



June 9, 2026

RISK MANAGEMENT  
AND EMPLOYEE  
BENEFITS SERVICES

EXECUTIVE STAFF

Larry H. Hanson  
CEO and Executive  
Director

Randy Logan  
Deputy Executive  
Director

TRANSMITTED VIA E-MAIL

([rnealy@cityofpowdersprings.org](mailto:rnealy@cityofpowdersprings.org))

Ms. Rosalyn Y. Nealy  
Human Resources Director  
City of Powder Springs  
PO Box 46  
Powder Springs, GA 30127-0046

**RE: City of Powder Springs GMEBS Defined Benefit Retirement Plan; Amendment to Establish Rule of 78 with a Minimum Age of 60 for Field Personnel Employees Initially Employed or Reemployed on or after July 20, 2026**

Dear Ms. Nealy:

Per the city's request, enclosed please find a draft Adoption Agreement and a draft General Addendum for the city of Powder Spring's Georgia Municipal Employees Benefit System ("GMEBS") Defined Benefit Retirement Plan ("Plan"). The amendment establishes a minimum age of 60 for the Rule of 78 alternative normal retirement for eligible regular employees who are classified as Field Personnel and are initially employed or reemployed on or after July 20, 2026 (see Adoption Agreement, pp. 17-18). For those employees to qualify for the Rule of 78, they must attain age 60, and their age and years of service must equal or exceed 78. A separate Rule of 78, with no minimum age requirement remains in place for employees initially employed on or before July 19, 2026, provided they do not become reemployed (see Adoption Agreement, pp. 18-19). Employees must be in service with the city at the time their age and service equal 78 to qualify for alternative normal retirement.

The Adoption Agreement provides that the amendment will become effective July 20, 2026. **Please note that per O.C.G.A. § 47-5-40, the Adoption Agreement has been drafted in the form of an ordinance.**

If the city would like changes to the draft documents, please let us know before approving them so we can make any necessary revisions. Otherwise, please have the designated representatives sign and date the documents where indicated (Adoption Agreement, p. 37, General Addendum, p. 2) and email them to Ms. Gina Taylor at [REDACTED]. We will then countersign and return the executed documents to you for your files. If you have any questions, please feel free to contact me at [REDACTED] or [REDACTED].

Sincerely,

Kevin H. Jeselnik  
Senior Assistant General Counsel

Encl.

C: Mr. Richard Calhoun, City Attorney, City of Powder Springs (w/ encl.)  
Ms. Marinetty Bienvenu, Director, Employee Benefit Services (w/o encl.)  
Ms. Michelle Warner, Director, Retirement Field Services and DC Program (w/o encl.)  
Ms. Gwin Hall, Senior Associate General Counsel (w/o encl.)