



# **COMPUTING COUNTY OFFICIAL SALARIES FOR 2017**

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# **INTRODUCTION**

This guidebook is published annually by the Association County Commissioners of Georgia (ACCG) to assist counties in calculating salaries of certain county officials, as well as state officials who receive supplements to their salary by the county. The procedure set forth in this guidebook has been reviewed and approved by the Constitutional Officers' Association of Georgia, the Magistrate Council of Georgia, and ACCG.

## GENERAL PRINCIPLES

In general, commissioners have no ability to set salaries for other officials. The General Assembly sets the salaries either by state law or through local legislation. For counties that have local legislation establishing salaries, salaries for the positions affected by the local legislation must be initially computed according to both the local legislation and according to the state minimum salary. The officials are paid according to the higher of the two calculations.

Although there may be some differences among the procedures to be followed for calculating minimum salaries for different officials under general law, there are a few principles that tend to be the same:

- First, there is usually a base salary based upon population. In most cases, the latest population estimate from the Georgia Department of Community Affairs should be used (see APPENDIX D). However, if the population has decreased since the 2010 U.S. census (see
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- APPENDIX E) or the 2000 U.S. census (see APPENDIX F) bringing the official into a population bracket with a lower base salary, then the official is entitled to receive the base salary of the previous census in the higher population bracket so long as that official is in office.<sup>1</sup> The right to the higher base salary is personal to the county official, not the position.
- Second, there are state mandated supplements to which an officer may be entitled that must be added.
- Third, depending upon the number of completed terms, the official may receive an increase based upon longevity.<sup>2</sup> Each official's longevity increase depends upon the number of terms he or she has completed. A newly elected official is not entitled to a longevity increase, unless he or she completed a full term previously during years that longevity was awarded. Longevity increases are personal to the county official, not the position.
- Fourth, in any given year, the General Assembly may approve a cost of living adjustment (COLA) or merit increase for state employees that is used to determine the amount of COLA to increase the base salaries, state mandated supplements and longevity for county officials.

The county officials' salaries must be increased by all of the COLAs awarded since the last time the General Assembly revised the base salaries. A newly elected official is entitled to all of the previously granted COLAs even though he or she was not in office at the time that the COLA was awarded. Unlike longevity increases, these COLAs go with the position, not the person.

- Fifth, if there is any local legislation applicable to a county official, the salary provided for by the local legislation must be calculated and compared to the state minimum salary. The official is entitled to the higher of the two salaries.
- Sixth, if the county commissioners wish to provide additional compensation to an official, they generally may do so. The local supplement is any amount paid over and above the state minimum salary (i.e., base salary plus state mandated supplement(s) plus longevity increase (if any) plus COLA). However, once a local supplement is given, it cannot be taken away during an official's four-year term of office. If an official is re-elected, the commissioners could reduce or eliminate a supplement for the new term — but that decision must be made before the new term begins.
- Finally, county officials paid according to the minimum salary statutes must be paid in equal monthly installments.<sup>3</sup> Even though the entire county workforce may be paid weekly, bi-weekly or semi-monthly, the commissioners have no authority to pay these county officials at any other interval.<sup>4</sup>

For questions or interpretations on computing salaries, please contact your county attorney.

## COUNTY COMMISSIONERS SALARIES FOR 2017

Salaries for county commissioners and elected CEOs are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013, or 2014.

How to compute salaries for 2017:

**Step 1: Base Salary.** For members of boards of commissioners and elected CEOs, start with the applicable base salary. The base salary may have been set by local legislation or through the home rule procedures described below. For more information on local legislation, please see page 31. Sole commissioners, on the other hand, may receive the same minimum base salary as the sheriff of their county, the salary set by local legislation, or the salary set according to the home rule procedure.<sup>5</sup>

**Step 2: Add Training Supplement.** County commissioners who have received a notice of completion from the Carl Vinson Institute of Government indicating that they have completed the certified county commissioner training are entitled to a supplement of \$100.00 per month or \$1,200.00 per year in addition to their base salary from Step 1.<sup>6</sup>

*Please Note:* Only a commissioner who has been designated as a certified county commissioner by the Carl Vinson Institute for Government is eligible for this supplement. Credit is not given for other training programs or for years of service.

**Step 3: Add 2002 COLA.** The 2002 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, by 3.5%. This COLA is added regardless of when the commissioner first took office.<sup>7</sup>

**Step 4: Add 2003 COLA.** The 2003 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, and the 2002 COLA by 2.25%. This COLA is added regardless of when the commissioner first took office.<sup>8</sup>

*Reminder:* There is no 2004 COLA.

**Step 5: Add 2005 COLA.** The 2005 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, the 2002 COLA and the 2003 COLA by 2.00%. However, the resulting adjustment cannot exceed \$1,600. This COLA is added regardless of when the commissioner first took office.<sup>9</sup>

**Step 6: Add 2006 COLA.** The 2006 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, the 2002 COLA, the 2003 COLA and the 2005 COLA by 2.00%. This COLA is added regardless of when the commissioner first took office.<sup>10</sup>

**Step 7: Add 2007 COLA.** The 2007 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA and the 2006 COLA by 2.89%. This COLA is added regardless of when the commissioner first took office.<sup>11</sup>

**Step 8: Add 2008 COLA.** The 2008 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA, the 2006 COLA and the 2007 COLA by 3.00%. This COLA is added regardless of when the commissioner first took office.<sup>12</sup>

*Reminder:* There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

**Step 9: Add 2015 COLA.** The 2015 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA, the 2006 COLA, the 2007 COLA, and the 2008 COLA by 1%. This COLA is added regardless of when the commissioner first took office.<sup>13</sup>

**Step 10: Add 2016 COLA.** The 2016 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA, the 2006 COLA, the 2007 COLA, the 2008 COLA, and the 2015 COLA by 1%. This COLA is added regardless of when the commissioner first took office.<sup>14</sup>

**Step 11: Add 2017 COLA.** The 2017 cost of living adjustment is determined by multiplying the base salary plus the training supplement, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA, the 2006 COLA, the 2007 COLA, the 2008 COLA, the 2015 COLA, and the 2016 COLA by 3%. This COLA is added regardless of when the commissioner first took office.<sup>15</sup>

**Step 12: Add Longevity.** Beginning January 1, 2007, commissioners became entitled to longevity increases in compensation.<sup>16</sup> First, look at the county's local legislation to see whether the commissioners are elected to two-year terms, four-year terms or six-year terms. While most commissioners are elected to four-year terms, there are some counties where commissioners only serve for two years and others where commissioners serve for six years.

*Commissioners Serving Two-Year Terms.* Commissioners serving two-year terms are entitled to an increase of 1.25% for each term completed after December 31, 2004. The maximum longevity increase is 7.5% for commissioners who have completed at least six terms since 2005.

*Commissioners Serving Four-Year Terms.* Commissioners serving four-year terms are entitled to an increase of 2.50% for each term completed after December 31, 2004. The maximum longevity increase is 7.5% for commissioners who have completed at least three terms since 2005.

*Commissioners Serving Six-Year Terms.* Commissioners serving six-year terms are entitled to an increase of 3.75% for each term completed after December 31,

2004. The maximum longevity increase is 7.5% for commissioners who have completed at least two terms since 2005.

## **SETTING SALARIES THROUGH HOME RULE AUTHORITY**

Unless otherwise provided in a local act of the General Assembly, there is only one way that county commissioners may set their own compensation, expenses and expense allowances – through the home rule procedure explained below:<sup>17</sup>

*Notice.* Before deciding to increase compensation, the board of commissioners or sole commissioner must place a notice in the legal organ once a week for three consecutive weeks prior to taking action on the increase. The notice must specify the fiscal impact of the compensation increase.<sup>18</sup>

*Decision before Qualifying.* In order to increase compensation, the commissioners must make the decision to increase compensation *before* the first day of the qualifying period for candidates for election to the county governing authority. In other words, the commissioners must make the decision to increase salary before March 6, 2018.<sup>19</sup> Any increase will be effective on January 1, 2019.<sup>20</sup>

If the commissioners want to set their own salary, they must do so before March 6, 2018.<sup>21</sup> If a timely decision to increase compensation is made and advertised as required, the higher compensation will become effective on January 1, 2019.

If the commissioners do not use the home rule procedure to increase their salary and expenses, the only other alternative is to request the county's legislators to pass a local act increasing their salary or expenses. Any increase would be established in the local act. It would be effective upon signature by the Governor or any other date specified in the act.



## **CORONERS MINIMUM SALARY FOR 2017**

### **CORONERS IN COUNTIES WITH A POPULATION OF 35,000 OR MORE**

Coroners in counties with a population of 35,000 or more are entitled to be paid the death investigation fee or compensation established by local legislation, if any. If the coroner is paid an annual salary, he or she is not entitled to death investigation fees.<sup>22</sup> If local legislation establishing compensation for the coroner has been enacted, the coroner may decide whether to be paid the salary specified in the local legislation or the death investigation fee. The coroner must give the commissioners notice of the decision to change his or her method of compensation in writing no later than October 1 in order for compensation change to become effective on the next January 1.<sup>23</sup>

The death investigation fee is \$175 where no jury is impaneled or \$250 per death investigation when a jury is impaneled.<sup>24</sup>

### **CORONERS IN COUNTIES WITH A POPULATION OF 34,999 OR LESS**

Coroners in counties with a population less than 35,000 are entitled to a minimum salary plus death investigation fees. The death investigation fee is \$175 where no jury is impaneled or \$250 per death investigation when a jury is impaneled.<sup>25</sup>

Minimum salaries for coroners in counties with a population of less than 35,000 are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013, or 2014. To compute state minimum salaries for coroners, follow these steps:

**Step 1: Establish the Base Salary.** For coroners in counties with a 2010 population of 34,999 or less, start with the annual base salary for coroner shown in the “Schedule of Base Salaries” using the county’s population reported in the 2010 census (

APPENDIX E).<sup>26</sup> If the county’s population decreased since the 2000 census (APPENDIX F), bringing the coroner into a population bracket with a lower base salary, then the coroner is entitled to receive the base salary in the higher population bracket so long as that he or she is in office.<sup>27</sup>

#### **Schedule of Base Salaries**

<b>Population</b>	<b>Base Salary</b>
0 — 11,889	\$1,200.00
11,890 — 19,999	\$2,400.00
20,000 — 34,999	\$3,600.00

**Step 2: Add Longevity.** Coroners are entitled to a longevity increase at the rate of 5% for each complete 4-year term served after December 31, 2000. For 2017, the maximum longevity increase is 20% for coroners who have completed four or more full terms of office since December 31, 2000.<sup>28</sup>

**Step 3: Add 2002 COLA.** The 2002 cost of living adjustment is determined by multiplying the base salary plus longevity increase, if applicable, by 3.5%. This COLA is added regardless of when the coroner first took office.<sup>29</sup>

**Step 4: Add 2003 COLA.** The 2003 cost of living adjustment is determined by multiplying the base salary plus longevity increase, if applicable, and the 2002 COLA by 2.25%. This COLA is added regardless of when the coroner first took office.<sup>30</sup>

*Reminder:* There is no 2004 COLA.

**Step 5: Add 2005 COLA.** The 2005 cost of living adjustment is determined by multiplying the base salary plus longevity increase, if applicable, the 2002 COLA and the 2003 COLA by 2.00%. It, however, cannot exceed \$1,600.<sup>31</sup> This COLA is added regardless of when the coroner first took office.<sup>32</sup>

**Step 6: Add 2006 COLA.** The 2006 cost of living adjustment is determined by multiplying the base salary plus longevity increase, if applicable, the 2002 COLA, the 2003 COLA and the 2005 COLA by 2.00%.<sup>33</sup> This COLA is added regardless of when the coroner first took office.<sup>34</sup>

**Step 7: Add 2007 COLA.** The 2007 cost of living adjustment is determined by multiplying the base salary plus longevity increase, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA and the 2006 COLA by 2.89%.<sup>35</sup> This COLA is added regardless of when the coroner first took office.<sup>36</sup>

**Step 8: Add 2008 COLA.** The 2008 cost of living adjustment is determined by multiplying the base salary plus longevity increase, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA, the 2006 COLA, and the 2007 COLA by 3.00%.<sup>37</sup> This COLA is added regardless of when the coroner first took office.<sup>38</sup>

*Reminder:* There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

**Step 9: Add 2015 COLA.** The 2015 cost of living adjustment is determined by multiplying the base salary plus longevity increase, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA, the 2006 COLA, the 2007 COLA, and the 2008 COLA by 1%.<sup>39</sup> This COLA is added regardless of when the coroner first took office.<sup>40</sup>

**Step 10: Add 2016 COLA.** The 2016 cost of living adjustment is determined by multiplying the base salary plus longevity increase, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA, the 2006 COLA, the 2007 COLA, the 2008 COLA, and the 2015 COLA by 1%.<sup>41</sup> This COLA is added regardless of when the coroner first took office.<sup>42</sup>

**Step 11: Add 2017 COLA.** The 2017 cost of living adjustment is determined by multiplying the base salary plus longevity increase, if applicable, the 2002 COLA, the 2003 COLA, the 2005 COLA, the 2006 COLA, the 2007 COLA, the 2008 COLA, the 2015 COLA, and the 2016 COLA by 3%.<sup>43</sup> This COLA is added regardless of when the coroner first took office.<sup>44</sup>

**Step 12: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to coroners in addition to the minimum compensation provided by state or local law. However, once a local supplement is given, it may not be reduced or eliminated during the coroner's term of office. Local supplements are not subject to longevity increases and COLA, unless granted by the county commissioners.<sup>45</sup>

**Step 13: Compare to Local Legislation.** Many coroners' salaries are governed by local acts of the legislature rather than statewide minimum salary law. In general, a coroner is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount calculated in Step 11, then the coroner is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount calculated in Step 11, then the coroner is entitled to the amount in Step 11.<sup>46</sup> For more information on local legislation, please see page 31.

## **DEPUTY CORONERS**

Each coroner is required to appoint at least one deputy coroner.<sup>47</sup> If the coroner desires additional deputy coroners, he or she must obtain the approval of the county governing authority.<sup>48</sup>

### **Deputy Coroners in Counties with a Population of 35,000 or More**

If the coroner is not paid a salary set by local legislation, then the deputy coroner is entitled to the \$175 or \$250 death investigation fee (depending upon whether a jury is impaneled) for each investigation. However, if the coroner is paid a salary pursuant to local legislation, then the deputy coroner is not entitled to the death investigation fee, unless otherwise specified by local legislation.<sup>49</sup>

### **Deputy Coroners in Counties with a Population of 34,999 or Less**

The state law is not clear on the compensation for deputy coroners in counties of 34,999 or less where the coroner is paid a salary pursuant to the minimum salary law.<sup>50</sup> The county attorney should be consulted to determine the appropriate compensation for deputy coroners in counties with a population of 34,999 or less.

## **OPTIONAL EXPENSE ALLOWANCE**

County commissioners in counties with a population of 34,999 or less in 2010 are authorized, but not required, to provide a monthly expense allowance to the coroner of \$50 per month. It is in the discretion of the county commissioners to provide this expense allowance. However, the expense allowance is in addition to any other salary, fees or expenses required by law.<sup>51</sup> For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

### **Optional Expense Allowance Schedule**

<b>2010 Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 — 34,999	\$50.00

## **MAGISTRATES MINIMUM SALARY FOR 2017**

Minimum salaries for elected and appointed magistrate judges are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013, or 2014. To compute state minimum magistrates' salaries, follow these steps:

**Step 1: Establish the Base Salary.** Start with the annual base salary for the magistrate shown in the “Schedule of Base Salaries” using the county's population reported in the census estimate in APPENDIX D.<sup>52</sup> However, if the county's population decreased since the 2010 census (

APPENDIX E) or 2000 census (APPENDIX F), bringing the magistrate into a population bracket with a lower base salary, then the magistrate is entitled to receive the base salary of the previous census in the higher population bracket so long as that official is in office.<sup>53</sup>

**For Full-time Chief Magistrates.** For those chief magistrates who regularly perform the duty of magistrate at least 40 hours per week, use the base salary in the schedule.<sup>54</sup>

**For Part-time Chief Magistrates.** For those chief magistrates who regularly perform the duty of magistrate less than 40 hours per week, use the hourly equivalent of the schedule multiplied by the actual number of hours worked. The chief magistrate must certify the actual number of hours worked to the county governing authority.<sup>55</sup>

**For Full-time Magistrates Who Are Not Chief Magistrates.** For those individuals who perform the duties of a magistrate judge at least 40 hours per week, use 90% of the base salary according to population or \$46,217.52 per year (i.e., \$3,851.46 per month), whichever is less.<sup>56</sup>

**For Part-time Magistrates Who Are Not Chief Magistrates and On-call Magistrates.** For those individuals appointed as magistrates who perform the duty of magistrate judge less than 40 hours per week, use 90% of the base salary according to population or \$22.22 per hour, whichever is less. However, if the part-time magistrate is paid \$22.22 per hour, they must be paid at least \$7,110.96 per year (or \$592.58 per month). The chief magistrate must certify the number of hours worked by the part-time magistrates to the county governing authority.<sup>57</sup>

### Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$29,832.20
6,000 — 11,889	\$40,967.92
11,890 — 19,999	\$46,408.38
20,000 — 28,999	\$49,721.70
29,000 — 38,999	\$53,035.03
39,000 — 49,999	\$56,352.46
50,000 — 74,999	\$63,164.60
75,000 — 99,999	\$67,800.09
100,000 — 149,999	\$72,434.13
150,000 — 199,999	\$77,344.56
200,000 — 249,999	\$84,458.82
250,000 — 299,999	\$91,682.66
300,000 — 399,999	\$101,207.60
400,000 — 499,999	\$105,316.72
500,000 or more	\$109,425.84

**Step 2: Add Statutory Supplement.** If the magistrate also serves as clerk to the magistrate court, add \$3,883.08 per year.<sup>58</sup>

**Step 3: Add Longevity.** Elected, appointed, fulltime and part-time magistrates are entitled to longevity increases if they have served at least one full 4-year term after December 31, 1995. To figure the amount of the longevity increase, first determine the total of 4-year terms that were completed by the magistrate since 1995 and multiply the number of terms by 5%. Then, multiply the base salary plus the statutory supplement, if it applies, by the applicable rate of increase. For 2017, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term magistrate to a maximum of 30% for one who has completed six or more terms of office.<sup>59</sup>

**Step 4: Add 2007 COLA.** The 2007 cost of living adjustment is determined by multiplying the base salary plus the supplement (if applicable) and longevity (if applicable) by 2.89%. This COLA is added regardless of when the magistrate first took office.<sup>60</sup>

**Step 5: Add 2008 COLA.** The 2008 cost of living adjustment is determined by multiplying the base salary plus the supplement (if applicable), longevity (if applicable) and the 2007 COLA by 3.00%. This COLA is added regardless of when the magistrate first took office.<sup>61</sup>

*Reminder:* There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

**Step 6: Add 2015 COLA.** The 2015 cost of living adjustment is determined by multiplying the base salary plus the supplement (if applicable), longevity (if applicable), the 2007 COLA and the 2008 COLA by 1%. This COLA is added regardless of when the magistrate first took office.<sup>62</sup>

**Step 7: Add 2016 COLA.** The 2016 cost of living adjustment is determined by multiplying the base salary plus the supplement (if applicable), longevity (if applicable), the 2007 COLA, the 2008 COLA and the 2015 COLA by 1%. This COLA is added regardless of when the magistrate first took office.<sup>63</sup>

**Step 8: Add 2017 COLA.** The 2017 cost of living adjustment is determined by multiplying the base salary plus the supplement (if applicable), longevity (if applicable), the 2007 COLA, the 2008 COLA, the 2015 COLA and the 2016 COLA by 3%. This COLA is added regardless of when the magistrate first took office.<sup>64</sup>

**Step 9: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to the magistrate in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during the magistrate's term of office. Local supplements are not subject to longevity increases or COLA, unless granted by the county commissioners.<sup>65</sup>

**Final Step: Compare to Local Legislation.** Many magistrates' salaries are governed by local acts of the legislature rather than statewide minimum salary law. In general, a magistrate is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount in Step 8, then the magistrate is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount in Step 8, then the magistrate is entitled to the amount in Step 8.<sup>66</sup> For more information about salaries set by local legislation, please see page 31.

*Note:* Magistrates are required to be paid in equal monthly installments.<sup>67</sup>

## **OPTIONAL EXPENSE ALLOWANCE**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the magistrate and the clerk of the magistrate court based upon population as determined by the 2010 census. The minimum amounts are listed in the Optional Expense Allowance Schedule below. It is in the discretion of the county commissioners to provide this expense allowance. If granted, the expense allowance is in addition to any other salary, fees or expenses required by law.<sup>68</sup> For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

### **Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 — 11,889	\$100.00
11,890 — 74,999	\$200.00
75,000 — 249,999	\$300.00
250,000 — 499,999	\$400.00
500,000 or more	\$500.00

## PROBATE JUDGES MINIMUM SALARY FOR 2017

Minimum salaries for probate judges are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013, or 2014. To compute state minimum probate judges' salaries, follow these steps:

**Step 1: Establish the Base Salary.** Start with the annual base salary for the probate judge shown in the “Schedule of Base Salaries” using the county's population reported in the latest population estimate from the Georgia Department of Community Affairs (see APPENDIX D). However, if the population has decreased since the 2010 U.S. census (see

APPENDIX E) or the 2000 U.S. census (see APPENDIX F) bringing the probate judge into a population bracket with a lower base salary, then the probate judge is entitled to receive the base salary of the previous census in the higher population bracket so long as that probate judge is in office.<sup>69</sup>

### Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$29,832.20
6,000 — 11,889	\$40,967.92
11,890 — 19,999	\$46,408.38
20,000 — 28,999	\$49,721.70
29,000 — 38,999	\$53,035.03
39,000 — 49,999	\$56,352.46
50,000 — 74,999	\$63,164.60
75,000 — 99,999	\$67,800.09
100,000 — 149,999	\$72,434.13
150,000 — 199,999	\$77,344.56
200,000 — 249,999	\$84,458.82
250,000 — 299,999	\$91,682.66
300,000 — 399,999	\$101,207.60
400,000 — 499,999	\$105,316.72
500,000 or more	\$109,425.84

**Step 2: Add Statutory Supplements.** Add any of the supplements listed below to which the probate judge is entitled, if applicable:

- + \$3,883.08 per year for conducting elections<sup>70</sup>
- + \$4,852.92 per year for traffic cases<sup>71</sup>

*Note:* The supplements for serving as magistrate or clerk to magistrate court are addressed in Steps 10 through 17 below.<sup>72</sup>

**Step 3: Add Longevity.** First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the probate judge since 1977 and multiply the number of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus supplements for serving as election superintendent or hearing traffic cases by the applicable rate of increase. For 2017, the rate of the longevity increase ranges (in 5% increments) from 0% for first-term probate judges to a maximum of 50% for those who have completed ten or more terms of office.<sup>73</sup>

**Step 4: Add 2007 COLA.** The 2007 cost of living adjustment is determined by multiplying the base salary plus applicable statutory supplements and longevity by 2.89%. This COLA is added regardless of when the probate judge first took office.<sup>74</sup>

**Step 5: Add 2008 COLA.** The 2008 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, longevity and the 2007 COLA by 3.00%. This COLA is added regardless of when the probate judge first took office.<sup>75</sup>

*Reminder:* There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

**Step 6: Add 2015 COLA.** The 2015 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, applicable longevity, the 2007 COLA, and the 2008 COLA by 1%. This COLA is added regardless of when the probate judge took office.<sup>76</sup>

**Step 7: Add 2016 COLA.** The 2016 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, applicable longevity, the 2007 COLA, the 2008 COLA, and the 2015 COLA by 1%. This COLA is added regardless of when the probate judge took office.<sup>77</sup>

**Step 8: Add 2017 COLA.** The 2017 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, applicable longevity, the 2007 COLA, the 2008 COLA, the 2015 COLA, and the 2016 COLA by 3%. This COLA is added regardless of when the probate judge took office.<sup>78</sup>

**Step 9: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to the probate judge in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during the probate judge's term of office. Local supplements are not subject to longevity and COLA unless granted by the county commissioners.<sup>79</sup>

## **ADDITIONAL COMPENSATION FOR PROBATE JUDGE SERVING AS MAGISTRATE OR CLERK TO MAGISTRATE COURT**

**Step 10: Add Magistrate Supplement.** If the probate judge also serves as chief magistrate or magistrate, add \$11,642.54 as adjusted by Steps 11 through 17.<sup>80</sup>



**Step 11: Add Longevity.** First, determine the total number of complete 4-year terms where the term was completed after 1999 and multiply the number of terms by 5%. To figure the amount of the longevity increase to the supplement for serving as magistrate, multiply the additional supplement in Step 10 by the applicable rate of increase. For 2017, the rate of longevity increase ranges (in 5% increments) from 0% for first-term magistrates to a maximum of 25% for those who have completed five or more terms of office.<sup>81</sup>

**Step 12: Add 2007 COLA.** The 2007 cost of living adjustment to the magistrate supplement is determined by multiplying the supplement in Step 10 plus longevity by 2.89%. This COLA is added regardless of when the probate judge first took office.<sup>82</sup>

**Step 13: Add 2008 COLA.** The 2008 cost of living adjustment to the magistrate supplement is determined by multiplying the supplement in Step 10, plus longevity and the 2007 COLA by 3.00%. This COLA is added regardless of when the probate judge first took office.<sup>83</sup>

*Reminder:* There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

**Step 14: Add 2015 COLA.** The 2015 cost of living adjustment to the magistrate supplement is determined by multiplying the supplement in Step 10 plus applicable longevity, the 2007 COLA, and the 2008 COLA by 1%. This COLA is added regardless of when the probate judge first took office.<sup>84</sup>

**Step 15: Add 2016 COLA.** The 2016 cost of living adjustment to the magistrate supplement is determined by multiplying the supplement in Step 10 plus applicable longevity, the 2007 COLA, the 2008 COLA, and the 2015 COLA by 1%. This COLA is added regardless of when the probate judge first took office.<sup>85</sup>

**Step 16: Add 2017 COLA.** The 2017 cost of living adjustment to the magistrate supplement is determined by multiplying the supplement in Step 10 plus applicable longevity, the 2007 COLA, the 2008 COLA, the 2015 COLA, and the 2016 COLA by 3%. This COLA is added regardless of when the probate judge first took office.<sup>86</sup>

**Step 17: Add Magistrate Court Clerk Supplement (If Applicable).** If the probate judge serves as the magistrate and also serves as the clerk to the magistrate court, then add \$3,883.08. However, note that a probate judge serving as magistrate and as clerk to the magistrate court is not entitled to a longevity or COLA increase to the supplement for serving as clerk to the magistrate court.<sup>87</sup>

**Final Step: Compare to Local Legislation.** Many probate judges' salaries are governed by local acts of the legislature rather than statewide minimum salary law. In general, a probate judge is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount established under this procedure, then the probate judge is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount in this procedure, then the probate judge is entitled to the amount in this procedure.<sup>88</sup> For more information about salaries set by local legislation, please see page 31.

*Note:* Probate Judges are required to be paid in equal monthly installments.<sup>89</sup>

### **OPTIONAL EXPENSE ALLOWANCE**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the probate judge based upon population as determined by the 2010 census. The minimum amounts are listed in the Optional Expense Allowance Schedule below. It is in the discretion of the county commissioners to provide this expense allowance. If granted, the expense allowance is in addition to any other salary, fees or expenses required by law.<sup>90</sup> For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

#### **Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 — 11,889	\$100.00
11,890 — 74,999	\$200.00
75,000 — 249,999	\$300.00
250,000 — 499,999	\$400.00
500,000 or more	\$500.00

## **SHERIFFS MINIMUM SALARY FOR 2017**

Minimum salaries for sheriffs are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013, or 2014. To compute state minimum sheriffs' salaries, follow these steps:

**Step 1: Establish the Base Salary.** Start with the annual base salary for the sheriff shown in the “Schedule of Base Salaries” using the county’s population reported in the latest population estimate from the Georgia Department of Community Affairs (see APPENDIX D). However, if the population has decreased since the 2010 U.S. census (see

APPENDIX E) or the 2000 U.S. census (see APPENDIX F) bringing the sheriff into a population bracket with a lower base salary, then the sheriff is entitled to receive the base salary of the previous census in the higher population bracket so long as that sheriff is in office.<sup>91</sup>

### **Schedule of Base Salaries**

<b>Population</b>	<b>Base Salary</b>
0 — 5,999	\$42,045.88
6,000 — 11,889	\$46,917.92
11,890 — 19,999	\$53,880.12
20,000 — 28,999	\$59,328.83
29,000 — 38,999	\$64,776.16
39,000 — 49,999	\$70,227.59
50,000 — 74,999	\$75,674.90
75,000 — 99,999	\$78,247.21
100,000 — 149,999	\$80,819.51
150,000 — 199,999	\$83,695.91
200,000 — 249,999	\$86,592.30
250,000 — 299,999	\$94,759.02
300,000 — 399,999	\$105,822.14
400,000 — 499,999	\$109,931.24
500,000 or more	\$114,040.36

**Step 2: Add Statutory Supplement.** If the sheriff serves the state, juvenile, magistrate or other courts, add at least \$3,883.08 per year.<sup>92</sup> The sheriff is limited to one statutory supplement increase even where the sheriff serves more than one additional court.

**Step 3: Add Longevity.** First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the sheriff since 1977 and multiply the number of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus supplements by the applicable rate of increase. For 2017, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term sheriff to a maximum of 50% for one who has completed ten or more terms of office.<sup>93</sup>

**Step 4: Add 2007 COLA.** The 2007 cost of living adjustment is determined by multiplying the base salary plus the applicable supplement and longevity by 2.89%. This COLA is added regardless of when the sheriff first took office.<sup>94</sup>

**Step 5: Add 2008 COLA.** The 2008 cost of living adjustment is determined by multiplying the base salary plus the applicable supplement, applicable longevity and the 2007 COLA by 3.00%. This COLA is added regardless of when the sheriff first took office.<sup>95</sup>

*Reminder:* There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

**Step 6: Add 2015 COLA.** The 2015 cost of living adjustment is determined by multiplying the base salary plus applicable supplement, applicable longevity, the 2007 COLA, and the 2008 COLA by 1%. This COLA is added regardless of when the sheriff first took office.<sup>96</sup>

**Step 7: Add 2016 COLA.** The 2016 cost of living adjustment is determined by multiplying the base salary plus applicable supplement, applicable longevity, the 2007 COLA, the 2008 COLA, and the 2015 COLA by 1%. This COLA is added regardless of when the sheriff first took office.<sup>97</sup>

**Step 8: Add 2017 COLA.** The 2017 cost of living adjustment is determined by multiplying the base salary plus applicable supplement, applicable longevity, the 2007 COLA, the 2008 COLA, the 2015 COLA, and the 2016 COLA by 3%. This COLA is added regardless of when the sheriff first took office.<sup>98</sup>

**Step 9: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to the sheriff in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during the sheriff's term of office. Local supplements are not subject to longevity and COLA unless otherwise granted by the county commissioners.<sup>99</sup>

**Final Step: Compare to Local Legislation.** Many sheriffs' salaries are governed by local acts of the legislature rather than statewide minimum salary law. In general, a sheriff is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount in Step 9, then the sheriff is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount in Step 9, then the sheriff is entitled to the amount in Step 9.<sup>100</sup> For more information about salaries set by local legislation, please see page 31.

*Note:* Sheriffs are required to be paid in equal monthly installments.<sup>101</sup>

## **OPTIONAL EXPENSE ALLOWANCE**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the sheriff based upon population as determined by the 2010 census. The minimum amounts are listed in the Optional Expense Allowance Schedule below. It is

in the discretion of the county commissioners to provide this expense allowance. If granted, the expense allowance is in addition to any other salary, fees or expenses required by law.<sup>102</sup> For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

### **Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 — 11,889	\$100.00
11,890 — 74,999	\$200.00
75,000 — 249,999	\$300.00
250,000 — 499,999	\$400.00
500,000 or more	\$500.00

## SUPERIOR COURTS CLERKS MINIMUM SALARY FOR 2017

Minimum salaries for clerks of superior court are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013, or 2014. To compute state minimum clerk of superior court salaries, follow these steps:

**Step 1: Establish the Base Salary.** Start with the annual base salary for the clerk of superior court shown in the “Schedule of Base Salaries” using the county's latest population estimate from the Georgia Department of Community Affairs (see APPENDIX D). However, if the population has decreased since the 2010 U.S. census (see

APPENDIX E) or the 2000 U.S. census (see APPENDIX F) bringing the superior court clerk into a population bracket with a lower base salary, then the superior court clerk is entitled to receive the base salary of the previous census in the higher population bracket so long as that superior court clerk is in office.<sup>103</sup>

### Schedule of Base Salaries

Population	Base Salary
0 — 5,999	\$29,832.20
6,000 — 11,889	\$40,967.92
11,890 — 19,999	\$46,408.38
20,000 — 28,999	\$49,721.70
29,000 — 38,999	\$53,035.03
39,000 — 49,999	\$56,352.46
50,000 — 74,999	\$63,164.60
75,000 — 99,999	\$67,800.09
100,000 — 149,999	\$72,434.13
150,000 — 199,999	\$77,344.56
200,000 — 249,999	\$84,458.82
250,000 — 299,999	\$91,682.66
300,000 — 399,999	\$101,207.60
400,000 — 499,999	\$105,316.72
500,000 or more	\$109,425.84

**Step 2: Add Statutory Supplements.** Add any of the supplements listed below to which the clerk of superior court is entitled, if applicable:

- + At least \$3,883.08 per year for serving as clerk to juvenile court<sup>104</sup>
- + At least \$3,883.08 per year for serving as clerk to state court<sup>105</sup>
- + At least \$3,883.08 per year for serving as clerk to magistrate court<sup>106</sup>
- + At least \$3,883.08 per year for providing jury management<sup>107</sup>

**Step 3: Add Longevity.** First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the clerk since 1977 and multiply the number of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus supplements by the applicable rate of increase. For 2017, the rate of the longevity increase ranges (in 5% increments) from 0% for a first-term clerk to a maximum of 50% for one who has completed ten or more terms of office.<sup>108</sup>

**Step 4: Add 2007 COLA.** The 2007 cost of living adjustment is determined by multiplying the base salary plus applicable supplements and longevity by 2.89%. This COLA is added regardless of when the clerk first took office.<sup>109</sup>

**Step 5: Add 2008 COLA.** The 2008 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, applicable longevity and the 2007 COLA by 3.00%. This COLA is added regardless of when the clerk first took office.<sup>110</sup>

*Reminder:* There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

**Step 6: Add 2015 COLA.** The 2015 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, applicable longevity, the 2007 COLA, and the 2008 COLA by 1%. This COLA is added regardless of when the clerk took office.<sup>111</sup>

**Step 7: Add 2016 COLA.** The 2016 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, applicable longevity, the 2007 COLA, the 2008 COLA, and the 2015 COLA by 1%. This COLA is added regardless of when the clerk took office.<sup>112</sup>

**Step 8: Add 2017 COLA.** The 2017 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, applicable longevity, the 2007 COLA, the 2008 COLA, 2015 COLA, and the 2016 COLA by 3%. This COLA is added regardless of when the clerk took office.<sup>113</sup>

**Step 9: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to the clerk of superior court in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during the clerk of superior court's term of office. Local supplements are not subject to longevity and COLA unless granted by the county commissioners.<sup>114</sup>

**Step 10: Add Tax Appeal Administrator Supplement (If Any).** The superior court clerk serves as the tax appeal administrator, providing boards of equalization with oversight, facilities and administrative assistance.<sup>115</sup> Counties are required to include a separate line item in the budget for the tax appeal administrator's compensation.<sup>116</sup> If an amount for the tax appeal administrator compensation is provided in the budget, it is not subject to the mandatory longevity and COLA.

**Final Step: Compare to Local Legislation.** Many clerks of superior court salaries are governed by local acts of the legislature rather than statewide minimum salary law.

In general, a clerk of superior court is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount in Step 9, then the clerk of superior court is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount in Step 9, then the clerk of superior court is entitled to the amount in Step 9.<sup>117</sup> For more information about salaries set by local legislation, please see page 31.

*Note:* Superior court clerks are required to be paid in equal monthly installments.<sup>118</sup>

## **OPTIONAL EXPENSE ALLOWANCE**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the clerk of superior court based upon population as determined by the 2010 census. The minimum amounts are listed in the Optional Expense Allowance Schedule below. It is in the discretion of the county commissioners to provide this expense allowance. If granted, the expense allowance is in addition to any other salary, fees or expenses required by law.<sup>119</sup> For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

### **Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 — 11,889	\$100.00
11,890 — 74,999	\$200.00
75,000 — 249,999	\$300.00
250,000 — 499,999	\$400.00
500,000 or more	\$500.00



## **TAX COMMISSIONERS MINIMUM SALARY FOR 2017**

Minimum salaries for tax commissioners are calculated according to the procedure summarized below. Note that there are no COLAs for 2009, 2010, 2011, 2012, 2013, or 2014. To compute state minimum tax commissioners' salaries, follow these steps:

**Step 1: Establish the Base Salary.** Start with the annual base salary for the tax commissioner shown in the "Schedule of Base Salaries" using the latest population estimate for the county from the Georgia Department of Community Affairs (see APPENDIX D). However, if the population has decreased since the 2010 U.S. census (see

APPENDIX E) or the 2000 U.S. census (see APPENDIX F) bringing the tax commissioner into a population bracket with a lower base salary, then the tax commissioner is entitled to receive the base salary of the previous census in the higher population bracket so long as that tax commissioner is in office.<sup>120</sup>

### **Schedule of Base Salaries**

<b>Population</b>	<b>Base Salary</b>
0 — 5,999	\$29,832.20
6,000 — 11,889	\$40,967.92
11,890 — 19,999	\$46,408.38
20,000 — 28,999	\$49,721.70
29,000 — 38,999	\$53,035.03
39,000 — 49,999	\$56,352.46
50,000 — 74,999	\$63,164.60
75,000 — 99,999	\$67,800.09
100,000 — 149,999	\$72,434.13
150,000 — 199,999	\$77,344.56
200,000 — 249,999	\$84,458.82
250,000 — 299,999	\$91,682.66
300,000 — 399,999	\$101,207.60
400,000 — 499,999	\$105,316.72
500,000 or more	\$109,425.84

**Step 2: Add Statutory Supplements.** Add any of the supplements listed below to which the tax commissioner is entitled, if applicable:

- + \$4,197.36 per year for serving as ex officio sheriff<sup>121</sup>
- + At least \$3,519.48 for serving as chief deputy registrar<sup>122</sup>

**Step 3: Add Longevity.** First, determine the total number of complete 4-year terms (i.e., no partial terms) served by the tax commissioner since 1977 and multiply the number of terms by 5%. To figure the amount of the longevity increase, multiply the base salary plus supplements by the applicable rate of increase. For 2017, the rate of the

longevity increase ranges (in 5% increments) from 0% for a first-term tax commissioner to a maximum of 50% for one who has completed ten or more terms of office.<sup>123</sup>

**Step 4: Add 2007 COLA.** The 2007 cost of living adjustment is determined by multiplying the base salary plus applicable supplements and longevity by 2.89%. This COLA is added regardless of when the tax commissioner first took office.<sup>124</sup>

**Step 5: Add 2008 COLA.** The 2008 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, applicable longevity and the 2007 COLA by 3.00%. This COLA is added regardless of when the tax commissioner first took office.<sup>125</sup>

*Reminder:* There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

**Step 6: Add 2015 COLA.** The 2015 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, applicable longevity, 2007 COLA, and 2008 COLA by 1%. This COLA is added regardless of when the tax commissioner first took office.<sup>126</sup>

**Step 7: Add 2016 COLA.** The 2016 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, applicable longevity, 2007 COLA, 2008 COLA, and the 2015 COLA by 1%. This COLA is added regardless of when the tax commissioner first took office.<sup>127</sup>

**Step 8: Add 2017 COLA.** The 2017 cost of living adjustment is determined by multiplying the base salary plus applicable supplements, applicable longevity, 2007 COLA, 2008 COLA, 2015 COLA, and the 2016 COLA by 3%. This COLA is added regardless of when the tax commissioner first took office.<sup>128</sup>

**Step 9: Add Local Supplement (If Any).** County commissioners are authorized, but not required, to provide local supplements to the tax commissioner in addition to the minimum compensation provided by general or local law. However, once a local supplement is given, it may not be reduced or eliminated during the tax commissioner's term of office. Local supplements are not subject to longevity and COLA unless granted by the county commissioners.<sup>129</sup>

**Final Step: Compare to Local Legislation.** Many tax commissioners' salaries are governed by local acts of the legislature rather than statewide minimum salary law. In general, a tax commissioner is paid either according to the procedures set forth above or according to local legislation, whichever is higher. If the salary established by local legislation is higher than the amount in Step 9, then the tax commissioner is entitled to be paid according to local legislation. If the salary established by local legislation is less than the amount in Step 9, then the tax commissioner is entitled to the amount in Step 9.<sup>130</sup> For more information about salaries set by local legislation, please see page 31.

*Note:* Tax commissioners are required to be paid in equal monthly installments.<sup>131</sup>

## **OPTIONAL EXPENSE ALLOWANCE**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the tax commissioner based upon population as determined by the 2010 census. The minimum amounts are listed in the Optional Expense Allowance Schedule below. It is in the discretion of the county commissioners to provide this expense allowance. If granted, the expense allowance is in addition to any other salary, fees or expenses required by law.<sup>132</sup> For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

### **Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 — 11,889	\$100.00
11,890 — 74,999	\$200.00
75,000 — 249,999	\$300.00
250,000 — 499,999	\$400.00
500,000 or more	\$500.00

# **SALARIES AND SUPPLEMENTS FOR OTHER OFFICIALS**

## **BAILIFF PER DIEMS**

The minimum per diem for bailiffs is \$5.00.<sup>133</sup> However, the first grand jury impaneled at the fall term of the superior court is responsible to establish the per diem for the next year.<sup>134</sup> Any increase in the per diem must be approved by the commissioners.<sup>135</sup>

## **BOARD OF TAX ASSESSOR PER DIEMS**

Members of the board of tax assessors are entitled to be paid at least \$20.00 per diem for their time discharging their duties, as well as attending training courses.<sup>136</sup> The commissioners are allowed to increase the amount of the per diem.

## **BOARD OF TAX EQUALIZATION PER DIEMS**

Members of the Board of Tax Equalization are entitled to be paid \$25.00 per diem for their time considering appeals and attending training.<sup>137</sup> Board of equalization members must provide the county a certification of the number of days to which the member is entitled to compensation. Commissioners are allowed to increase the amount of the per diem.

## **CIRCUIT PUBLIC DEFENDERS AND STATE PAID APPOINTED PERSONNEL SUPPLEMENTS**

Effective January 1, 2016, circuit public defenders who are paid by the state and receive a county supplement may not have their county supplement increased if the total supplement received by the counties of their circuit is \$50,000 or more.<sup>138</sup> Similarly, the appointed state paid staff of the circuit public defender's office who receive a county supplement of \$50,000 or more may not have their county supplement increased.<sup>139</sup>

## **DISTRICT ATTORNEY AND STATE PAID APPOINTED PERSONNEL SUPPLEMENTS**

District attorneys are state officers who are paid by the state. However, the county may supplement the district attorney's salary in an amount determined by local legislation or in an amount determined by the commissioners.<sup>140</sup> The commissioners may provide an additional supplement if the district attorney provides child support recovery services.<sup>141</sup> Note, however, that, effective January 1, 2016, any district attorney who receives a total county supplement of \$50,000 or more cannot have their county supplement increased.<sup>142</sup>

The district attorney's office has state paid employees, who may or may not receive county supplements, and may also have county paid employees. Effective January 1, 2016, any state paid appointed employees of the district attorney's office (e.g., assistant district attorney, investigator, victim witness coordinator, and administrative personnel) who receive a total county supplement of \$50,000

or more cannot have his or her county supplement increased.<sup>143</sup> This restriction does not apply to the employees of the district attorney's office who are paid solely by the county.

## **JUROR EXPENSE ALLOWANCES**

The grand jury is also responsible for setting the expense allowance for grand jurors, tales jurors and regularly drawn trial jurors. The expense allowance must be at least \$5.00 but no more than \$50.00 per diem.<sup>144</sup> The grand jury may increase the amount subject to the approval of the commissioners.<sup>145</sup>

## **JUVENILE COURT JUDGE SUPPLEMENTS**

The salaries for circuit-wide juvenile court judges appointed after October 1, 2000, are set by the superior court judges with the approval of the county commissioners.<sup>146</sup> Circuits with at least one juvenile court judge are entitled to receive a state grant of \$85,000 per year.<sup>147</sup> Additionally, circuits with more than four superior court judges are eligible for an additional state grant of \$21,250 per year.<sup>148</sup> If the circuit uses part-time juvenile court judges, the circuit may receive a grant as follows, up to \$96,250 per year:

For each part-time judge who works one day weekly: \$ 17,000.00  
For each part-time judge who works two days weekly: \$34,000.00  
For each part-time judge who works three days weekly: \$51,000.00  
For each part-time judge who works four days weekly: \$ 68,000.00<sup>149</sup>

## **STATE COURT JUDGE AND SOLICITOR GENERAL SALARIES AND SUPPLEMENTS**

For counties that have state courts, there is no statewide salary for state court judges and solicitors. Their salaries are established only by local law and paid for by the county.<sup>150</sup> The commissioners are specifically authorized by state law to provide a supplement to the salary set by local legislation.<sup>151</sup>

## **SUPERIOR COURT JUDGE SUPPLEMENTS**

Superior court judges are state elected officials who are paid by the state. Some counties pay a county supplement to the superior court judges in their circuit. Beginning January 1, 2016, the total county supplement paid to a superior court judge may not be increased if the superior court judge receives county supplements of \$50,000 or more from the counties of the judicial circuit.<sup>152</sup> Any new superior court judge who is added to the circuit or comes into office is entitled to automatically receive the same county supplement as the other superior court judges without any requirement for additional local legislation.<sup>153</sup>

## **VOTER REGISTRAR COMPENSATION**

### **Chief Registrar**

The Chief Registrar is entitled to either a per diem of \$61.00 or a monthly salary of \$272.00. It is in the discretion of the county commissioners to pay the chief registrar either on a per diem or monthly salary basis.<sup>154</sup>

### **Other Members of Board of Registrars**

The other members of the board of registrars are entitled to either a per diem of \$48.00 or a monthly salary of \$242.00. It is at the discretion of the county commissioners to pay the registrars on a per diem or monthly salary basis.<sup>155</sup>

### **Chief Deputy Registrar**

If the board of registrars does not maintain an office that is open and staffed during regular business hours, the registrars may appoint a full-time county officer or employee to serve as chief deputy registrar. The minimum compensation of the chief deputy registrar, which is determined by the county commissioners, must be at least \$293.29 per month.<sup>156</sup>

### **Optional Expense Allowance**

County commissioners are authorized, but not required, to provide a monthly expense allowance to the members of the board of registrars based upon population as determined by the 2010 census. The minimum amounts are listed in the Optional Expense Allowance Schedule below. It is in the discretion of the county commissioners to provide this expense allowance. However, the expense allowance is in addition to any other salary, fees or expenses required by law.<sup>157</sup> For tax purposes, expense allowances must be treated as income to the official and reported to the IRS.

#### **Optional Expense Allowance Schedule**

<b>Population</b>	<b>Minimum Monthly Expense Allowance</b>
0 — 11,889	\$100.00
11,890 — 74,999	\$200.00
75,000 — 249,999	\$300.00
250,000 — 499,999	\$400.00
500,000 or more	\$500.00

## **COMPUTING SALARIES SET BY LOCAL LEGISLATION**

Oftentimes, the salaries for county commissioners and other county officials are established by local legislation enacted by the General Assembly. If there is a minimum salary set by statute, then the county official is typically paid the higher of the two salaries. If there is local legislation and a state minimum salary, then the county must calculate both salaries to determine which salary to pay. Ask the county attorney to determine if there is local legislation affecting salaries in your county.

### **WHEN SALARIES ARE TIED TO STATE OFFICIAL SALARIES**

Sometimes, the local legislation ties county official salaries to the base salary (or the base salary as adjusted by COLA) of the superior court judge, district attorney or circuit public defender. In 2015, the General Assembly updated these base salaries. For purposes of calculating county official salaries, the updated base salaries take effect on January 1, 2016. There was no increase for 2017.

Circuit Public Defender (State Paid) Base Salary: \$99,526<sup>158</sup>

District Attorney Base Salary: \$120,072<sup>159</sup>

Superior Court Judge Base Salary: \$126,265<sup>160</sup>

Each of these officials is entitled to an additional state supplement of \$6,000 per year if the judicial circuit has implemented an accountability court (i.e., a drug court division, mental health court division, or veterans' court division).<sup>161</sup> However, the accountability court supplement may not be used to calculate county official salaries tied to the salary of the superior court judge, district attorney or circuit public defender.<sup>162</sup>

### **COLAS AND LONGEVITY INCREASES**

Except for county commissioners, the COLAs and longevity increases required by the state minimum compensation laws do not apply to county officials paid by local legislation unless the local legislation specifically provides that the county official is entitled to the statutory COLAs and longevity increases. Because county commissioners do not have a state minimum salary, state law specifically provides that their salaries set by local legislation are increased by COLAs and longevity.

### **STATE MANDATED SUPPLEMENTS**

Unless specified in local legislation, county officials paid according to local legislation are not entitled to the supplements mandated by state law.

### **ISSUES WITH CALCULATING SALARY SET BY LOCAL LEGISLATION**

When local legislation establishes a salary and/or ties the salary to that of another official (i.e., establishing a salary as a percentage of the superior court judge's salary), questions may arise in calculating the salary. Local legislation may address longevity

and cost of living adjustments – or not. Sometimes, local legislation will refer back to general law. It is often confusing, sometimes creating gray areas. Occasionally, there are no clearly correct answers. When computing salaries involving local legislation, the county attorney should be consulted.



# APPENDIX A

## COUNTY OFFICER 2017 SALARY WORKSHEET Sheriff, Superior Court Clerk, Probate Judge and Tax Commissioner

**Step 1: Base Salary** (from Population Schedule / 2010 census  
– Appendix D, E or F.)

\_\_\_\_\_

**Step 2: Add Any Statutory Supplements**  
(Except Probate Judge's Supplement for Serving as  
Magistrate or Clerk to Magistrate Court)

\_\_\_\_\_ + \_\_\_\_\_

\_\_\_\_\_ + \_\_\_\_\_

\_\_\_\_\_ + \_\_\_\_\_

SUBTOTAL of Base Salary And Supplements

\_\_\_\_\_ = \_\_\_\_\_

### Step 3: Add Longevity

Enter the Number of 4-year Terms Served since 1977 (10  
Terms Maximum)

Times 5% Increase per Completed Term  
(Maximum 50%)

\_\_\_\_\_ **x .05** \_\_\_\_\_

\_\_\_\_\_ % \_\_\_\_\_

Multiply Subtotal of Base Salary and Supplements from Step 2  
Amount of Longevity Increase

\_\_\_\_\_ **x** \_\_\_\_\_

\_\_\_\_\_ **\$** \_\_\_\_\_

Add Total Longevity Increase to Subtotal of Base Salary and  
Statutory Supplements

\_\_\_\_\_ + \_\_\_\_\_

SUBTOTAL of Base Salary, Supplements and Longevity

\_\_\_\_\_ = \_\_\_\_\_

**Step 4: 2007 COLA**

**x 1.0289**

**Step 5: 2008 COLA**

**x 1.0300**

**REMINDER:** There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014.

**Step 6: 2015 COLA**

**x 1.0100**

**Step 7: 2016 COLA**

**x 1.0100**

**Step 8: 2017 COLA**

**x 1.0300**

SUBTOTAL of Base Salary, Supplements, Longevity and COLAs

**Step 9: Add Additional Local Supplement**  
(When Granted by the County Commissioners)

\_\_\_\_\_ + \_\_\_\_\_

**Step 10: Add Tax Appeal Administrator Supplement**  
(For Superior Court Clerks Only when Budgeted by the County  
Commissioners)

\_\_\_\_\_ + \_\_\_\_\_

**TOTAL 2017 SALARY**

\_\_\_\_\_ = \_\_\_\_\_

**ADDITIONAL COMPENSATION FOR PROBATE JUDGE  
SERVING AS MAGISTRATE OR CLERK TO MAGISTRATE  
COURT**

Continue to step 11 if Probate Judge Is a  
Magistrate or Clerk to Magistrate Court

**Step 11: Add Additional Supplement for Probate Judge  
Serving as Magistrate**

+

**Step 12: Add Additional Longevity**

Enter the number of 4-year Terms Completed since 1999  
(Maximum 5 Terms)

Times 5% increase per Completed Term

**x .05**

(Maximum 25%)

%

Multiply by the probate judge/magistrate supplement above  
Amount of Additional Longevity Increase for Probate  
Judge Serving as Magistrate

**x 11,642.54**

\$

Add Additional Longevity for Probate Judge Serving as Magistrate

+

SUBTOTAL of Base Salary, Supplements and Longevity

=

**Step 13: 2007 COLA**

**x 1.0289**

**Step 14: 2008 COLA**

**x 1.0300**

**REMINDER:** There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014

**Step 15: 2015 COLA**

**x 1.0100**

**Step 16: 2016 COLA**

**x 1.0100**

**Step 17: 2017 COLA**

**x 1.0300**

SUBTOTAL of Base Salary, Supplements, Longevity and COLAs

=

**Step 17: Add Supplement for Probate Judge  
Serving as Clerk to Magistrate Court if  
Applicable**

+

SUBTOTAL Additional Compensation for Probate Judge  
Serving as Magistrate or Clerk to Magistrate Court

=

Probate Judge Salary from Previous Page

+

**TOTAL 2017 SALARY**

=

## APPENDIX B

### CHIEF MAGISTRATE 2017 SALARY WORKSHEET Full-Time and Part Time

**Step 1: Base Salary** (from Population Schedule / 2010 census  
– Appendix D, E or F)

(A) Chief Magistrate – Full Time (40 Hours per Week)

OR

(B) Chief Magistrate – Part Time (Hourly Full-time Equivalent times  
Number of Hours Worked)

**Step 2: Add any Statutory Supplement** (For Serving as Magistrate  
Court Clerk, if applicable - \$3,883.08)

SUBTOTAL of Base Salary And Supplements

**Step 3: Add Longevity**

Enter the number of 4-year Terms Served since 1995 (6 Terms  
Maximum)

Times 5% increase per completed term

(Maximum 30%)

Multiply times Subtotal of Base Salary and Supplements from Step  
2

Amount of Longevity Increase

Add Total Longevity Increase to Subtotal of Base Salary and  
Statutory Supplements

SUBTOTAL of Base Salary, Supplements and Longevity

**Step 4: 2007 COLA**

**Step 5: 2008 COLA**

**REMINDER:** There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014

**Step 6: 2015 COLA**

**Step 7: 2016 COLA**

**Step 8: 2017 COLA**

SUBTOTAL of Base Salary, Supplements, Longevity and COLAs

**Step 9: Add Additional Local Supplement**  
(When Granted by the County Commissioners)

**TOTAL 2017 SALARY**

# APPENDIX C

## NON-CHIEF MAGISTRATE 2017 SALARY WORKSHEET

### Full-time, Part-time and On-Call

**Step 1: Base Salary** (from Population Schedule – Appendix D, E or F)

(A) Full Time Magistrate Other Than Chief Magistrate  
(Use 90% of Base Salary according to 2010 population, or \$46,217.52 per year i.e. \$3,851.46 per month -- whichever is less)

**OR**

(B) Part Time Magistrate  
(Individuals Appointed as Magistrate Working Less than 40 Hours Each Week)  
(Use 90% of Base Salary according to population or \$22.22 per hour. Must be paid at least \$7,110.96 per year or \$592.58 per month -- whichever is less).

**Step 2: Add Statutory Supplement** (For Serving as Magistrate Court Clerk if Applicable - \$3,883.08)

+ \_\_\_\_\_

SUBTOTAL of Base Salary And Supplements

= \_\_\_\_\_

**Step 3: Add Longevity**

Enter the Number of 4-year Terms Served Since 1995 (6 Terms Maximum)

Times 5% Increase per Completed Term  
(Maximum 30%)

x .05  
\_\_\_\_\_ %

Multiply subtotal in Step 1  
Amount of Longevity Increase

x  
\_\_\_\_\_ \$

Add Total Longevity Increases to Subtotal of Base Salary and Supplement

+ \_\_\_\_\_

SUBTOTAL of Base Salary, Supplements and Longevity

= \_\_\_\_\_

**Step 4: 2007 COLA**

x 1.0289

**Step 5: 2008 COLA**

x 1.0300

**REMINDER:** There is no COLA for 2009, 2010, 2011, 2012, 2013, or 2014

**Step 6: 2015 COLA**

x 1.0100

**Step 7: 2016 COLA**

x 1.0100

**Step 8: 2017 COLA**

x 1.0300  
\_\_\_\_\_

SUBTOTAL of Base Salary, Supplements and Longevity

= \_\_\_\_\_

**Step 9: Add Additional Local Supplement**  
(When Granted by the County Commissioners)

+ \_\_\_\_\_

**TOTAL 2017 SALARY**

= \_\_\_\_\_

**APPENDIX D**

**CENSUS ESTIMATE**

**Georgia Department of Community Affairs**  
**Bureau of the Census, Department of Commerce**  
**Published as of July 1, 2016**

<b>County</b>	<b>Population</b>
Appling	18,454
Atkinson	8,398
Bacon	11,299
Baker	3,180
Baldwin	45,459
Banks	18,495
Barrow	75,370
Bartow	102,747
Ben Hill	17,403
Berrien	18,963
Bibb	153,721
Bleckley	12,243
Brantley	18,455
Brooks	15,658
Bryan	35,137
Bulloch	72,651
Burke	22,745
Butts	23,593
Calhoun	6,479
Camden	52,102
Candler	10,886
Carroll	114,545
Catoosa	66,050
Charlton	12,965
Chatham	286,956
Chattahoochee	11,368
Chattooga	24,922
Cherokee	235,900
Clarke	123,912
Clay	3,141
Clayton	273,955
Clinch	6,893
Cobb	741,334
Coffee	43,108
Colquitt	45,844
Columbia	144,052
Cook	17,124
Coweta	138,427
Crawford	12,388
Crisp	22,881

<b>County</b>	<b>Population</b>
Dade	16,264
Dawson	23,312
Decatur	27,174
DeKalb	734,871
Dodge	20,882
Dooly	14,035
Dougherty	91,332
Douglas	140,733
Early	10,575
Echols	4,040
Effingham	57,106
Elbert	19,364
Emanuel	22,708
Evans	10,787
Fannin	24,303
Fayette	110,714
Floyd	96,504
Forsyth	212,438
Franklin	22,311
Fulton	1,010,562
Gilmer	29,400
Glascocock	3,065
Glynn	83,579
Gordon	56,574
Grady	25,205
Greene	16,710
Gwinnett	895,823
Habersham	43,996
Hall	193,535
Hancock	8,551
Haralson	28,854
Harris	33,381
Hart	25,534
Heard	11,539
Henry	217,739
Houston	150,033
Irwin	9,245
Jackson	63,360
Jasper	13,635
Jeff Davis	14,920

Jefferson	16,106
Jenkins	8,957
Johnson	9,656
Jones	28,494
Lamar	18,201
Lanier	10,312
Laurens	47,731
Lee	29,202
Liberty	62,467
Lincoln	7,673
Long	17,731
Lowndes	112,865
Lumpkin	31,408
Macon	13,632
Madison	28,441
Marion	8,761
McDuffie	21,540
McIntosh	13,969
Meriwether	21,190
Miller	5,854
Mitchell	22,574
Monroe	27,103
Montgomery	8,951
Morgan	18,046
Murray	39,565
Muscogee	200,579
Newton	105,473
Oconee	35,965
Oglethorpe	14,871
Paulding	152,238
Peach	26,720
Pickens	30,309
Pierce	19,103
Pike	17,941
Polk	41,524
Pulaski	11,396
Putnam	21,353

Quitman	2,302
Rabun	16,281
Randolph	7,193
Richmond	201,793
Rockdale	88,856
Schley	5,168
Screven	14,162
Seminole	8,647
Spalding	64,051
Stephens	25,586
Stewart	5,851
Sumter	30,779
Talbot	6,337
Taliaferro	1,639
Tattnell	25,229
Taylor	8,330
Telfair	16,400
Terrell	9,113
Thomas	45,063
Tift	40,764
Toombs	27,241
Towns	11,182
Treutlen	6,785
Troup	69,763
Turner	8,214
Twiggs	8,390
Union	22,267
Upson	26,368
Walker	68,066
Walton	88,399
Ware	35,370
Warren	5,460
Washington	20,816
Wayne	29,534
Webster	2,648
Wheeler	7,903
White	28,319
Whitfield	104,216
Wilcox	8,857
Wilkes	9,867
Wilkinson	9,155
Worth	20,699

## APPENDIX E

### 2010 CENSUS

#### Georgia Department of Community Affairs Bureau of the Census, Department of Commerce

County	Population
Appling	18,236
Atkinson	8,375
Bacon	11,096
Baker	3,451
Baldwin	45,720
Banks	18,395
Barrow	69,367
Bartow	100,157
Ben Hill	17,634
Berrien	19,286
Bibb	155,547
Bleckley	13,063
Brantley	18,411
Brooks	16,243
Bryan	30,233
Bulloch	70,217
Burke	23,316
Butts	23,655
Calhoun	6,694
Camden	50,513
Candler	10,998
Carroll	110,527
Catoosa	63,942
Charlton	12,171
Chatham	265,128
Chattahoochee	11,267
Chattooga	26,015
Cherokee	214,346
Clarke	116,714
Clay	3,183
Clayton	259,424
Clinch	6,798
Cobb	688,078
Coffee	42,356

County	Population
Colquitt	45,498
Columbia	124,053
Cook	17,212
Coweta	127,317
Crawford	12,630
Crisp	23,439
Dade	16,633
Dawson	22,330
Decatur	27,842
DeKalb	691,893
Dodge	21,796
Dooly	14,918
Dougherty	94,565
Douglas	132,403
Early	11,008
Echols	4,034
Effingham	52,250
Elbert	20,166
Emanuel	22,598
Evans	11,000
Fannin	23,682
Fayette	106,567
Floyd	96,317
Forsyth	175,511
Franklin	22,084
Fulton	920,581
Gilmer	28,292
Glascok	3,082
Glynn	79,626
Gordon	55,186
Grady	25,011
Greene	15,994
Gwinnett	805,321
Habersham	43,041

Hall	179,684
Hancock	9,429
Haralson	28,780
Harris	32,024
Hart	25,213
Heard	11,834
Henry	203,922
Houston	139,900
Irwin	9,538
Jackson	60,485
Jasper	13,900
Jeff Davis	15,068
Jefferson	16,930
Jenkins	8,340
Johnson	9,980
Jones	28,669
Lamar	18,317
Lanier	10,078
Laurens	48,434
Lee	28,298
Liberty	63,453
Lincoln	7,996
Long	14,464
Lowndes	109,233
Lumpkin	29,966
Macon	14,740
Madison	28,120
Marion	8,742
McDuffie	21,875
McIntosh	14,333
Meriwether	21,992
Miller	6,125
Mitchell	23,498
Monroe	26,424
Montgomery	9,123
Morgan	17,868
Murray	39,628
Muscogee	189,885
Newton	99,958
Oconee	32,808
Oglethorpe	14,899
Paulding	142,324
Peach	27,695
Pickens	29,431
Pierce	18,758
Pike	17,869

Polk	41,475
Pulaski	12,010
Putnam	21,218
Quitman	2,513
Rabun	16,276
Randolph	7,719
Richmond	200,549
Rockdale	85,215
Schley	5,010
Screven	14,593
Seminole	8,729
Spalding	64,073
Stephens	26,175
Stewart	6,058
Sumter	32,819
Talbot	6,865
Taliaferro	1,717
Tattnall	25,520
Taylor	8,906
Telfair	16,500
Terrell	9,315
Thomas	44,720
Tift	40,118
Toombs	27,223
Towns	10,471
Treutlen	6,885
Troup	67,044
Turner	8,930
Twiggs	9,023
Union	21,356
Upson	27,153
Walker	68,756
Walton	83,768
Ware	36,312
Warren	5,834
Washington	21,187
Wayne	30,099
Webster	2,799
Wheeler	7,421
White	27,144
Whitfield	102,599
Wilcox	9,255
Wilkes	10,593
Wilkinson	9,563
Worth	21,679



## APPENDIX F

### 2000 CENSUS

#### Georgia Department of Community Affairs Bureau of the Census, Department of Commerce

County	Population
Appling	17,419
Atkinson	7,609
Bacon	10,103
Baker	4,074
Baldwin	44,700
Banks	14,422
Barrow	46,144
Bartow	76,019
Ben Hill	17,484
Berrien	16,235
Bibb	153,887
Bleckley	11,666
Brantley	14,629
Brooks	16,450
Bryan	23,417
Bulloch	55,983
Burke	22,243
Butts	19,522
Calhoun	6,320
Camden	43,664
Candler	9,577
Carroll	87,268
Catoosa	53,282
Charlton	10,282
Chatham	232,048
Chattahoochee	14,882
Chattooga	25,470
Cherokee	141,903
Clarke	101,489
Clay	3,357
Clayton	236,517
Clinch	6,878
Cobb	607,751
Coffee	37,413
Colquitt	42,053
Columbia	89,288
Cook	15,771
Coweta	89,215

County	Population
Crawford	12,495
Crisp	21,996
Dade	15,154
Dawson	15,999
Decatur	28,240
DeKalb	665,865
Dodge	19,171
Dooly	11,525
Dougherty	96,065
Douglas	92,174
Early	12,354
Echols	3,754
Effingham	37,535
Elbert	20,511
Emanuel	21,837
Evans	10,495
Fannin	19,798
Fayette	91,263
Floyd	90,565
Forsyth	98,407
Franklin	20,285
Fulton	816,006
Gilmer	23,456
Glascok	2,556
Glynn	67,568
Gordon	44,104
Grady	23,659
Greene	14,406
Gwinnett	588,448
Habersham	35,902
Hall	139,277
Hancock	10,076
Haralson	25,690
Harris	23,695
Hart	22,997
Heard	11,012
Henry	119,341
Houston	110,765

Irwin	9,931
Jackson	41,589
Jasper	11,426
Jeff Davis	12,684
Jefferson	17,266
Jenkins	8,575
Johnson	8,560
Jones	23,639
Lamar	15,912
Lanier	7,241
Laurens	44,874
Lee	24,757
Liberty	61,610
Lincoln	8,348
Long	10,304
Lowndes	92,115
Lumpkin	21,016
McDuffie	21,231
McIntosh	10,847
Macon	14,074
Madison	25,730
Marion	7,144
Meriwether	22,534
Miller	6,383
Mitchell	23,932
Monroe	21,757
Montgomery	8,270
Morgan	15,457
Murray	36,506
Muscogee	186,291
Newton	62,001
Oconee	26,225
Oglethorpe	12,635
Paulding	81,678
Peach	23,668
Pickens	22,983
Pierce	15,636
Pike	13,688
Polk	38,127
Pulaski	9,588
Putnam	18,812
Quitman	2,598

Rabun	15,050
Randolph	7,791
Richmond	199,775
Rockdale	70,111
Schley	3,766
Screven	15,374
Seminole	9,369
Spalding	58,417
Stephens	25,435
Stewart	5,252
Sumter	33,200
Talbot	6,498
Taliaferro	2,077
Tattnall	22,305
Taylor	8,815
Telfair	11,794
Terrell	10,970
Thomas	42,737
Tift	38,407
Toombs	26,067
Towns	9,319
Treutlen	6,854
Troup	58,779
Turner	9,504
Twiggs	10,590
Union	17,289
Upson	27,597
Walker	61,053
Walton	60,687
Ware	35,483
Warren	6,336
Washington	21,176
Wayne	26,565
Webster	2,390
Wheeler	6,179
White	19,944
Whitfield	83,525
Wilcox	8,577
Wilkes	10,687
Wilkinson	10,220
Worth	21,967

## ENDNOTES

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<sup>1</sup> O.C.G.A. § 1-3-1(d)(2)(A).

<sup>2</sup> For commissioners and coroners, cost of living increases are added before longevity increases.

<sup>3</sup> O.C.G.A. §§ 15-10-23(a)(6), 15-9-63(a)(1), 15-16-20(a)(1), 15-6-88(a), 48-5-183(b)(1) and 48-5-137.

<sup>4</sup> Ga. Const. Art. IX, Sec. II, Para. I(c)(1).

<sup>5</sup> O.C.G.A. § 36-5-25.

<sup>6</sup> O.C.G.A. § 36-5-27.

<sup>7</sup> O.C.G.A. § 36-5-28.

<sup>8</sup> O.C.G.A. § 36-5-28.

<sup>9</sup> O.C.G.A. § 36-5-28.

<sup>10</sup> O.C.G.A. § 36-5-28.

<sup>11</sup> O.C.G.A. § 36-5-28.

<sup>12</sup> O.C.G.A. § 36-5-28.

<sup>13</sup> O.C.G.A. § 36-5-28.

<sup>14</sup> O.C.G.A. § 36-5-28.

<sup>15</sup> O.C.G.A. § 36-5-28.

<sup>16</sup> O.C.G.A. § 36-5-29.

<sup>17</sup> O.C.G.A. § 36-5-24.

<sup>18</sup> O.C.G.A. § 36-5-24(b)(2).

<sup>19</sup> O.C.G.A. §§ 21-2-150, 21-2-153(c)(1)(A) and 36-5-24(b)(3).

<sup>20</sup> O.C.G.A. § 36-5-24(b)(3).

<sup>21</sup> O.C.G.A. §§ 21-2-153(c)(1)(A) and 36-5-24(b)(3).

<sup>22</sup> O.C.G.A. § 45-16-27(b).

<sup>23</sup> O.C.G.A. § 45-16-27(b.1).

<sup>24</sup> O.C.G.A. § 45-16-27(b).

<sup>25</sup> O.C.G.A. § 45-16-27(b).

<sup>26</sup> O.C.G.A. § 45-16-11(a)(1).

<sup>27</sup> O.C.G.A. § 1-3-1(d)(2)(A).

<sup>28</sup> O.C.G.A. § 45-16-11(b).

<sup>29</sup> O.C.G.A. § 45-16-11(a)(2).

<sup>30</sup> O.C.G.A. § 45-16-11(a)(2).

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- <sup>31</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>32</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>33</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>34</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>35</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>36</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>37</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>38</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>39</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>40</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>41</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>42</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>43</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>44</sup> O.C.G.A. § 45-16-11(a)(2).
- <sup>45</sup> O.C.G.A. § 45-16-11(a)(f)(3).
- <sup>46</sup> O.C.G.A. § 45-16-11(e).
- <sup>47</sup> O.C.G.A. § 45-16-7(a).
- <sup>48</sup> O.C.G.A. § 45-16-7(c).
- <sup>49</sup> O.C.G.A. §§ 45-16-7(a) and 45-16-27(b).
- <sup>50</sup> O.C.G.A. §§ 45-16-7(a), 45-16-11(c), 45-16-11(d) and 45-16-27(b).
- <sup>51</sup> O.C.G.A. § 45-16-11.2.
- <sup>52</sup> O.C.G.A. § 15-10-23(a)(2).
- <sup>53</sup> O.C.G.A. § 1-3-1(d)(2)(A).
- <sup>54</sup> O.C.G.A. § 15-10-23(a)(1) and (2).
- <sup>55</sup> O.C.G.A. § 15-10-23(a)(1) and (3).
- <sup>56</sup> O.C.G.A. § 15-10-23(a)(1) and (4).
- <sup>57</sup> O.C.G.A. § 15-10-23(a)(1) and (5).
- <sup>58</sup> O.C.G.A. § 15-10-105(d).
- <sup>59</sup> O.C.G.A. § 15-10-23(b).
- <sup>60</sup> O.C.G.A. § 15-10-23(c).
- <sup>61</sup> O.C.G.A. § 15-10-23(c).
- <sup>62</sup> O.C.G.A. § 15-10-23(c).
- <sup>63</sup> O.C.G.A. § 15-10-23(c).

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- <sup>64</sup> O.C.G.A. § 15-10-23(c).
- <sup>65</sup> O.C.G.A. § 15-10-23(d).
- <sup>66</sup> O.C.G.A. § 15-10-23(e).
- <sup>67</sup> O.C.G.A. § 15-10-23(a)(6).
- <sup>68</sup> O.C.G.A. §§ 15-10-23.1 and 15-10-105.2.
- <sup>69</sup> O.C.G.A. § 1-3-1(d)(2)(A).
- <sup>70</sup> O.C.G.A. § 15-9-64.
- <sup>71</sup> O.C.G.A. § 15-9-64.
- <sup>72</sup> O.C.G.A. § 15-9-63.1 and § 15-10-105(d).
- <sup>73</sup> O.C.G.A. § 15-9-65.
- <sup>74</sup> O.C.G.A. § 15-9-63(a)(2).
- <sup>75</sup> O.C.G.A. § 15-9-63(a)(2).
- <sup>76</sup> O.C.G.A. § 15-9-63(a)(2).
- <sup>77</sup> O.C.G.A. § 15-9-63(a)(2).
- <sup>78</sup> O.C.G.A. § 15-9-63(a)(2).
- <sup>79</sup> O.C.G.A. § 15-9-63(a)(3).
- <sup>80</sup> O.C.G.A. § 15-9-63.1(a).
- <sup>81</sup> O.C.G.A. § 15-9-63.1(c).
- <sup>82</sup> O.C.G.A. § 15-9-63.1(b).
- <sup>83</sup> O.C.G.A. § 15-9-63.1(b).
- <sup>84</sup> O.G.C.A. § 15-9-63.1(b).
- <sup>85</sup> O.G.C.A. § 15-9-63.1(b).
- <sup>86</sup> O.C.G.A. § 15-9-63.1(b).
- <sup>87</sup> O.C.G.A. § 15-10-105(d).
- <sup>88</sup> O.C.G.A. § 15-9-65.
- <sup>89</sup> O.C.G.A. § 15-9-63(a)(1).
- <sup>90</sup> O.C.G.A. § 15-9-64.1.
- <sup>91</sup> O.C.G.A. § 1-3-1(d)(2)(A).
- <sup>92</sup> O.C.G.A. § 15-16-20.1.
- <sup>93</sup> O.C.G.A. § 15-16-20(b).
- <sup>94</sup> O.C.G.A. § 15-16-20(a)(2).
- <sup>95</sup> O.C.G.A. § 15-16-20(a)(2).
- <sup>96</sup> O.C.G.A. § 15-16-20(a)(2).

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- <sup>97</sup> O.C.G.A. § 15-16-20(a)(2).
- <sup>98</sup> O.C.G.A. § 15-16-20(a)(2).
- <sup>99</sup> O.C.G.A. § 15-16-20(a)(3).
- <sup>100</sup> O.C.G.A. § 15-16-20(d).
- <sup>101</sup> O.C.G.A. § 15-16-20(a)(1).
- <sup>102</sup> O.C.G.A. § 15-16-20.2.
- <sup>103</sup> O.C.G.A. § 1-3-1(d)(2)(A).
- <sup>104</sup> O.C.G.A. § 15-6-89.
- <sup>105</sup> O.C.G.A. § 15-6-89.
- <sup>106</sup> O.C.G.A. § 15-10-105.
- <sup>107</sup> O.C.G.A. §§ 15-6-89, 15-12-1, and 15-12-1.1(a)(1).
- <sup>108</sup> O.C.G.A. § 15-6-90(a).
- <sup>109</sup> O.C.G.A. § 15-6-88(b).
- <sup>110</sup> O.C.G.A. § 15-6-88(b).
- <sup>111</sup> O.C.G.A. § 15-6-88(b).
- <sup>112</sup> O.C.G.A. § 15-6-88(b).
- <sup>113</sup> O.C.G.A. § 15-6-88(b).
- <sup>114</sup> O.C.G.A. § 15-6-88(d).
- <sup>115</sup> O.C.G.A. § 48-5-311(a), (d)(4)(A), and (e)(7).
- <sup>116</sup> O.C.G.A. § 48-5-311(d)(4)(C.1).
- <sup>117</sup> O.C.G.A. § 15-6-91.
- <sup>118</sup> O.C.G.A. § 15-6-88(a).
- <sup>119</sup> O.C.G.A. § 15-6-88.2.
- <sup>120</sup> O.C.G.A. § 1-3-1(d)(2)(A).
- <sup>121</sup> O.C.G.A. § 48-5-137(g).
- <sup>122</sup> O.C.G.A. § 21-2-213(c).
- <sup>123</sup> O.C.G.A. § 48-5-183(d).
- <sup>124</sup> O.C.G.A. § 48-5-183(b)(2).
- <sup>125</sup> O.C.G.A. § 48-5-183(b)(2).
- <sup>126</sup> O.C.G.A. § 48-5-183(b)(2).
- <sup>127</sup> O.C.G.A. § 48-5-183(b)(2).
- <sup>128</sup> O.C.G.A. § 48-5-183(b)(2).
- <sup>129</sup> O.C.G.A. § 48-5-183(b)(3).

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- <sup>130</sup> O.C.G.A. § 48-5-183(g).
- <sup>131</sup> O.C.G.A. §§ 48-5-183(b)(1) and 48-5-137.
- <sup>132</sup> O.C.G.A. § 48-5-183.1.
- <sup>133</sup> O.C.G.A. § 15-12-7(a)(1).
- <sup>134</sup> O.C.G.A. § 15-12-7(a)(1).
- <sup>135</sup> O.C.G.A. § 15-12-7(b).
- <sup>136</sup> O.C.G.A. § 48-5-294.
- <sup>137</sup> O.C.G.A. § 48-5-311(k).
- <sup>138</sup> O.C.G.A. § 17-12-25.1(d).
- <sup>139</sup> O.C.G.A. § 17-12-25.1(d).
- <sup>140</sup> O.C.G.A. § 15-18-10(b).
- <sup>141</sup> O.C.G.A. §§ 15-18-11 and 19-11-23.
- <sup>142</sup> O.C.G.A. § 15-18-10.1(d).
- <sup>143</sup> O.C.G.A. § 15-18-10.1(d).
- <sup>144</sup> O.C.G.A. § 15-12-7(a)(2) and (3).
- <sup>145</sup> O.C.G.A. § 15-12-7(b).
- <sup>146</sup> O.C.G.A. § 15-11-52(b).
- <sup>147</sup> O.C.G.A. § 15-11-52(c)(1).
- <sup>148</sup> O.C.G.A. § 15-11-52(c)(2).
- <sup>149</sup> O.C.G.A. § 15-11-52(3).
- <sup>150</sup> O.C.G.A. §§ 15-7-22 and 15-18-67(a).
- <sup>151</sup> O.C.G.A. §§ 15-7-22 and 15-18-67(b).
- <sup>152</sup> O.C.G.A. § 15-6-29.1(c).
- <sup>153</sup> O.C.G.A. § 15-6-29(c).
- <sup>154</sup> O.C.G.A. § 21-2-212(d).
- <sup>155</sup> O.C.G.A. § 21-2-212(d).
- <sup>156</sup> O.C.G.A. § 21-2-213(c).
- <sup>157</sup> O.C.G.A. § 21-2-213.1.
- <sup>158</sup> O.C.G.A. § 17-12-25(a).
- <sup>159</sup> O.C.G.A. § 45-7-4(a)(21).
- <sup>160</sup> O.C.G.A. § 45-7-4(a)(20).
- <sup>161</sup> O.C.G.A. §§ 15-6-29.1(a); 15-18-10.1(a); and 17-12-25.1(a).
- <sup>162</sup> O.C.G.A. §§ 15-6-29.1(b); 15-18-10.1(c); and 17-12-25.1(c).