest Need ¹	Average Reported Vacancies ²	Employed Retired Teachers ³
Rank 1	Math	471	248
Rank 2	Special Education	1,419	281
Rank 3	Science	419	85
Rank 4	English Language Arts	621	43
Rank 5	Elementary Education	1,602	14

¹ The ranking for the areas of highest need is based on the aggregate number of RESAs eligible for each of the subject areas.

² Average reported vacancies are a count of vacant full-time equivalents reported by certification field to GaPSC.

³ Employed retired teachers is a distinct head count of employment based on approved verifications by the Teachers Retirement System of Georgia as of December 31, 2024.

Source: GaDOE documents and DOAA's analysis of GaPSC and TRS data

We also identified limitations in GaDOE's administration of the high-needs survey, which made its data unreliable. In particular, GaDOE's survey response rate has been consistently low, with only 50 respondents (out of more than 240 school systems)—and no responses from one RESA's systems—over the past two years. Additionally, the survey questions did not quantify vacancies or budgeted positions to assist in calculating a percentage of vacant positions. Rather, school systems were asked to list, for each subject area, whether they had no vacancies, few vacancies, or several vacancies, as well as the level of difficulty in filling positions (no difficulty, little difficulty, etc.). According to GaDOE staff, the methodology used was intended to be used for both HB 385 and HB 32, which has a similar mission for a more targeted group of schools.²⁴

GaDOE reported changes in its survey distributed in January 2025 (this survey would be the last administered if HB 385 sunsets in June 2026). GaDOE sought to address low response rates by creating an online dashboard with deadlines and sending weekly reminders to systems. GaDOE also revised survey questions to

²⁴ HB 32, passed in 2021, is a tax credit incentive program intended to increase employment of qualified teachers in areas of highest need at select rural or underperforming schools.

collect vacant and budgeted positions system-wide, which more closely aligns with the statutory definition. However, vacancies are not collected by subject area, and GaDOE indicated it only received 73 responses by its deadline.

RECOMMENDATIONS

1. If the law is extended beyond June 2026, the General Assembly should consider whether the definition of an area of highest need is an effective measurement for identifying and addressing teacher shortages.
2. If the law is extended beyond June 2026 and continues to require identification of the areas of highest need through a survey, GaDOE should assess its survey design and determine whether it has been implemented in accordance with the legislative intent.

Agency Response:

GaDOE, GaPSC, and TRS agreed with this finding. GaPSC commented that the definition of high-needs areas could be expanded to include math, special education, science, social studies, English language arts (elementary education/literacy), and one flexible category determined by each system (e.g., foreign language). TRS noted that it agrees with the finding “based on TRS’s consistent engagement with employers statewide.”

Appendix A: Table of Findings and Recommendations

	Agree, Partial Agree, Disagree	Implementation Date
Finding 1: Most school systems identified a need to employ full-time retired teachers, primarily in regions with more vacancies. (p. 9)	GaDOE – Agree GaPSC – Agree TRS – Agree	N/A
1.1 No recommendation included.		N/A
Finding 2: HB 385 has had a minimal impact on the ongoing need for teachers and on TRS. (p. 12)	GaDOE – Agree GaPSC – Agree TRS – Agree	N/A
2.1 No recommendation included.		N/A
Finding 3: Most systems that employed retired teachers identified operational benefits, and costs were rarely a concern. (p. 16)	GaDOE – Agree TRS – Agree	N/A
3.1 No recommendation included.		N/A
Finding 4: Statutory requirements posed barriers for many school systems seeking to employ retired teachers. (p. 20)	GaDOE – Agree GaPSC – Agree TRS – Agree	N/A
4.1 No recommendation included.		N/A
Finding 5: Identification of high-need subjects using the statutory methodology presents challenges. (p. 23)	GaDOE – Agree GaPSC – Agree TRS – Agree	N/A
5.1 If the law is extended beyond June 2026, the General Assembly should consider whether the definition of an area of highest need is an effective measurement for identifying and addressing teacher shortages.	N/A	N/A
5.2 If the law is extended beyond June 2026 and continues to require identification of the areas of highest need through a survey, GaDOE should assess its survey design and determine whether it has been implemented in accordance with the legislative intent.	GaDOE – Agree	N/A

Appendix B: Objectives, Scope, and Methodology

Objectives

This report examines Georgia House Bill (HB) 385—codified as O.C.G.A. § 47-3-127.1, which authorizes the full-time employment of select beneficiaries of the Teachers Retirement System of Georgia (TRS) as public school teachers. Specifically, our examination set out to provide the following:

1. A determination of the value and necessity of the employment of beneficiaries of the Teachers Retirement System of Georgia (TRS) as full-time public school teachers; and
2. A determination of the effects of such employment on the local school systems, TRS, and the statewide teacher workforce.

Scope

This performance audit generally covered activity related to the full-time employment of select TRS beneficiaries that occurred between fiscal years 2023 and 2025, with consideration of earlier or later periods when relevant. Information used in this report was obtained by reviewing relevant laws, rules, and regulations; interviewing staff from the Georgia Department of Education (GaDOE), the Georgia Professional Standards Commission (GaPSC), local school systems, and TRS; analyzing and comparing data and reports; reviewing existing studies; and conducting a survey of local school systems. We also reviewed 12²⁵ other southern states' statutory provisions for incentivizing retired teachers to return to work full-time.

We reviewed GaDOE's Certified/Classified Personnel Information (CPI) data through GaDOE's website for fiscal years 2019 to 2025. GaDOE collects CPI data from local systems three times each fiscal year (July, October, and March), and publishes data online. Relevant data included the statewide number of teachers employed and retention rates. While we concluded the information was sufficiently reliable for the purposes of our review, we did not independently verify the data.

We also analyzed TRS's data, which includes all employment verifications for beneficiaries employed pursuant to O.C.G.A. § 47-3-127.1. Relevant data fields include the place of employment, subject assignment, and demographic information. We compared employment information with eligibility criteria in state law. We assessed the controls over data used and determined that the data used were sufficiently reliable for our analyses. However, we did not independently verify the data.

We surveyed school system staff to understand the value, necessity, and impact of O.C.G.A. § 47-3-127.1. We recorded an overall response rate of 69% (163 responses from 236 recipients). Based on the response rate, we concluded that responses received were sufficient to incorporate them in our findings. Results should not be generalized to the entire population. We generally included neutral responses (e.g., "unsure" or "not applicable") but removed responses from specific questions if it was determined the answers were not reliable.

It should be noted the State Auditor is an ex-officio member of the Board of Trustees of the Teachers Retirement System of Georgia.

²⁵ These states included Alabama, Arkansas, Florida, Kentucky, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, and Virginia.

Government auditing standards require that we also report the scope of our work on internal control that is significant within the context of the audit objectives. All of our objectives address aspects of TRS’s internal control structure. Specific information related to the scope of our internal control work is described by objective in the methodology section below.

Methodology

To determine the extent to which the employment of TRS beneficiaries as full-time teachers has been necessary and valuable, we interviewed and surveyed local school systems about factors impacting vacancies, challenges with teacher recruitment, and reasons impacting utilization of HB 385. To identify options for addressing vacancies, we reviewed legislation introduced or enacted in 12 southern states between 2019 and 2024 that incentivizes retired teachers to return to work full-time.

We also analyzed and compared data, reports, and documents from GaDOE, GaPSC, and TRS to determine where a potential need for employing full-time retired teachers exists and what trends have impacted teacher supply and demand. Data sources are described below.

- **GaDOE** – We reviewed GaDOE’s High-Need Subject Area survey results between fiscal years 2021 and 2024 to determine the number of teacher vacancies by subject area but we identified concerns with the survey that limited its usefulness. The surveys did not capture vacancy numbers and had consistently low response rates from school systems. We reviewed CPI data to identify trend information (e.g., number of teachers statewide and retention). We also used Quality Basic Education (QBE) allotment sheets for fiscal years 2020-2025 to determine how K-12 student enrollment has contributed to teacher demand. While we concluded GaDOE’s data were sufficiently reliable for the purposes of our review, we did not independently verify the data.
- **GaPSC** – We analyzed GaPSC’s vacancy survey data to establish potential teacher demand. The survey collects information on the number of certified personnel positions that are unfilled or filled with personnel not fully certified.²⁶ We grouped vacant positions according to subject areas established in GaDOE’s annual High-Need Subject Area survey. While we concluded that the information was sufficiently reliable for the purposes of our review, we did not independently verify the data. We determined that one system did not report accurate vacancies in fiscal year 2025, so we obtained amended reporting from that system and incorporated it into our analyses.

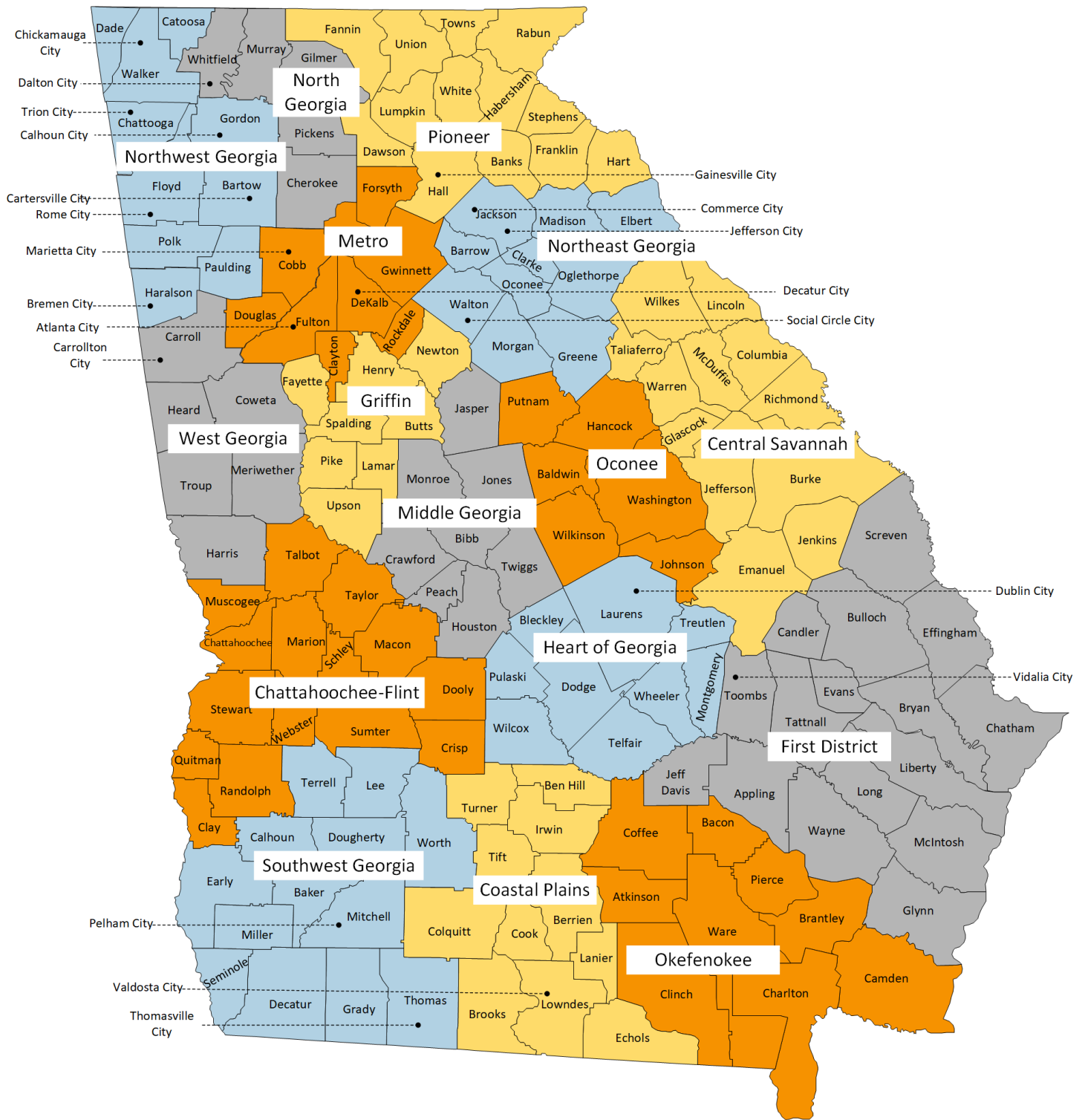
To determine the extent to which the option to employ TRS beneficiaries impacted local school systems, the statewide teacher workforce, and the Teachers Retirement System of Georgia, we interviewed and surveyed local school systems about benefits and challenges, costs, and feedback pertaining to HB 385. We analyzed TRS and GaDOE’s CPI data to identify characteristics of the statewide teacher workforce, including retired teachers. We reviewed GaPSC reports to determine enrollment and completion of teacher certification pathways and subject areas of certification. We interviewed TRS staff and reviewed TRS documents to assess the impact of HB 385 on TRS.

²⁶ GaPSC defines “personnel not fully certified” as short or long-term substitutes, individuals who do not hold an appropriate renewable or induction certificate in-field, individuals who have not passed the appropriate Georgia Assessment for the Certification of Educators, and individuals who are reported to CPI as out-of-field or not meeting local professional qualifications.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

If an auditee offers comments that are inconsistent or in conflict with the findings, conclusions, or recommendations in the draft report, auditing standards require us to evaluate the validity of those comments. In cases when agency comments are deemed valid and are supported by sufficient, appropriate evidence, we edit the report accordingly. In cases when such evidence is not provided or comments are not deemed valid, we do not edit the report and consider on a case-by-case basis whether to offer a response to agency comments.

Appendix C: County and City School Systems by Regional Education Service Agency (RESA)¹



¹ The Emanuel County School District was a member of the Central Savannah RESA but became a member of the First District RESA in fiscal year 2025. Dalton City Public Schools, located in Whitfield County, is a member of the Northwest Georgia RESA.

Source: Georgia Department of Education (GaDOE)

Appendix D: Vacancies and Employed Retired Teachers by System (FY 2023-2025)

RESA and School System	Average Teacher Vacancies ¹	Retired Teachers Employed (HB 385) ²
Central Savannah RESA		
Burke County	5	1
Columbia County	44	1
Emanuel County ³	6	5
Glascock County	0	1
Jefferson County	4	0
Jenkins County	7	0
Lincoln County	2	1
McDuffie County	7	0
Richmond County	535	10
Taliaferro County	0	0
Warren County	0	0
Wilkes County	6	0
Chattahoochee-Flint RESA		
Chattahoochee County	2	1
Clay County	1	0
Crisp County	4	4
Dooly County	1	1
Furlow Charter School	2	0
Macon County	3	1
Marion County	0	1
Muscogee County	104	15
Quitman County	9	1
Randolph County	8	3
Schley County	2	0
Southwest Georgia S.T.E.M.	4	1
Stewart County	1	1
Sumter County	15	1
Talbot County	0	2
Taylor County	1	0
Webster County	0	0
Coastal Plains RESA		
Ben Hill County	0	5
Berrien County	3	2
Brooks County	9	1
Colquitt County	72	7
Cook County	72	7
Echols County	1	0
Irwin County	2	0

RESA and School System	Average Teacher Vacancies ¹	Retired Teachers Employed (HB 385) ²
Coastal Plains RESA (continued)		
Lanier County	4	0
Lowndes County	14	5
Tift County	37	0
Turner County	15	2
Valdosta City	14	13
First District RESA		
Appling County	20	7
Bryan County	14	3
Bulloch County	6	2
Candler County	0	0
Effingham County	9	5
Evans County	9	1
Glynn County	36	9
Jeff Davis County	0	10
Liberty County	47	0
Long County	50	0
McIntosh County	1	0
Savannah-Chatham County	165	7
Screven County	0	3
Tattnall County	4	2
Toombs County	1	2
Vidalia City	13	0
Wayne County	17	5
Griffin RESA		
Butts County	13	2
Fayette County	13	7
Griffin-Spalding County	41	8
Henry County	513	25
Lamar County	7	1
Newton County	49	5
Pike County	4	0
Thomaston-Upson County	0	0
Heart of Georgia RESA		
Bleckley County	0	0
Dodge County	1	4
Dublin City	2	7
Laurens County	1	2
Montgomery County	1	4
Pulaski County	8	1
Telfair County	0	3
Treutlen County	3	3

RESA and School System	Average Teacher Vacancies ¹	Retired Teachers Employed (HB 385) ²
Heart of Georgia RESA (continued)		
Wheeler County	2	1
Wilcox County	0	0
Metro RESA		
Atlanta Area School for the Deaf	20	0
Atlanta Public Schools	255	21
Buford City	0	0
Clayton County	550	20
Cobb County	32	0
Decatur City	1	3
DeKalb County	149	39
Department of Juvenile Justice	30	0
Douglas County	63	4
Forsyth County	6	5
Fulton County	1,484	21
Georgia Academy for the Blind	3	0
Georgia School for the Deaf	1	0
Gwinnett County	46	49
Marietta City	8	7
Purpose Built Schools Atlanta	0	2
Rockdale County	12	8
The RISE Schools	2	0
Westside Atlanta Charter School	0	1
Middle Georgia RESA		
Bibb County	507	13
Crawford County	21	2
Houston County	5	6
Jasper County	1	1
Jones County	4	3
Monroe County	6	1
Peach County	27	4
Twiggs County	2	0
North Georgia RESA		
Cherokee County	9	0
DeKalb Agriculture Tech	0	1
Gilmer County	1	2
Murray County	3	0
Pickens County	0	4
Whitfield County	6	1
Northeast Georgia RESA		
Barrow County	17	3
Clarke County	42	1

RESA and School System	Average Teacher Vacancies ¹	Retired Teachers Employed (HB 385) ²
Northeast Georgia RESA (continued)		
Commerce City	0	1
Elbert County	7	1
Foothills Charter High School	5	0
Greene County	0	4
Jackson County	8	7
Jefferson City	0	0
Madison County	3	7
Morgan County	0	1
Oconee County	2	0
Oglethorpe County	0	1
Rutland Academy	1	0
Social Circle City	1	0
Walton County	3	2
Northwest Georgia RESA		
Bartow County	14	2
Bremen City	0	0
Calhoun City	3	7
Cartersville City	2	0
Catoosa County	6	2
Chattooga County	5	0
Chickamauga City	0	0
Dade County	1	1
Dalton Public Schools	0	4
Floyd County	45	6
Gordon County	9	3
Haralson County	3	0
Paulding County	75	12
Polk County	1	9
Rome City	7	4
Trion City	0	0
Walker County	5	5
<i>Employed by RESA⁴</i>	0	1
Oconee RESA		
Baldwin County	14	8
Hancock County	3	0
Johnson County	4	0
Putnam County	13	4
Washington County	2	3
Wilkinson County	7	2
Okefenokee RESA		
Atkinson County	2	3

RESA and School System	Average Teacher Vacancies ¹	Retired Teachers Employed (HB 385) ²
Okefenokee RESA (continued)		
Bacon County	11	3
Brantley County	8	2
Camden County	3	0
Charlton County	1	0
Clinch County	7	1
Coffee County	7	5
Pierce County	6	2
Ware County	8	4
Pioneer RESA		
Banks County	5	0
Dawson County	0	0
Fannin County	0	0
Franklin County	8	1
Gainesville City	15	5
Habersham County	2	0
Hall County	7	20
Hart County	6	4
Lumpkin County	3	0
Mountain Education Charter High	0	0
Rabun County	2	0
Stephens County	8	3
Towns County	0	1
Union County	1	1
White County	1	1
<i>Employed by RESA⁴</i>	0	1
Southwest Georgia RESA		
Baconton Community Charter School	4	1
Baker County	1	1
Calhoun County	17	1
Decatur County	17	0
Dougherty County	22	5
Early County	8	1
Grady County	13	3
Lee County	19	5
Miller County	0	0
Mitchell County	13	0
Pelham City	2	1
Seminole County	1	1
Terrell County	0	1
Thomas County	12	0
Thomasville City	10	4

RESA and School System	Average Teacher Vacancies ¹	Retired Teachers Employed (HB 385) ²
Southwest Georgia RESA (continued)		
Worth County	2	4
West Georgia RESA		
Carroll County	22	5
Carrollton City	31	0
Coweta Charter Academy	2	0
Coweta County	11	0
Harris County	3	0
Heard County	0	0
Meriwether County	25	4
Odyssey Charter School	0	0
Troup County	39	16
Unspecified RESA / State Charter Schools		
Academy for Classical Education	0	0
Amana Academy West Atlanta	0	0
Atlanta Heights Charter School	0	0
Atlanta SMART Academy	0	0
Atlanta Unbound Academy	0	0
Brookhaven Innovation Academy	0	0
Cherokee Charter Academy	0	0
Cirrus Charter Academy	6	0
Coastal Plains Charter High	0	0
D.E.L.T.A. STEAM Academy	0	0
DeKalb Brilliance Academy	0	0
DeKalb Preparatory Academy	0	1
Destinations Career Academy of Georgia	2	0
DuBois Integrity Academy	19	0
Ethos Classical	0	0
Excelsior Village Academies	0	0
Four Points Preparatory Academy	0	0
Fulton Leadership Academy	0	0
Genesis Academy for Boys	0	0
Genesis Academy for Girls	0	0
Georgia Connections Academy	5	1
Georgia Cyber Academy	14	0
Georgia Fugees Academy Charter School	0	0
Georgia School for Innovation and the Classics	9	0
International Academy of Smyrna	1	0
International Charter Academy of Georgia	0	0
International Charter School of Atlanta	21	0
Ivy Preparatory Academy at Kirkwood	2	0
Liberation Academy	0	0

RESA and School System	Average Teacher Vacancies ¹	Retired Teachers Employed (HB 385) ²
Unspecified RESA / State Charter Schools (continued)		
Liberty Tech Charter Academy	1	0
Miles Ahead Charter School	0	0
Movement School Athens	0	0
Northwest Classical Academy	0	0
Pataula Charter Academy	2	0
PEACE Academy Charter	3	0
Resurgence Hall Charter Academy	0	0
Resurgence Hall Middle Academy	0	0
Rocky Creek Charter Academy	0	0
SAIL (School for Arts-Infused Learning)	0	0
Sankofa Montessori	0	0
Scintilla Charter Academy	0	2
SLAM Academy of Atlanta	2	0
Spring Creek Charter Academy	2	0
Statesboro STEAM Academy	0	0
Tapestry Public Charter School	6	0
The Anchor School	0	0
Utopian Academy for the Arts	5	0
Yi Hwang Academy of Language Excellence	7	0
Zest Preparatory Academy	0	0

¹ Teacher vacancy data is self-reported by school systems to the Georgia Professional Standards Commission (GaPSC). GaPSC indicated it had a 100% response rate each year.

² Figures are distinct counts, which includes the total number of unique teachers employed since HB 385 became law.

³ The Emanuel County School District was a member of the Central Savannah RESA but became a member of the First District RESA in fiscal year 2025.

⁴ According to a TRS representative, retired teachers can be re-employed at school systems by RESAs.

Source: DOAA analysis of GaPSC and TRS data

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