



DeKalb County Government

Manuel J. Maloof Center
1300 Commerce Drive
Decatur, Georgia 30030

Agenda Item

June 23, 2026

File ID: 2026-0941

Substitute

Public Hearing: YES ☐ NO ☒

Department: Finance

SUBJECT:

Commission District(s): all

Home Rule Ordinance to amend the Pension Code of DeKalb County, Georgia, 1962 Ga. Laws 3088, as amended, to add a death benefit for beneficiaries of certain plan participants who die in the line of duty as officers, employees or deputies of DeKalb County on or after October 1, 2026; to confirm that no participant can add, replace, or remove a designated joint annuitant after payment of pension benefits begins; and to provide for compliance with certain updates to federal tax law.

Information Contact: Larry Jacobs, Assistant Director of Finance

Phone Number: 404 371-2050

PURPOSE:

To consider adopting a home rule ordinance amending the Pension Code of DeKalb County, Georgia, to add a death benefit for beneficiaries of certain plan participants who die in the line of duty, confirm that joint annuitant designations cannot be changed after payment of pension benefits begins, and provide for compliance with certain updates to federal tax law.

NEED/IMPACT:

To honor the sacrifice of certain DeKalb County officers, employees, and deputies who die in the line of duty on or after October 1, 2026, confirm that joint annuitant designations cannot be changed after payment of pension benefits begins, and provide for compliance with amended federal tax law.

FISCAL IMPACT:

Unknown at this time.

RECOMMENDATION:

Add the substitute version (dated June 15, 2026) of the Home Rule Ordinance to the agenda and defer it to the August 11, 2026 meeting for public hearing and first reading.

**A HOME RULE ORDINANCE
A HOME RULE ORDINANCE BY THE GOVERNING AUTHORITY OF DEKALB
COUNTY UNDER THE HOME RULE PROVISIONS FOR COUNTIES OF THE
CONSTITUTION OF THE STATE OF GEORGIA, TO AMEND AN ACT OF THE
GENERAL ASSEMBLY OF 1962, FOUND IN GEORGIA LAWS 1962, PAGE 3088, *ET
SEQ.*, AS AMENDED, CREATING THE DEKALB COUNTY PENSION BOARD, SO AS
TO PROVIDE FOR AN IN-LINE-OF-DUTY DEATH BENEFIT FOR CERTAIN
BENEFICIARIES, AND FOR OTHER PURPOSES.**

WHEREAS, the Governing Authority of DeKalb County seeks to grant an in-line-of-duty death benefit to certain beneficiaries under the DeKalb County Pension Code, confirm that no participant can add, replace, or remove a designated joint annuitant after payment of pension benefits begins, and make necessary updates to comply with federal law changes;

NOW THEREFORE, BE IT ORDAINED by the Governing Authority of DeKalb County, Georgia, and it is hereby ordained by the authority of same, pursuant to the home rule provisions for counties of the Constitution of the State of Georgia, that the state law creating the DeKalb County Pension Board, known as 1962 Ga. Laws p. 3088, *et seq.*, as amended, be and the same is hereby further amended as follows:

PART I.

By amending section 908 of the Act (codified in the Code of DeKalb County, Georgia, Appendix B, as Section 908) to add the following definitions at the end of subsection 908(a):

(10) *Dies in the line of duty* shall mean loss of the participant's life as a direct and proximate result of an injury received in the active performance of the participant's duties as an employee, officer or deputy of DeKalb County. The term excludes death resulting from the willful misconduct or intoxication of the participant.

(11) *Applicable age* shall mean age 70 ½ if the participant attained that age before January 1, 2020; age 72 if the participant attained that age before January 1, 2023; age 73 if the participant attains age 72 after December 31, 2022 and attains age 73 before January 1, 2033; or age 75 if the participant attains age 73 after December 31, 2032.

* * * * *

By amending section 908 of the Act (codified in the Code of DeKalb County, Georgia, Appendix B, as Section 908) to replace subsection 908(b)(6)(B) (titled “Cancellation of election”) with the following:

Cancellation of election. The election by a participant of Option 2 shall be null and void if either the participant or his designated joint annuitant shall die before benefits commence. In the event this election becomes null and void because of the designated joint annuitant’s death before benefits commence, the participant shall have the right to name another joint annuitant or elect another option before benefits commence, in which instance the six (6) months' requirement of subsection 5.A. shall be waived. A participant shall not be permitted to designate a joint annuitant, replace a previously-designated joint annuitant, or terminate a joint annuitant’s designation as such after the date that benefits commence, even if the participant’s marital status changes after benefits commence.

* * * * *

By amending section 908 of the Act (codified in the Code of DeKalb County, Georgia, Appendix B, as Section 908) to delete the existing heading for subsection 908(b)(8)(A) (“A. Preretirement death benefit for group 1 participants.”) and replace it with the following new heading: “A. Non-line-of-duty preretirement death benefit for group 1 participants.”

* * * * *

By amending section 908 of the Act (codified in the Code of DeKalb County, Georgia, Appendix B, as Section 908) to delete the existing heading for subsection 908(b)(8)(B) (“B. Preretirement death benefit for group 2 and 3 participants.”) and replace it with the following new heading: “B. Non-line-of-duty preretirement death benefit for group 2 and 3 participants.”

* * * * *

By amending section 908 of the Act (codified in the Code of DeKalb County, Georgia, Appendix B, as Section 908) to add the following language as subsection 908(b)(8)(D):

D. Line of duty preretirement death benefit for group 1, 2, and 3 participants.

In the event that a group 1, 2, or 3 participant who has not retired dies in the line of duty on or after October 1, 2026, his or her beneficiary shall receive a monthly preretirement death benefit that is payable as soon as administratively feasible

following the participant's death. There shall be no minimum years of service required to receive this line of duty preretirement death benefit. The amount of this line of duty preretirement death benefit will be calculated using the formula applicable to the participant's group for a normal retirement benefit under section 908(b)(1)(B). A participant who is eligible for this line of duty preretirement death benefit shall be treated as having completed 30 years of service solely for the purpose of calculating the amount of this preretirement death benefit. The participant's average compensation shall be calculated as of the date of the participant's death. This preretirement death benefit shall be paid in the form of a monthly benefit during the lifetime of the participant's beneficiary if the beneficiary is the participant's spouse; if the participant's beneficiary is not the participant's spouse, the preretirement death benefit shall be paid in the form of a monthly benefit during the lesser of (1) the beneficiary's lifetime or (2) 20 years. In the event that there is no beneficiary, a lump sum equal to the actuarial equivalence of the monthly benefit, as calculated as described in this Section D, and payable for 10 years beginning as of the participant's date of death, will be paid to the deceased participant's estate. In the event that a participant has named more than one beneficiary, the benefit shall be split between the beneficiaries in the proportion described on the participant's beneficiary designation form, or equally if no such proportion is described, and any amount payable to a beneficiary who predeceases the other beneficiary(-ies) shall be allocated to the remaining beneficiary(-ies) as if the deceased beneficiary had predeceased the participant. A participant who qualifies for this line of duty preretirement death benefit is not eligible for the preretirement death benefit provided under section 908(b)(8)(A) or (B). The benefit described in this paragraph shall be in lieu of any termination benefit under this section 8 [908 of this appendix].

* * * * *

By amending section 908 of the Act (codified in the Code of DeKalb County, Georgia, Appendix B, as Section 908) to delete the existing subsection 908(b)(11)(A) and replace it with the following language as the new subsection 908(b)(11)(A):

- A. Benefit payments under this plan must begin by the later of April 1 of the calendar year following the year in which the participant reaches his or her applicable age or retires from active employment. The participant's entire interest in the plan must be distributed over the life of the participant or the lives of the participant and a designated beneficiary, over a period not extending beyond the life expectancy of the participant or the life expectancy of the participant and designated beneficiary.

When a participant dies before distribution of benefits has begun, the entire interest of the participant shall be distributed within five (5) years of the participant's death. The five-year payment rule does not apply to any portion of the participant's interest which is payable to a designated beneficiary over a period not greater than the life or life expectancy of the beneficiary. In such case, the distribution of benefits shall begin (i) in the case of a non-spouse beneficiary, no later than one (1) year after the date of the participant's death, or (ii) in the case of a surviving spouse, no later than the date the participant would have reached his or her applicable age.

* * * * *

By amending section 908 of the Act (codified in the Code of DeKalb County, Georgia, Appendix B, as Section 908) to delete the existing first sentence of subsection 908(b)(11)(B)(b) and replace it with the following language as the new first sentence of subsection 908(b)(11)(B)(b):

For a participant who is employed by DeKalb County after his or her applicable age, any distribution payable under this subsection may be paid in any optional form of benefit that is available under the plan, provided that all consent requirements under the plan are satisfied.

* * * * *

By amending section 908 of the Act (codified in the Code of DeKalb County, Georgia, Appendix B, as Section 908) to delete the existing first sentence of subsection 908(b)(11)(B)(d) and replace it with the following language as the new first sentence of subsection 908(b)(11)(B)(d):

In the case of a lump sum distribution from this plan that is distributed in or after the calendar year in which the participant attains or would have attained his or her applicable age, the amount of the lump sum that equals the participant's or designated beneficiary's required minimum distribution and is not an eligible rollover distribution, shall be determined using either of the methods set forth in the regulations.

* * * * *

By adding a new section 935 to the Act, to state as follows:

Section 935. Governing law.

The plan shall be governed by the laws of the State of Georgia, including the conformity to Federal law provisions in Article 6 of Title 47 of the Official Code of Georgia, O.C.G.A. Section 47-1-80 et seq. (which are hereby incorporated herein by reference), and the Public Retirement Systems Standards Law, O.C.G.A. Section 47-20-1 et seq.

PART II. REPEALER.

All laws or parts of laws in conflict with this ordinance are hereby repealed.

PART III. SEVERABILITY.

Should any part, portion, or paragraph of this ordinance be declared unconstitutional or void by a court of competent jurisdiction, such declaration shall not affect the remaining portions of this ordinance not so declared to be invalid, but the same shall remain in full force and effect as if separately adopted.

PART IV. ADOPTION PROCESS.

This ordinance shall be presented to the Board of Commissioners of DeKalb County, Georgia for adoption at two regular, consecutive meetings of the County Commissioners, held not less than seven (7) nor more than sixty (60) days apart after notice containing a synopsis of

the proposed amendment shall have been published in the official organ of DeKalb County once a week for three (3) weeks within a period of sixty (60) days immediately preceding its final adoption, such notice stating that a copy of the proposed amendment is on file in the office of the Clerk of Superior Court of DeKalb County for the purpose of examination and inspection by the public.

PART V. DATES OF ADOPTION.

This ordinance shall be first presented to the Board of Commissioners of DeKalb County, Georgia on the _____ day of _____, 2026, and again on the _____ day of _____, 2026, at the designated time and place of the meeting of the Board of Commissioners of DeKalb County, Georgia.

PART VI. FILING.

A copy of this ordinance shall be filed with the Clerk of the DeKalb County Superior Court for the purpose of making it available for examination and inspection by the public.

PART VII. EFFECTIVE DATE.

The provisions of this ordinance shall become effective when a copy of this ordinance, a copy of the required notice of publication, and an affidavit of a duly authorized representative of the newspaper in which such notice was published are filed with the Secretary of State.

ADOPTED by the DeKalb County Board of Commissioners this day of _____, 2026.

CHAKIRA JOHNSON
Presiding Officer
Board of Commissioners
DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, Georgia this _____ day
of _____, 2026.

LORRAINE COCHRAN-JOHNSON

Chief Executive Officer
DeKalb County, Georgia

ATTEST:

BARBARA H. SANDERS-NORWOOD

Clerk to Board of Commissioners and Chief
Executive Officer
DeKalb County, Georgia

APPROVED AS TO SUBSTANCE:

APPROVED AS TO FORM:

Dianne McNabb
Director, Finance Department
DeKalb County, Georgia

Terry G. Phillips
Interim County Attorney
DeKalb County, Georgia