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Executive Summary

State and local governments across the CSG South region use a variety of mechanisms to fund retirement benefits for sheriffs and deputy sheriffs. While most states rely on traditional pension financing structures (primarily employer and employee contributions), a small number of states have explored or implemented funding models that incorporate court-related service fees. This brief examines those approaches, with particular attention to the rarity and policy implications of fee-based retirement funding.

Research Methods

Review of state retirement systems for deputy sheriffs via state websites. Review of statutes and legislation via Quorum.

Findings and Analysis

Deputy Sheriff Retirement in the CSG South Region

The most common form of retirement plans for deputy sheriffs across the CSG South region is a traditional state retirement plan, with some allowing local governments to have their own plans. State retirement plans tend to be actuarially structured, defined benefits plans, where employers and employees contribute to an investment account. Fee-based retirement funding is rare, but not unheard of. Georgia is currently the only state in the South that has a longstanding system that allocates court fees and service charges to fund sheriff retirement benefits. The State directs per-case surcharges and civil filing fees to the sheriffs’ retirement fund.ⁱ However, this fund does not provide retirement benefits to deputy sheriffs – only duly qualified and commissioned sheriffs of a county of the State of Georgia.ⁱⁱ

In the past, Missouri had a per-case court surcharge of \$3.00 that was used to fund the Missouri Sheriffs’ Retirement System, but in 2021, the Missouri Supreme Court ruled it to be unconstitutional as it was not tied to the administration of justice.ⁱⁱⁱ In 2024, lawmakers sought to implement a constitutional amendment ([Senate Joint Resolution 71](#)) to reinstate the funding model, but the ballot measure was not approved.^{iv} Table 1 provides an overview of the retirement systems in place in each CSG South member state.

Table 1. Deputy Sheriff and Sheriff Retirement Funding by State

State	Primary Retirement Structure	Funding Sources	Use of Court Fees / Service Fees	Applies to Deputies?	Notes
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Alabama	Employees' Retirement System (ERS) + county supplements	Employer + employee contributions; some local funds	Indirect/local only	Yes	Court fees fund sheriff operations, not pensions
Arkansas	APERS (state DB system)	Employer + employee contributions	No	Yes	Centralized system
Florida	Florida Retirement System (FRS) – DB/Hybrid	Employer + employee contributions; state-managed	No	Yes	Centralized statewide system
Georgia	Defined Benefit (state-administered for sheriffs; deputies often in local systems)	Court fees + fines (dedicated) + employer contributions	Yes – explicit statewide model	Limited (primarily sheriffs; deputies vary by county)	\$2 per criminal case, \$5 civil filings fund system (Georgia Sheriffs' Association)
Kentucky	County Employees Retirement System (CERS)	Employer + employee contributions	No	Yes	No fee-based funding
Louisiana	Sheriffs' Pension & Relief Fund (statewide DB)	Employer contributions + state revenue sharing + employee contributions	No	Yes (deputies included)	One of the few systems covering deputies statewide



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Mississippi	Public Employees' Retirement System (PERS)	Employer + employee contributions	No	Yes	Standard statewide DB system
Missouri	Defined Benefit (Sheriffs' Retirement System)	Historically court fees + service fees ; now unstable mix	Yes (historically), now restricted/invalidated	No (primarily elected sheriffs)	\$3 per case fee struck down; voters rejected reinstatement (Missouri Independent)
North Carolina	LGERS (local gov DB system)	Employer + employee contributions	No	Yes	No court-fee linkage
Oklahoma	OPERS (state DB system)	Employer + employee contributions	No	Yes	Standard model
South Carolina	SCRS (state DB system)	Employer + employee contributions	No	Yes	No dedicated fee stream
Tennessee	TCRS (state DB system)	Employer + employee contributions	No	Yes	Hybrid options for newer hires



Texas	County-based or Texas County & District Retirement System (TCDRS)	Employer + employee contributions; county funding	No	Yes	Some fees support operations, not pensions
Virginia	VRS (state DB/hybrid)	Employer + employee contributions	No	Yes	Standardized statewide system
West Virginia	PERS / Deputy Sheriff Retirement System (separate DB plan)	Employer + employee contributions + state funding	No	Yes (separate deputy system)	One of few deputy-specific systems

SOURCE: Individual State Retirement Websites

Phone Fees

All 50 states impose a 911 surcharge on phone services in the form of flat monthly fees per line or a percentage based on phone bills. The revenue generated by these surcharges is restricted to 911 call centers, dispatch systems, and technology upgrades.^v No state uses these fees for first responder retirement funding.

Conclusion

In summary, most states in the CSG South region fund deputy sheriff retirement benefits through traditional defined-benefit pension systems supported by employer and employee contributions. Dedicated fee-based funding tied to court filings or case surcharges is uncommon. The regional trend favors actuarially structured retirement systems financed through standard public pension contributions rather than service or court-related fees.

ⁱ GA Code § 47-16-61

ⁱⁱ “Membership - Georgia Sheriffs’ Association.” 2026. Georgia Sheriffs’ Association. January 30, 2026. <https://georgiasheriffs.org/sheriffs-retirement-fund/membership/>.

ⁱⁱⁱ “Membership - Georgia Sheriffs’ Association.” 2026. Georgia Sheriffs’ Association. January 30, 2026. <https://georgiasheriffs.org/sheriffs-retirement-fund/membership/>.

^{iv} Results. 2024. “Mixed Results for 2024 Ballot Measures.” MyLO. November 22, 2024. <https://my.lww.org/missouri/article/mixed-results-2024-ballot-measures>.

^v “911 Fees by State: Rates for Wireless, VoIP, and Prepaid.” 2026. LegalClarity. April 4, 2026. <https://legalclarity.org/911-fees-by-state-current-rates-and-regulations/>.