



DOAA

Georgia Department
of Audits & Accounts

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Honorable Viola Davis
State Representative
404-D Coverdell Legislative Office Building
Atlanta, GA 30334

SUBJECT: Fiscal Note
House Bill (LC 55 0365)

The bill would make a number of changes to state law related to labor relations, unemployment, and income taxes. First, it would make it unlawful to reduce or eliminate benefits to an employee for responding to a subpoena, summons for jury duty, or other court order requiring attendance in a judicial proceeding, unless the employee has been charged with a crime. It amends the definition of unemployed for unemployment compensation purposes to include serving for three or more days on jury duty. For personal income taxpayers, it would create an exemption for payments received for jury duty and a deduction for any incremental childcare costs incurred while serving on jury duty. Finally, for employers, it would create an income tax credit for employers that hire temporary workers to replace an employee during their service as a juror. The amount of the tax credit would be actual costs incurred by the employer to recruit, train, or equip the temporary hire. The bill does not include an effective date.

Impact on State Revenue

Georgia State University’s Fiscal Research Center (FRC) estimated that the bill would decrease state revenue as shown in Table 1. For purposes of the analysis, it is assumed that the income tax provisions would be effective for juror pay earned and expenses incurred on or after July 1, 2025, thus the first state fiscal year impacted would be FY2026.

FRC noted that relevant information on Georgia juries was not available, and estimates were based on limited information regarding length of service, need for childcare, and the need for replacement workers. The estimates below represent the high-end revenue loss. The appendix provides details of the analysis.

Table 1. Estimated High-End State Revenue Effects of LC 55 0365

(\$ millions)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Juror Pay Exclusion	(\$0.9)	(\$0.9)	(\$0.9)	(\$0.9)	(\$0.9)
All Revenue Provisions	(\$13.3)	(\$13.4)	(\$13.6)	(\$13.4)	(\$13.4)

Impact on State Expenditures

The Departments of Revenue (DOR) and Labor (GDOL) both estimated that the bill’s provisions could be implemented with existing funds. DOR noted that changes to information systems would take 12 weeks of existing staff time, equating to \$146,000. GDOL noted that an individual on jury duty may be eligible for unemployment under current law, depending on the loss of earnings. Regardless of length of

time on jury, if wages earned are in excess of the weekly benefit amount plus deductible earnings, an individual would not be eligible for unemployment even under the bill.

Respectfully,



Greg S. Griffin
State Auditor



Richard Dunn, Director
Office of Planning and Budget

GSG/RD/mt

Analysis by the Fiscal Research Center

To estimate the numbers of Georgians who serve on jury duty in a typical year, we use estimates from the National Center for State Courts (NCSC) on how many people nationwide receive a jury summons, respond by appearing for service, and are selected to serve on a jury. NCSC estimates that in a given year, 33 million people are summoned for jury duty, of which only 8 million report or appear in person for service. Of those who appear, only about 1.5 million are selected to serve on a jury. We share these estimates down to Georgia using the state population share from the 2023 American Community Survey (ACS).

Juror pay and duration of service vary by county and trial type, though again, no comprehensive data source could be found. Based on information available on various county court websites, pay varies widely by county. Cobb County, for instance, pays \$50 per day for Superior Court jurors, as do Coweta, Cherokee, and federal courts. Glynn and Gwinnett Counties pay \$30 per day, while Dekalb County pays \$15–50 depending on the type of trial. Fulton and Clayton Counties pay \$25. For the purpose of this fiscal note, an average daily rate of \$35 is assumed, with adjustments for inflation going forward.

Web searches of county, federal, and general sources found only limited mentions of typical jury trial lengths. Fulton County’s jury information indicates a typical trial length of 3–5 days, while Cobb County indicates an average of 3.3 days. Another source indicated a typical trial length of 2–4 days in federal courts. Grand jury service, however, is considerably longer, typically one or two days per week for a period of around two months. For purposes of this note, those selected for a jury are assumed to serve an average of four days, not including the day they first appear. All who report for service are assumed to be paid for one day for jury selection.

Regarding childcare costs, the deduction only applies to incremental childcare costs, above that which the juror would otherwise incur, thus the provision would mainly affect stay-at-home parents. U.S. Census estimates for 2022 show that about 17.8 percent of people with children are stay-at-home parents; assuming a similar share for Georgia, we estimate that about 362,000 Georgians are stay-at-home parents, representing approximately 4.38 percent of the age 18+ population that may be summoned for jury duty, or about 11,390 stay-at-home parents reporting for jury duty and 2,136 serving on a jury in 2022. We further assume, based on market rate survey data from Georgia’s Department of Early Childcare and Learning (DECAL), that the of occasional or “drop-in” childcare services, a cost per day of \$35.

Given the marginal nature of both the exclusion and deduction, the revenue impact in both cases assumes taxation under current law at the top marginal rate of 5.39 percent through 2030. This statutory rate is schedule to reduce by 0.1% annually if certain targets are met. The fiscal impact of this bill would be reduced if the targets are met and the rate is reduced.

Lastly, with regard to the credit for temporary replacement worker costs, the estimates assume the share of jurors who must take time off from work is equal to the employed share of working-age population in Georgia, about 59.4 percent. No information is available from which to estimate the share of working jurors whose employers will hire temporary replacements, though it is assumed replacements generally would not be hired unless the worker is selected for a jury. If selected for a jury, however, hiring of temporary replacements is assumed for all, providing a likely upper bound on the number of replacement-worker days. Costs associated with the hiring of temporary workers (not including wages) are also unknown, though various business media sources suggest that typical fees for temp agencies are between 25 and 50 percent of the worker’s hourly rate. At the high end of that range, a \$25 per hour replacement worker would result in \$100 of agency fees per 8-hour day. In the interest of conservatism in estimation, this figure is assumed.

Estimates for the periods covered by this note also assume juror days served grow with the state population, using OPB population projections, while juror pay, childcare costs, and employer costs per

juror are assumed to grow with inflation, using Congressional Budget Office projections for the Consumer Price Index and OECD Economic Outlook’s Inflation Forecast indicator. Juror pay received and expenses incurred are assumed to impact state revenues in the fiscal year beginning July 1 of the given calendar year. Table 2 below summarizes the analysis of the three provisions.

NOTE: Given the extremely limited information available, all estimates should be considered rough approximations. Assumptions made for childcare and employer costs are also intentionally conservative; it is likely some stay-at-home-parent jurors will not incur childcare expenses and some employers will choose not to, or will be unable to, hire temporary replacements for their workers serving jury duty for short periods.

Table 2. Estimation Details

(\$ millions)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2029
No. reporting for jury duty	271,541	273,888	276,234	278,581	278,581
No. serving on a jury	50,914	51,354	51,794	52,234	52,234
Total days served	475,197	479,303	483,410	487,516	487,516
Juror Pay Exclusion:					
Total juror pay	\$17.0	\$17.2	\$17.3	\$17.1	\$17.1
Tax savings	\$0.9	\$0.9	\$0.9	\$0.9	\$0.9
Child Care Deduction:					
Days of childcare	20,792	20,972	21,152	21,331	21,331
Total childcare deduction	\$0.74	\$0.75	\$0.76	\$0.75	\$0.75
Tax savings	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04
Employer Credit:					
Days of employer costs	120,943	121,988	123,033	124,078	124,078
Total employer credits	\$12.4	\$12.5	\$12.6	\$12.4	\$12.4