

AUDIT REPORT



CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
BUREAU OF FINANCIAL AUDIT
WILLIAM C. THOMPSON, JR., COMPTROLLER

Audit Report on Pedagogical Pensioners of the New York City Teachers' Retirement System Working for the City after Retirement January 1, 2005—December 31, 2005

FL07-083A

June 28, 2007



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
1 CENTRE STREET
NEW YORK, N.Y. 10007-2341

WILLIAM C. THOMPSON, JR.
COMPTROLLER

To the Citizens of the City of New York

Ladies and Gentlemen:

In accordance with the responsibilities of the Comptroller contained in Chapter 5, §93, of the New York City Charter, my office conducted an audit to identify New York City Teachers' Retirement System (TRS) retirees who may be reemployed by a City agency and illegally collecting a pension, and to quantify the amounts of any improper payments to individuals who appear to be violators of New York State Retirement and Social Security Law, §211 and §212 or New York City Charter § 1117 during calendar year 2005.

A retiree of the New York City Teachers' Retirement System who is reemployed in State or City government service may not continue to collect pension benefits except in accordance with conditions established by the New York State Retirement and Social Security Law, the New York City Administrative Code, and the New York City Charter. Audits such as this provide a means of ensuring that pensioners are complying with all laws pertaining to public service reemployment and that appropriate steps are taken to recoup improper payments to individuals after retirement.

The results of our audit, which are presented in this report, have been discussed with TRS officials, and their comments have been considered in preparing this report. Their complete response is attached to this report.

I trust that this report contains information that is of interest to you. If you have any questions concerning this report, please contact e-mail my audit bureau at audit@Comptroller.nyc.gov or telephone my office at 212-669-3747.

Very truly yours,

A handwritten signature in cursive script that reads "William C. Thompson, Jr.".

William C. Thompson, Jr.

WCT/fh

Report: FL07-083A
Filed: June 28, 2007

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*The City of New York
Office of the Comptroller
Bureau of Financial Audit*

**Audit Report on Pedagogical Pensioners of the
New York City Teachers' Retirement System
Working for the City after Retirement
January 1, 2005–December 31, 2005**

FL07-083A

AUDIT REPORT IN BRIEF

The objective of this audit was to identify New York City pensioners who may be reemployed by a City agency and illegally collecting a pension from the New York City Teachers' Retirement System (TRS)—known as “double-dippers” or “disability violators”—and to quantify the amounts of any improper payments to individuals who appear to be violators of New York State Retirement and Social Security Law (RSSL) §211 and §212, or New York City Charter §1117 during calendar year 2005.

Audit Findings and Conclusions

The audit found 75 individuals who received \$846,925 in pension payments during 2005 that appear to violate applicable sections of State and City laws. These individuals were in apparent violation of RSSL §211 or §212 because they were under age 65 and received City wages exceeding the limitations without having a waiver on file at TRS, or were in violation of §1117 of the New York City Charter because they were collecting disability pensions while earning more than \$1,800 (including pension payments) a year at a New York City agency.

Audit Recommendations

The audit made four recommendations, that TRS officials should:

- Investigate those individuals identified as receiving pensions while being reemployed in public service. TRS officials should also commence prompt recoupment action against those individuals found to be illegally collecting pensions.
- Forward to the Department of Investigation, if the circumstances warrant such action, the names of those individuals found to be illegally collecting pensions.

- Ascertain whether previous pension overpayments have been recouped and whether current pensions have been suspended for those individuals who have been cited in previous audits as “double-dippers” or “disability violators.”
- Send special reminders to service retirees under the age of 65 and to all disability retirees that clearly state their responsibilities regarding public service reemployment.

INTRODUCTION

Background

A New York City Teachers’ Retirement System service retiree who is reemployed by the State or any of its political subdivisions may not continue to collect pension benefits, except in accordance with conditions established by the New York State Retirement and Social Security Law (RSSL), §210 through §216. In the case of Teachers’ Retirement System disability retirees, the governing regulations are the New York City Administrative Code (Volume 3, Title 13) and the New York City Charter (§1117). If a post-retirement employee does not comply with relevant laws, the practice is termed “double-dipping.”

Pursuant to RSSL §211, a service retiree (a person receiving an ordinary service retirement rather than a disability retirement) who is reemployed in New York public service and who exceeds the §212 salary limitations may have his or her pension benefits denied, unless the service retiree requests that the prospective employer apply for a waiver from the State or municipal Civil Service Commission or other authorized agency. The prospective employer must set forth the reasons for the application and obtain a waiver from that agency.

New York State law grants the authority to issue waivers to the following seven agencies:

- New York State Civil Service Commission (NYS)
- Commissioner of Education (NYS)
- Municipal Civil Service Commission of the City of New York (NYC)
- Chancellor of the Department of Education (NYC)
- Board of Higher Education (CUNY) (NYC)
- Chancellor of State University (SUNY) (NYS)
- Administrator of Courts (NYS-NYC)

To obtain a waiver for an employee, the prospective employer of the retiree must show that the person’s skills are unique and in the best interests of the government service, and that no other qualified persons are readily available for recruitment to perform the duties of the position to be filled. Initial or renewed waivers may be for periods of up to two years.

An exception to this restriction is provided by RSSL §212, which permits a service retiree to be reemployed in New York public service if the retiree earns no more than the amount prescribed by that section and files a “Section 212 Statement of Election” with his or her retirement system (see below). The earnings limitation does not apply after the retiree reaches the age of 65.

There are five New York City retirement systems that provide benefits for their employees and the employees of various City agencies. They are:

- New York City Board of Education Retirement System (BERS)
- New York City Employees' Retirement System (NYCERS)
- New York City Fire Department Pension Fund (FIRE)
- New York City Police Department Pension Fund (POLICE)
- New York City Teachers' Retirement System (TRS)

For calendar year 2005, the earnings limitations for a service retiree who filed a Statement of Election under §212 was \$27,500. Accordingly, any service retiree earning more than \$27,500 in 2005 should have received a §211 waiver to prevent suspension of the retirement allowance during that year. Failure to comply with these requirements can result in the forfeiture of pension benefits in subsequent years.

Disability retirees are not subject to RSSL §211 and §212. However, the New York City Administrative Code (Volume 3, Title 13, Chapter 4, §13-553) combined with the New York City Charter (§1117), prohibits a New York City Teachers' Retirement System pedagogical disability retiree from earning more than \$1,800 a year (including pension payments) in New York public service, unless the retiree's disability pension is suspended during the time of such employment. Waivers superseding this provision may not be granted.

Objective

The objective of this audit was to identify those New York City pensioners who may be reemployed by a City agency and illegally collecting a pension from the New York City Teachers' Retirement System (TRS)—known as “double-dippers” or “disability violators”—and to quantify the amounts of any improper payments to individuals who appear to be violators of RSSL §211 and §212, or New York City Charter §1117 during calendar year 2005.

Scope and Methodology

Our audit period was January 1, 2005, through December 31, 2005. We met with officials of the New York City Teachers' Retirement System (TRS) to review their monitoring processes for individual pensioners.

To discover the extent to which retired City employees were being improperly reemployed by City agencies, the Audit Bureau's IT Division performed a computer match of approximately 277,000 New York City pensioners against a listing of all City workers (approximately 455,000) who received a W-2 wage statement from the Financial Information Services Agency (FISA) for the year 2005.¹ This matching process identified 1,767 individuals under age 65 who received more than \$27,500 in 2005 (service retirees), or \$1,800 in 2005

¹ A separate audit report will be issued for each of the five New York City retirement systems; the other four audits are FL07-085A (BERS), FL07-084A (NYCERS), FL07-082A (POLICE), and FL07-081A (FIRE).

(disability retirees). These individuals were then sorted by retirement system and investigated to determine the reasons these individuals received a pension check and a payroll check concurrently.

Among the valid reasons individuals received both pension checks and payroll checks are the following: some had been granted waivers; some had their pensions suspended at the appropriate times; and some were not actually employed during 2005, but instead received lump-sum payments for accrued vacation and sick leave or for having selected an early retirement program that provided subsequent cash payments in 2005. Although the match did not include local government employees paid by systems other than those integrated with FISA, we are presently conducting 2005 matches of City pensioners (BERS, NYCERS, FIRE, POLICE, and TRS) against the 387,000 State workers; the results of this match will be covered in a separate report (Audit # FL07-086A).

Of the 1,767 matches, 771 consisted of individuals collecting TRS pensions. For all 771 matches, we:

- obtained additional detailed information about their individual year 2005 pension and payroll payments;
- analyzed the timing, and to some extent, the types of payments received;
- verified the amounts shown on the computer-match listing; and
- met with retirement system representatives, who assisted us in searching their files for waivers and other relevant information.

For those pensioners who appeared to lack valid reasons for receiving both pension and payroll checks, we calculated the apparent pension overpayments, based on our analyses of when these reemployed pensioners reached the legal earnings limitations of \$27,500 for service retirees, and \$1,800 for disability pensioners. The annuity portions of the pension payments, if any, are not affected by RSSL §211 and §212, and New York City Charter §1117 and therefore should be excluded from the overpayments cited in this report. The annuity portions, which are estimated to be less than five percent of the total overpayments, can be determined only by TRS officials.

In addition, we followed-up on the implementation status of the recommendations from last year's audit report—*Pedagogical Pensioners of the New York City Teachers' Retirement System Working for the City after Retirement January 1, 2004–December 31, 2004*, FL06-096A, issued June 30, 2006—by reviewing provided correspondence from TRS.

In accordance with §13-507 of the New York City Administrative Code, the Comptroller is one of seven trustees of the Teachers' Retirement System Board. The Comptroller sits on the Board through a designee. The Comptroller's designee was not involved in planning or conducting this audit, or in writing or reviewing the audit report.

This audit was conducted in accordance with generally accepted government auditing standards (GAGAS) and included tests of records and other auditing procedures considered

necessary. This audit was performed in accordance with the audit responsibilities of the Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

Discussion of Audit Results

The matters covered in this report were discussed with TRS officials during and at the conclusion of this audit. A preliminary draft report was sent to TRS officials and the applicable employing and waiver-issuing agencies, and discussed at an exit conference. We submitted a draft report to TRS officials with a request for comments. We received a written response from TRS officials on June 4, 2007. In their response, TRS officials described the actions they have taken to address the report's recommendations.

The full text of the TRS response is included as an addendum to this report.

FINDINGS

Overpayment of Pension Benefits

This audit identified 75 retirees who received \$846,925 in pension payments during 2005 that appear to violate applicable sections of State and City laws. (See Appendices I through III for details concerning the retirees and their current employers.)

These 75 individuals were in apparent violation of RSSL §211 or §212 because they were under age 65 and received City wages exceeding the limitations without having a waiver on file at TRS or were in violation of §1117 of the New York City Charter because they were collecting disability pensions while earning more than \$1,800 (including pension payments) a year at a New York City agency and had surpassed their applicable employment anniversary dates. These 75 individuals received improper pension payments of approximately \$846,925, as follows:

	<u>Number of Individuals</u>	<u>Total Improper Payments</u>
§211/212 Violators	70	\$809,931
§1117 Violators	<u>5</u>	<u>36,994</u>
Total	<u>75</u>	<u>\$846,925</u>

Our total represents the amount of improper 2005 pension payments based on an analysis of when the reemployed pensioners reached the legal earnings limitations (\$27,500 for service retirees, and \$1,800 for disability pensioners). Allowances were made for those retirees who worked only part of that year. Moreover, the annuity portions of the pension payments, if any, are not affected by RSSL §211 and §212 and New York City Charter §1117, and therefore should be excluded from the overpayments cited in this report. The annuity portions, which are estimated to be less than five percent of the total overpayments, can be determined only by TRS officials. Immediate action by TRS and the employing City agencies is needed to investigate and recoup, if appropriate, any improper payments made to these retirees.

The following is an example of a TRS service retiree who was found to be working at a City agency during calendar year 2005:

CASE #1: A Teacher who retired in July 2002 collected 12 pension checks (one each month) in calendar year 2005, totaling \$64,248. This individual worked as a Teacher for the Department of Education (DOE) for eleven months (February through October and December) and collected a salary of \$40,503. We found no evidence of a waiver for this individual for any portion of 2005. On May 5, 2005, this person's cumulative salary earnings for the year exceeded the \$27,500 limit for service retirees. Therefore, it appears that six pension checks (June through October and

December) totaling \$32,218, may have been improperly received and cashed in calendar year 2005.

The following is an example of a TRS disability retiree who was found to be working at a City agency during calendar year 2005:

CASE #2: A Teacher who retired in October 2004 on a disability pension, collected nine pension checks in calendar year 2005, totaling \$26,348. This individual worked as a Teacher for the Department of Education (DOE) for eight months (January through August) and collected a salary of \$31,485. Any earnings above \$1,800 for 2005 make the disability pension payments for that year improper. Thus, it appears that seven months of disability checks (February to August 2005) totaling \$13,265 may have been improperly received and cashed in 2005.

It should be noted that in their correspondence concerning the implementation status of the recommendations from last year's audit of 2004, TRS officials advised us that they are in full compliance with the previous recommendations and provided a status report detailing the actions taken against the cited pensioners.

RECOMMENDATIONS

TRS officials should:

1. Investigate those individuals identified as concurrently receiving pensions while being reemployed in public service. TRS officials should also commence prompt recoupment action against those individuals found to be illegally collecting pensions.
2. Forward to the Department of Investigation, if the circumstances warrant such action, the names of those individuals found to be illegally collecting pensions.
3. Ascertain whether previous pension overpayments have been recouped and whether current pensions have been suspended for those individuals who have been cited in previous audits as "double-dippers" or "disability violators."
4. Send special reminders to service retirees under the age of 65, and to all disability retirees, that clearly state their responsibilities regarding public service reemployment.

TRS Response: "Please be advised that the Teachers' Retirement System (TRS) is in full compliance with all your recommendations."

APPENDIX I
2005 PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM
SERVICE RETIREES

Pension Number	Date Retired	2005 Pension	Months Overpaid	Amount Overpaid	2005 Employer	Payroll Code	2005 Salary	Waiver Issuing Agency	Waiver in 2005
CASE #1 U-713232-0	07/01/02	\$ 64,248	6	\$ 32,218	DOE	747	\$ 40,503	DOEC	NO
U-023442-0	07/01/04	\$ 72,842	5	\$ 30,351	DOE	742/746/747	\$ 40,616	DOEC	NO
* U-016903-0	07/01/03	\$ 85,864	4	\$ 28,621	DOE	742/746/747	\$ 45,239	DOEC	NO
U-021695-0	08/31/03	\$ 114,356	3	\$ 28,589	DOE	742/747	\$ 72,563	DOEC	NO
U-726893-0	08/01/04	\$ 110,651	3	\$ 27,604	DOE	746/747	\$ 33,030	DOEC	NO
U-708026-0	07/01/01	\$ 74,110	4	\$ 24,915	DOE	746/747	\$ 36,107	DOEC	NO
U-716816-0	07/01/03	\$ 57,062	5	\$ 23,776	DOE	742/746/747	\$ 40,172	DOEC	NO
U-021373-0	11/18/03	\$ 91,325	3	\$ 22,831	DOE	742/747	\$ 37,772	DOEC	NO
U-722342-0	04/01/04	\$ 98,261	3	\$ 22,400	DOE	742/746/747	\$ 51,431	DOEC	NO
U-012931-0	07/01/02	\$ 66,671	4	\$ 22,224	DOE	747	\$ 39,429	DOEC	NO
U-018507-0	07/01/03	\$ 75,996	3	\$ 18,999	DOE	742/746	\$ 46,146	DOEC	NO
U-021603-0	08/30/03	\$ 42,555	5	\$ 17,731	DOE	742/747	\$ 40,991	DOEC	NO
U-715901-0	07/01/02	\$ 69,811	3	\$ 17,487	DOE	747	\$ 38,511	DOEC	NO
* U-710143-0	08/16/01	\$ 105,219	2	\$ 17,476	DOE	746	\$ 37,156	DOEC	NO
U-023677-0	07/01/04	\$ 69,843	3	\$ 17,461	DOE	742/746/747	\$ 53,480	DOEC	NO
U-707814-0	07/01/01	\$ 67,375	3	\$ 16,947	DOE	747	\$ 40,406	DOEC	NO
U-725447-0	09/01/04	\$ 106,444	2	\$ 16,906	DOE	742/746/747	\$ 106,876	DOEC	NO
U-020224-0	07/01/03	\$ 62,231	3	\$ 15,558	DOE	742/746/747	\$ 47,256	DOEC	NO
U-024182-0	07/01/04	\$ 92,656	2	\$ 15,443	DOE	742/746/747	\$ 46,411	DOEC	NO
U-724466-0	07/01/04	\$ 60,747	3	\$ 15,265	DOE	742/746/747	\$ 40,513	DOEC	NO
U-019108-0	07/01/03	\$ 85,146	2	\$ 14,191	DOE	742/746/747	\$ 46,419	DOEC	NO
U-713860-0	07/01/02	\$ 81,635	2	\$ 13,730	DOE	746/747	\$ 30,292	DOEC	NO
U-724187-0	07/01/04	\$ 79,651	2	\$ 13,371	DOE	742/746/747	\$ 43,631	DOEC	NO
U-724190-0	07/01/04	\$ 79,137	2	\$ 13,237	DOE	742/746/747	\$ 45,007	DOEC	NO
U-724746-0	08/19/04	\$ 75,911	2	\$ 12,730	DOE	742/746/747	\$ 38,840	DOEC	NO
U-024047-0	07/01/04	\$ 74,271	2	\$ 12,378	DOE	742/746/747	\$ 39,166	DOEC	NO
* U-018503-0	07/01/03	\$ 73,726	2	\$ 12,288	DOE	742/746/747	\$ 45,668	DOEC	NO
U-725449-0	09/01/04	\$ 76,527	2	\$ 11,539	DOE	747	\$ 32,766	DOEC	NO
U-724372-0	07/01/04	\$ 65,394	2	\$ 10,935	DOE	742/746/747	\$ 43,872	DOEC	NO
U-714531-0	07/01/02	\$ 65,088	2	\$ 10,868	DOE	747	\$ 38,586	DOEC	NO
U-724311-0	07/01/04	\$ 64,348	2	\$ 10,764	DOE	742/746/747	\$ 42,060	DOEC	NO
U-708003-0	07/01/01	\$ 63,489	2	\$ 10,701	DOE	747	\$ 35,547	DOEC	NO
U-019597-0	07/01/03	\$ 64,071	2	\$ 10,679	DOE	742/746/747	\$ 42,637	DOEC	NO
U-023617-0	07/01/04	\$ 63,212	2	\$ 10,535	DOE	742/746/747	\$ 62,525	DOEC	NO
U-724477-0	07/01/04	\$ 56,306	2	\$ 9,400	DOE	746/747	\$ 39,378	DOEC	NO
U-011779-0	07/01/02	\$ 36,239	2	\$ 9,060	DOE	740	\$ 38,963	DOEC	NO
U-724474-0	07/01/04	\$ 53,318	2	\$ 8,917	DOE	742/746/747	\$ 43,699	DOEC	NO

APPENDIX I
2005 PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM
SERVICE RETIREES

Pension Number	Date Retired	2005 Pension	Months Overpaid	Amount Overpaid	2005 Employer	Payroll Code	2005 Salary	Waiver Issuing Agency	Waiver in 2005
U-024377-0	07/01/04	\$ 50,232	2	\$ 8,372	DOE	742/746/747	\$ 35,797	DOEC	NO
U-724837-0	07/01/04	\$ 99,019	1	\$ 8,332	DOE	742/746/747	\$ 56,222	DOEC	NO
U-012462-0	07/01/02	\$ 48,969	2	\$ 8,162	DOE	746/747	\$ 32,117	DOEC	NO
T-794551-0	08/31/95	\$ 45,099	2	\$ 7,575	DOE	746/747	\$ 31,217	DOEC	NO
U-718502-0	07/01/03	\$ 85,065	1	\$ 7,142	DOE	742/746/747	\$ 43,525	DOEC	NO
U-017228-0	07/01/03	\$ 85,694	1	\$ 7,141	DOE	742/747	\$ 49,220	DOEC	NO
U-724060-0	07/01/04	\$ 77,599	1	\$ 6,494	DOE	746/747	\$ 29,559	DOEC	NO
U-019298-0	07/01/03	\$ 76,363	1	\$ 6,364	DOE	746/747	\$ 29,603	DOEC	NO
U-720649-0	09/01/03	\$ 75,483	1	\$ 6,298	DOE	746/747	\$ 33,095	DOEC	NO
* U-712139-0	07/01/02	\$ 74,786	1	\$ 6,279	DOE	746	\$ 30,870	DOEC	NO
U-024996-0	07/01/04	\$ 73,882	1	\$ 6,157	DOE	742/746/747	\$ 37,321	DOEC	NO
U-725848-0	07/02/04	\$ 74,077	1	\$ 6,126	DOE	746/747	\$ 29,621	DOEC	NO
U-023999-0	07/01/04	\$ 72,790	1	\$ 6,066	DOE	742/746/747	\$ 43,014	DOEC	NO
U-024386-0	07/01/04	\$ 72,385	1	\$ 6,059	DOE	742/746/747	\$ 36,192	DOEC	NO
U-706341-0	12/16/00	\$ 13,906	4	\$ 4,703	DOE/CUNY KINGSBORO	465/742/747	\$ 74,043	DOEC/CUNYC	NO
U-713832-0	07/01/02	\$ 68,863	1	\$ 5,791	DOE	746/747	\$ 34,534	DOEC	NO
U-019258-0	07/01/03	\$ 69,332	1	\$ 5,778	DOE	746/747	\$ 33,965	DOEC	NO
U-725853-0	04/13/04	\$ 73,220	1	\$ 5,692	DOE	746/747	\$ 31,328	DOEC	NO
U-717801-0	07/01/03	\$ 67,496	1	\$ 5,689	DOE	742/746/747	\$ 38,587	DOEC	NO
U-718989-0	07/01/03	\$ 65,688	1	\$ 5,516	DOE	742/746/747	\$ 36,635	DOEC	NO
U-721719-0	07/01/03	\$ 64,987	1	\$ 5,442	DOE	746/747	\$ 32,414	DOEC	NO
U-012554-0	07/01/02	\$ 64,491	1	\$ 5,374	DOE	746/747	\$ 32,774	DOEC	NO
U-724134-0	07/01/04	\$ 63,481	1	\$ 5,316	DOE	742/746/747	\$ 40,936	DOEC	NO
U-017259-0	07/01/03	\$ 59,808	1	\$ 4,984	DOE	742/746/747	\$ 35,393	DOEC	NO
U-024231-0	07/01/04	\$ 58,852	1	\$ 4,904	DOE	742/746/747	\$ 35,428	DOEC	NO
U-724021-0	07/01/04	\$ 58,528	1	\$ 4,894	DOE	742/746	\$ 37,198	DOEC	NO
U-721066-0	10/20/03	\$ 56,586	1	\$ 4,730	DOE	742/746/747	\$ 32,930	DOEC	NO
U-716870-0	07/01/03	\$ 49,833	1	\$ 4,165	DOE	742/746/747	\$ 30,578	DOEC	NO
U-717849-0	07/01/02	\$ 44,384	1	\$ 3,738	DOE	746	\$ 32,367	DOEC	NO
** T-798790-0	08/31/96	\$ 35,462	1	\$ 2,973	DOE	746/747	\$ 32,637	DOEC	NO
U-025645-0	10/01/04	\$ 34,828	1	\$ 2,717	DOE	742/746/747	\$ 32,345	DOEC	NO
U-029512-0	08/31/04	\$ 3,347	1	\$ 1,674	DOE	746/747	\$ 33,134	DOEC	NO
T-099785-0	08/18/97	\$ 3,439	4	\$ 1,159	DOE	740	\$ 41,512	DOEC	NO

Total Individuals: 71

Total: \$ 809,928

**APPENDIX I
2005 PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM
SERVICE RETIREES**

Pension Number	Date Retired	2005 Pension	Months Overpaid	Amount Overpaid	2005 Employer	Payroll Code	2005 Salary	Waiver Issuing Agency	Waiver in 2005
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NOTES:

CUNY	City University of New York
CUNY KINGSBORO	Kingsboro Community College
CUNYC	City University of New York Chancellor
DEPT. OF PARKS & REC.	Department of Parks & Recreation
DOE	Department of Education
DOEC	Department of Education Chancellor

* This individual was also cited in our prior audit for 2004

** This individual was also cited in our prior audit for 2000

**APPENDIX II
2005 PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM
DISABILITY RETIREES**

Pension Number	Date Retired	2005 Pension	Months Overpaid	Amount Overpaid	2005 Employer	Payroll Code	2005 Salary
Case #2 U-026692-0	10/06/04	\$ 26,348	7	\$ 13,265	DOE	742	\$ 31,485
U-704453-0	04/12/00	28,753	4	11,607	DOE	746/747	1,992
* U-015172-0	10/23/02	45,715	2	7,619	DOE	746	1,351
U-026370-0	09/22/04	37,471	1	2,587	DOE	747	5,331
U-022559-0	03/17/04	22,993	1	1,916	DOE	742/747	8,085

Total Individuals: 5

Total: \$ 36,994

NOTES:

DOE Department of Education
DOEC Department of Education Chancellor

*** This individual was also cited in our prior audit for 2003**

APPENDIX III

RE-EMPLOYED TRS PENSIONERS

TOTALS BY CURRENT EMPLOYER

Current Employer

<u>Department of Education (DOE)</u>	<u>Payroll Code</u>	<u>Total Number of Individuals Paid Under Code</u>
DOE (Administration)	740	2
DOE (Full-Time Teachers)	742	43
DOE (Per-Diem Teachers)	746	58
DOE (Per-Session Teachers)	747	66

Other Agencies

Kingsboro Community College	465	1
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Total **170**



TEACHERS' RETIREMENT SYSTEM
55 Water Street, New York, N.Y. 10041

Date: June 4, 2007

Mr. John Graham
Deputy Comptroller Audit Accountancy and Contracts
Bureau of Audit
1 Centre Street Room 500
New York, NY 10007 - 2341

Re: Audit Report on NYC Teachers' Retirement System
Pedagogical Pensioners of the New York City
Teachers' Retirement System Working for the City after Retirement
January 1, 2005 to December 31, 2005
FL07-083A

Dear Mr. Graham:

Please be advised that the Teachers' Retirement System (TRS) is in full compliance with all your recommendations. Attached, please find a TRS updated status report, which describes the type of action taken by TRS.

Again, as part of the TRS original audit plan, it is customary for TRS to suspend a member's pension allowance when that member exceeds his/her earnings after the limitation, as cited under Section RSSL 212, RSSL 211, or NYC Chapter 1117, in an appropriate and timely fashion.

In conclusion, TRS will continue its vigilance in seeking total adherence to the existing laws.

If you have any further questions regarding this status report, please feel free to contact me at (212) 612-5503.

Sincerely,

A handwritten signature in black ink, appearing to read "Stan Charles", written over a horizontal line.

Stan Charles
Deputy Director
Internal Audit Division

Cc: N. Serrano, P. Raucci, A. Scully, S. Morrison-Goldfine, J. Kay, G. Davis III

2005 EAR Audit Report.xls- Retirees who made Lump- Sum Repayment

2005 Pension Overpayments - NYC Teachers' Retirement System ==> Service Retirees (New York City)												
#	Pension #	Name	Date Retired	211 Waiver Y/N	OTC 2005 Pension	OTC Months Overpaid	OTC Amt Overpaid	2005 Employer	OTC 2005 Salary	IRS 2005 Salary	Issues/Comments	
1	* U-712139-0		07/01/02	N	74,786.36	1	6,279.12	DOE	30,869.57	28,882.84	EXCEEDED- repayment CORIA- 9/26/05- repayment was made in the amount of \$1,382.84.	
2	** T-798790-0		08/31/96	N	35,462.45	1	2,972.65	DOE	32,637.15	27,895.89	EXCEEDED- repayment 3/23/06- CORIA- DOE confirmed repayment in the amount of 395.89.	
3	U-019258-0		07/01/03	N	69,331.56	1	5,777.63	DOE	33,965.37	30,281.14	EXCEEDED- repayment 4/6/06-CORIA- repayment was satisfied by DOE on 3/17/06 in the amount of \$2,781.14. 3/1/06- OUTIA- adjustment was made due to salary increase in the amount of \$1,594.71. 2005 EAR total as of 12/31/05 is \$30,281.14.	
4	U-023999-0		07/01/04	N	72,790.20	1	6,065.85	DOE	43,014.25	29,610.21	EXCEEDED- repayment 2/28/06- CORIA- repayment in the amount of 2,110.21 was satisfied	
5	U-024182-0		07/01/04	N	92,655.96	2	15,442.66	DOE	46,410.95	30,764.87	EXCEEDED- repayment 10/14/05- OUTIA repayment in the amount of \$794.65	
6	U-025645-0		10/01/04	N	34,827.90	1	2,716.81	DOE	32,344.82	28,652.48	EXCEEDED- repayment 3/8/06- OUTIA-adjustment was made in the amount of \$1,609.65 and \$59.14 for salary increase. 2005 EAR as of 12/31/05 is \$28,652.48 3/23/06- CORIA-DOE confirmed repayment in the amount of \$1,152.48	
7	U-707814-0		07/01/01	N	67,374.98	3	16,946.50	DOE	40,406.43	29,687.68	Exceeded- repayment 10/31/05-Manual IA12 \$26,474.48 as of 9/30/05 12/27/05- CORIA returned check dated for 12/16/05 in the amount of \$622.56 and repayment for \$203.37 as of 12/2/05. 12/2/05-IA14 wages \$28,122.56	
8	U-717849-0		07/01/02	N	44,383.66	1	3,738.25	DOE	32,366.75	27,943.54	EXCEEDED- repayment 2/16/06- OUTIA-adjustment was made due to salary increase in the amount of \$2,183.30. 2005 EAR as of 11/30/05 is \$27,943.54. 3/16/06- CORIA- repayment was made in the amount of \$443.84. GA1- 12/16/02, 2/13/02, 2/1/02- restored to active service	

2005 EAR Audit Report.xls- Retirees who made Lump- Sum Repayment

2005 Pension Overpayments - NYC Teachers' Retirement System ==> Service Retirees (New York City)

#	Pension #	Name	Date Retired	21R Waiver Y/N	OTC 2005 Pension	OTC Months Overpaid	OTC Amt Overpaid	2005 Employer	OTC 2005 Salary	TRS 2005 Salary	Issues/Comments
9	U-704477-0	[REDACTED]	07/01/04	N	56,305.60	2	9,400.42	DOE	39,378.15	29,540.60	EXCEEDED- repayment 4/11/06- CORIA- member satisfied repayment in the amount of \$374.23 2/14/06-IA20- adjustment was made due to salary increase in the amount of \$1,704.33
10	U-725853-0	[REDACTED]	04/13/04	N	73,220.15	1	5,691.79	DOE	31,328.41	28,871.09	EXCEEDED- repayment 9/20/05- IA26a- confirmation was also received from DOE via email to confirm that repayment was made in the amount of \$1,371.09.
11	U-021373-0	[REDACTED]	11/18/03	N	91,324.80	3	22,831.20	DOE	37,771.89	32,406.11	EXCEEDED- repayment 9/219/05- IA14 citing \$28,267.57 as of 8/15/05 10/24/05 - E-mail from DOE - Satisfied repayment in the amount of \$767.51 * additional wages in the amount of \$2,774 8/16 - 8/31 and \$255.50 9/1 - 9/15 received after repayment of \$767.51 to DOE
12	U-706341-0	[REDACTED]	12/16/00	N	13,905.60	4	4,703.00	DOEICUNY KINGSBORO	74,042.82	14,510.47	RESTORED TO ACTIVE 4/4/06, 4/3/06, 3/21/06 GA1-
13	U-017259-0	[REDACTED]	07/01/03	N	59,808.00	1	4,984.00	DOE	35,393.20	27,889.48	EXCEEDED- repayment 8/30/05- IA12 12/5/05- IA14 12/13/05- IA27 12/27/05- CORIA- repayment in the amount of \$389.48 was made and satisfied by DOE

2005 EAR Audit Report- Retirees with Salary Over Limits

2005 Pension Overpayments - NYC Teachers' Retirement System ==> Service Retirees (New York City)											
#	Pension #	Name	Date Retired	211 Waiver Y/N	OTC 2005 Pension	OTC Amt Overpaid	2005 Employer	OTC 2005 Salary	IRS 2005 Salary	Issues/ Comments	Status
1	* U-018503-0	[REDACTED]	07/01/03	N	73,726.44	12,287.74	DOE	45,667.86	35,228.98	EXCEEDED 9/29/05 - IA14 10/6/05 - IA31 (November 2005 payroll) 10/31/05 - letter to member indicating that no adjustment was made; prior year earnings were not included in 2005 EAR total. 5/10/07- IA26a 2005 EAR Overpayment= \$7,728.98	IA26a
2	* U-710143-0	[REDACTED]	08/16/01	N	105,218.86	17,475.71	DOE	37,156.40	29,738.88	EXCEEDED- partial repayment 8/23/05 - CORIA from DOE in receipt of \$1,465.67 5/10/07- Manual letter sent 2005 EAR Overpayment= \$773.21	Manual Letter
3	U-018507-0	[REDACTED]	07/01/03	N	75,996.48	18,999.12	DOE	46,146.26	28,797.80	EXCEEDED IA14 - Prior year earnings in the amount of \$744.95. Mbr EAR wages as of 6/30/05 is \$27,390.92. Wages generated after 6/30/05 totals 4,396.78. Member 2005 EAR total is \$31,787.70 as of 11/30/2005 5/10/07- IA15 mailed with adjusted wages 2005 EAR Overpayment= \$1,297.80	IA15
4	U-021603-0	[REDACTED]	08/30/03	N	42,555.00	17,731.25	DOE	40,990.70	28,696.16	EXCEEDED 2/22/07-IA20 was received from member regarding 2005 EAR wages 5/10/07-manual IA15 2005 EAR Overpayment = \$1,196.16	IA15
5	U-023677-0	[REDACTED]	07/01/04	N	69,842.52	17,460.63	DOE	53,480.01	35,330.55	EXCEEDED 5/10/07- manual IA15 2005 EAR Overpayment = \$7,830.55	IA15
6	U-024377-0	[REDACTED]	07/01/04	N	50,231.76	8,371.96	DOE	35,797.39	35,500.95	EXCEEDED 5/10/07- manual IA15 2005 EAR Overpayment = \$8,000.95	IA26a

2005 EAR Audit Report- Retirees with Salary Over Limits

2005 Pension Overpayments - NYC Teachers' Retirement System ==> Service Retirees (New York City)											
#	Pension #	Name	Date Retired	211 Waiver (Y/N)	OTC 2005 Pension	OTC Amt Overpaid	2005 Employer	OTC 2005 Salary	IRS 2005 Salary	Issues/Comments	Status
7	U-021595-0	[REDACTED]	08/31/03	N	114,356.28	28,589.07	DOE	72,562.95	34,055.09	EXCEEDED 6/28/05 - IA12 citing \$25,559.12 as of 5/15/05 7/25/05 - IA21 7/8/05 - CORIA - information was viewed and letter was mailed. NO LETTER ON FILE. 5/10/07- manual IA15 2005 EAR Overpayment= \$6,555.09	IA15
8	U-724134-0	[REDACTED]	07/01/04	N	63,480.98	5,315.65	DOE	40,935.87	28,144.33	EXCEEDED 5/10/07- manual IA15 after review supporting documentation member total EAR wages needed to be adjusted in the amount of \$10,706.57. As Such 2005 EAR as of 12/31/2005 is \$28,144.33 2005 EAR Overpayment= \$644.33	Manual Letter
9	U-724021-0	[REDACTED]	07/01/04	N	58,528.12	4,894.06	DOE	37,198.43	32,716.53	EXCEEDED 8/30/05- IA12 1/30/06- IA15	
10	U-724474-0	[REDACTED]	07/01/04	N	53,318.26	8,917.00	DOE	43,698.57	34,010.20	EXCEEDED 7/5/05 - IA20 8/30/05 - IA12 12/5/05 IA14	
11	T-099785-0	[REDACTED]	08/18/97	Y	3,439.00	4	DOE	41,511.86	2,700.28	EXCEEDED Mail Letter	IA15
12	U-011779-0	[REDACTED]	07/01/02	N	36,238.96	2	DOE	38,963.14	2,991.78	EXCEEDED Mail Letter	IA15

2005 EAR Audit Report- Retirees with Salary Below Limits

2005 Pension Overpayments - NYC Teachers' Retirement System ==> Service Retirees (New York City)													
#	Pension #	Name	Date Retired	211 Waiver Y/N	OTC 2005 Pension	OTC Months Overpaid	2005 Employer	OTC 2005 Salary	TRS 2005 Salary	Issues/Comments			
1	U-023442-0	[REDACTED]	07/01/04	N	72,841.56	5	DOE	40,616.15	24,934.59	NOT EXCEEDED Prior year earnings			
2	T-794551-0	[REDACTED]	08/31/95	N	45,098.93	2	DOE	31,216.83	24,970.32	NOT EXCEEDED Prior earnings (2004) was included in OTC salary.			
3	U-012462-0	[REDACTED]	07/01/02	N	48,969.36	2	DOE	32,116.82	25,866.97	NOT EXCEEDED 9/29/05- IA12			
4	U-012554-0	[REDACTED]	07/01/02	N	54,491.48	1	DOE	32,773.75	27,045.37	NOT EXCEEDED 8/30/05- IA12			
5	U-012931-0	[REDACTED]	07/01/02	N	56,671.16	4	DOE	39,428.76	26,378.38	NOT EXCEEDED 2/16/05-OUTIA retro pay was included, 2005 EAR total as of 10/15/05 is \$26,378.38			
6	U-012228-0	[REDACTED]	07/01/03	N	85,694.40	1	DOE	49,220.26	31,015.47	NOT EXCEEDED *DUPLICATE WAGES ON UPS			
7	U-019298-0	[REDACTED]	07/01/03	N	76,363.32	1	DOE	29,602.85	27,488.09	NOT EXCEEDED 8/30/05- IA12			
8	U-019597-0	[REDACTED]	07/01/03	N	64,071.24	2	DOE	42,636.54	24,109.18	NOT EXCEEDED 12/05/05- IA12 9/15/05- IA20			
9	U-020224-0	[REDACTED]	07/01/03	N	62,230.56	3	DOE	47,256.32	26,526.39	NOT EXCEEDED 12/05/05- IA12 1/30/06- IA15 2/24/06-CORIA Salary increase adjustment			
10	U-023617-0	[REDACTED]	07/01/04	N	63,211.68	2	DOE	62,525.23	27,270.26	NOT EXCEEDED Salary increased was included			
11	U-024047-0	[REDACTED]	07/01/04	N	74,270.52	2	DOE	39,165.64	28,052.07	NOT EXCEEDED 3/4/06- OUTIA Retro pay included 1/30/06- IA15 12/5/05- IA12 11/7/05- IA20			
12	U-024231-0	[REDACTED]	07/01/04	N	58,852.08	1	DOE	35,427.89	27,238.15	NOT EXCEEDED 12/5/05- IA12			
13	U-024386-0	[REDACTED]	07/01/04	N	72,384.56	1	DOE	36,191.80	28,788.98	NOT EXCEEDED 3/22/06-OUTIA-adjustment was made in the amount of \$1,318.38 due to a salary increase 2005 EAR as of 1/30/05 is \$27,470.60			
14	U-029512-0	[REDACTED]	08/31/04	N	3,347.38	1	DOE	33,134.28	26,922.87	NOT EXCEEDED			

2005 EAR Audit Report- Retirees with Salary Below Limits

2005 Pension Overpayments - NYC Teachers' Retirement System ==> Service Retirees (New York City)											
#	Pension #	Name	Date Retired	21 Waiver Y/N	OIC 2005 Pension	OIC Months Overpaid	2005 Employer	OIC 2005 Salary	IRS 2005 Salary	Issues/Comments	
15	U-709003-0	[REDACTED]	07/01/01	N	63,489.00	2	DOE	35,546.56	26,208.65	NOT EXCEEDED 6/28/05- 1A12	
16	U-706026-0	[REDACTED]	07/01/01	N	74,110.33	4	DOE	36,107.42	29,967.35	NOT EXCEEDED Prior year earnings included	
17	U-713832-0	[REDACTED]	07/01/02	Y	68,862.90	1	DOE	34,533.68	26,844.65	NOT EXCEEDED Salary increased was included	
18	U-713860-0	[REDACTED]	07/01/02	N	81,635.33	2	DOE	30,292.40	26,656.03	NOT EXCEEDED 8/11/05- 1A12	
19	U-714531-0	[REDACTED]	07/01/02	N	55,088.29	2	DOE	38,585.89	26,838.40	NOT EXCEEDED 12/8/05- OUIA, prior year earnings included as of 9/30/2005 2005 EAR is \$16,371.16. Wages after 9/30/05 is \$6,081.56 2005 EAR total is \$22,452.72.	
20	U-714746-0	[REDACTED]	09/04/02	N	47,073.92	1	DEPT. OF PARKS & REC.	35,007.84	0.00	NOT EXCEEDED 7/5/05-1AC211	
21	U-715816-0	[REDACTED]	07/01/03	N	57,062.40	5	DOE	40,172.26	27,376.74	NOT EXCEEDED	
22	U-716870-0	[REDACTED]	07/01/03	N	49,832.94	1	DOE	30,578.49	25,984.84	NOT EXCEEDED	
23	U-717801-0	[REDACTED]	07/01/03	N	67,496.05	1	DOE	38,587.30	26,394.01	NOT EXCEEDED 10/6/05- OUIA- adjustment was made due to prior year adjustment in the amount of \$8,597.05. 2005 EAR as of 6/30/05 is \$22,160.11.	
24	U-718899-0	[REDACTED]	07/01/03	N	65,887.62	1	DOE	36,635.43	27,431.91	NOT EXCEEDED 3/1/06- OUIA- adjustment was made in the amount of \$2,045.01 due to retro pay. 2005 EAR as of 11/30/05 is \$27,431.91.	
25	U-720649-0	[REDACTED]	09/01/03	N	75,483.26	1	DOE	33,095.33	22,386.68	NOT EXCEEDED- *DUPLICATE WAGES ON UPS	
26	U-721719-0	[REDACTED]	07/01/03	N	64,986.84	1	DOE	32,414.44	25,843.69	NOT EXCEEDED 2/16/05- OUIA- adjustment was made in the amount of \$1,803.36 due to retro pay. 2005 EAR as of 11/30/05 is \$27,387.53. check from pay-period 9/16/05-9/30/05 in the amount of \$1,5143.84.	
27	U-722342-0	[REDACTED]	04/01/04	N	98,260.98	3	DOE	51,431.26	27,312.07	NOT EXCEEDED	

2005 EAR Audit Report- Retirees with Salary Below Limits

2005 Pension Overpayments - NYC Teachers' Retirement System ==> Service Retirees (New York City)											
#	Pension #	Name	Date Retired	2005 Waiver Y/N	OTC 2005 Pension	OTC Months Overpaid	2005 Employer	OTC 2005 Salary	IRS 2005 Salary	Issues/Comments	
28	U-724060-0	[REDACTED]	07/01/04	N	77,598.79	1	DOE	29,558.96	25,436.74	NOT EXCEEDED 3/28/06- OUTIA- reclaimed check in the amount of \$1,541.08 2/16/06- OUTIA- no adjustment for additional days of pay and 2005 EAR total as of 12/15/2005 is \$28,718.90	
29	U-724187-0	[REDACTED]	07/01/04	N	79,650.52	2	DOE	43,631.48	27,277.30	NOT EXCEEDED 1/30/06- IA15 6/28/05- IA12 error	
30	U-724190-0	[REDACTED]	07/01/04	N	79,136.50	2	DOE	45,007.10	27,480.06	NOT EXCEEDED 3/8/06- OUTIA 2/27/06- IA20 1/30/06- IA15	
31	U-724311-0	[REDACTED]	07/01/04	N	64,347.84	2	DOE	42,059.61	2,559.14	NOT EXCEEDED 12/5/05- IA12	
32	U-724372-0	[REDACTED]	07/01/04	N	65,394.06	2	DOE	43,872.33	26,416.15	NOT EXCEEDED 1/28/05- IA15 6/28/05- IA12 7/06/05- IA20	
33	U-724746-0	[REDACTED]	08/19/04	N	75,911.45	2	DOE	38,839.96	27,240.25	NOT EXCEEDED 3/8/06- OUTIA- termination and prior year earnings were included 2005 EAR total as of 5/31/05 is \$18,131.24, wages generated after 5/31/05 in the amount of \$8,611.03 which increase the 2005 EAR total to \$27,240.25.	
34	U-724837-0	[REDACTED]	07/01/04	N	99,019.11	1	DOE	58,221.77	26,387.30	NOT EXCEEDED 8/30/05- IA12	
35	U-725449-0	[REDACTED]	09/01/04	N	76,527.22	2	DOE	32,766.43	23,646.19	NOT EXCEEDED 12/05/05- IA12	
36	U-725848-0	[REDACTED]	07/02/04	N	74,076.69	1	DOE	29,621.35	26,611.75	NOT EXCEEDED 8/30/05- IA12	
37	U-726893-0	[REDACTED]	08/01/04	N	110,650.87	3	DOE	33,029.70	27,531.31	EXCEEDED- UNDER \$100 Member was issued an incorrect check in the amount of \$1,641.08. Check was returned and replaced with the correct wages in the amount of \$1,230.81	
38	U-724466-0	[REDACTED]	07/01/04	N	60,746.94	3	DOE	40,512.77	28,132.95	NOT EXCEEDED prior year earnings = \$995.00 contractual Salary= \$1,180	

2005 EAR Audit Report- Retirees with Salary Below Limits

2005 Pension Overpayments - NYC Teachers' Retirement System ==> Service Retirees (New York City)											
#	Pension #	Name	Date Retired	211 Waiver Y/N	OTC 2005 Pension	OTC Months Overpaid	2005 Employer	OTC 2005 Salary	TRS 2005 Salary	Issues/Comments	
39	U-718502	[REDACTED]	07/01/03	N	85,064.56	1	DOE	43,525.20	29,470.84	NOT EXCEEDED After meeting with member and further supporting documentation was presented IAD concluded that an adjustment due to salary adjustment in the amount of \$877.46 was made. As such 2005 EAR total as of 12/31/2005 is 27,498.01	
40	U-715001-0	[REDACTED]	07/01/02	N	69,811.01	3	DOE	38,510.81	27,857.61	NOT EXCEEDED After meeting with member and further supporting documentation was presented IAD concluded that incorrect payroll data was generated. As such 2005 EAR as of 12/31/2005 is \$25,487.55.	
41	U-725447-0	[REDACTED]	09/01/04	N	106,444.38	16,906.13	DOE	106,876.40	26,154.93	NOT EXCEEDED Salary adjustment was made to the 2005 EAR total in the amount of \$1,681.69. 2005 EAR total as of 11/30/2005 is \$26,154.93.	
42	U-721066-0	[REDACTED]	10/20/03	N	56,585.92	4,730.10	DOE	32,930.46	27,773.28	NOT EXCEEDED After review supporting documentation a letter was mailed to member indicating that an adjustment in the amount of \$2,063.27 was due to salary adjustment. As such 2005 EAR total as of 12/31/2007 is \$25,727.71. Therefore member did not exceed.	
43	U-024996-0	[REDACTED]	07/01/04	N	73,881.96	6,156.83	DOE	37,321.05	28,786.60	NOT EXCEEDED NOT EXCEEDED After review supporting documentation a letter was mailed to member indicating that an adjustment in the amount of \$1,612.16 was due to salary adjustment. As such 2005 EAR total as of 1/30/2005 is \$26,703.40. Therefore member did not exceed.	
44	U-019108-0	[REDACTED]	07/01/03	N	85,146.12	14,191.02	DOE	46,419.28	26,703.40	NOT EXCEEDED After review supporting documentation a letter was mailed to member indicating that an adjustment in the amount of \$1,472.14 was due to salary adjustment. As such 2005 EAR total as of 12/31/2007 is \$26,166.69. Therefore member did not exceed.	
45	* U-016903-0	[REDACTED]	07/01/03	N	85,864.08	28,621.36	DOE	45,239.07	26,166.69	NOT EXCEEDED After review supporting documentation a letter was mailed to member indicating that an adjustment in the amount of \$1,472.14 was due to salary adjustment. As such 2005 EAR total as of 12/31/2007 is \$26,166.69. Therefore member did not exceed.	

EAR Audit Report--Disability.xls

2005 Pension Overpayments - NYC Teachers' Retirement System ==> Disability											
#	Pension #	Name	Date Returned	2005 Waiver Y/N	OTC 2005 Pension	OTC Months Overpaid	OTC Ann Overpaid	2005 Employer	OTC 2005 Salary	TRS 2005 Salary	Issues/Comments
1	U-026692-0	[REDACTED]	10/06/04	N	26,348.00	5	18,768.00	DOE	31,485.00	31,485.02	NOT EXCEEDED Department of Education Overpayment issue Member did not exceed there was not pension and salary being collected at the same time.
2	U-704453-0	[REDACTED]	04/12/00	N	28,753.00	4	11,607.00	DOE	1,992.00	1,956.56	Suspended Suspended from 11/05 thru 03/06
3	U-0151720	[REDACTED]	10/23/02	N	45,715.00	2	7,619.00	DOE	1,351.00	1,350.70	EXCEEDED Department of Education Overpayment issue Member did not exceed there was not pension and salary being collected at the same time.
4	U-026370-0	[REDACTED]	09/22/06	N	374,171.00	1	2,587.00	DOE	5,331.00	0.00	TERMINATED Members deceased as of 02/15/2007
5	U-022559-0	[REDACTED]	03/17/04	N	22,993.00	1	1,916.00	DOE	8,085.00	379.60	EXCEEDED- repayment 05/17/07 Manual IA17