

WHAT IS THE TEACHER'S RETIREMENT SYSTEM (TRS)?

O.C.G.A. 47-3-42 outlines TRS obligations that employers of teachers must follow.

- Timely payments must be made by state charter schools whose teachers participate in the Teacher's Retirement System (TRS).
- Section (a) of O.C.G.A 47-3-42 states: Each employer shall remit the required employee and employer contributions to the board of trustees **by the tenth calendar day of the month following the month for which the contributions were made.**

Employer Responsibility Overview

- Enroll employees and maintain records
- Ensuring accuracy of information
- Submitting required contributions in a timely manner
- Designating a contact person to work with TRS

*Please reference the links below for comprehensive list of employer responsibilities

- Late payments to TRS can result in the State Board of Education withholding **all** appropriations to a state charter school.
- It is highly important to make timely TRS payments to avoid negative impacts on a state's allotment payments!

Employee and Employer Contribution Rates

FY2026- Employer: 21.91% Employee: 6.00%

FY2027- Employer: 22.32% Employee: 6.00%

Additional historical info on employer and employee contribution rates:

<https://www.trsga.com/employer/contribution-rates/>

Additional Information

For more information on Employer Responsibilities with TRS:

<https://www.trsga.com/employer/>

For information regarding hiring retirees:

<https://www.trsga.com/employer/hiring-trs-retirees/>

Find and contact your TRS representative here:

<https://www.trsga.com/employer/your-trs-rep/>