

# 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, 2002—December 31, 2002**

*FL04-114A*

**June 30, 2004**



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) pedagogical pensioners who may be illegally re-employed ("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, § 210 and § 216, or New York City Charter § 1117, during calendar year 2002.

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.

Audits such as this provide a means of ensuring that pensioners are complying with all laws pertaining to public service re-employment and that appropriate steps are taken to recoup improper payments to individuals after retirement.

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

Very truly yours,

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

William C. Thompson, Jr.

WCT/gr

**Report: FL04-114A**  
**Filed: June 30, 2004**

*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, 2002 – December 31, 2002**

**FL04-114A**

---

**AUDIT REPORT IN BRIEF**

The Comptroller's Office performed an audit to identify New York City Teachers' Retirement System (TRS) pedagogical pensioners who may be illegally re-employed ("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), § 210 through § 216, or New York City Charter § 1117 during calendar year 2002.

**Audit Findings and Conclusions**

The audit found that 40 individuals who received \$346,825 in pension payments during 2002 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 a year at a New York City agency.

**Audit Recommendations**

To address these issues the report recommended that TRS should:

- Investigate those individuals identified as concurrently receiving pensions while being re-employed 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 re-employment.

## **INTRODUCTION**

### **Background**

A New York City Teachers’ Retirement System service retiree who is re-employed 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 re-employed in New York public service and who exceeds the § 212 salary limitations may have his or her pension benefits denied unless the prospective employer has requested a waiver from the State or municipal Civil Service Commission or other authorized agency setting forth the reasons for such request, and has then obtained 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)
- New York City Civil Service Commission (NYC)
- Chancellor of the Board 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 re-employed 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 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 2002, the earnings limitation for a service retiree who filed a Statement of Election under § 212 was \$20,000. Accordingly, any service retiree earning more than \$20,000 in 2002 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 Teachers' Retirement System pedagogical pensioners who may be illegally re-employed ("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 2002.

### **Scope and Methodology**

Our audit period was January 1, 2002, through December 31, 2002. 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 re-employed by City agencies, we asked the Audit Bureau's EDP Unit to perform a computer match of approximately 265,000 New York City pensioners against a listing of all City workers (approximately 411,000) who received a W-2 wage statement from the Financial Information

Services Agency (FISA) for the year 2002.<sup>1</sup> This matching process identified 805 individuals under age 65 who received more than \$20,000 in 2002 (service retirees), or \$1,800 in 2002 (disability retirees). We then sorted these lists by retirement system and investigated the reasons those 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 2002, 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 2002. Although we did not match the New York City retirees against local government employees paid by systems other than those integrated with FISA, we are presently conducting 2001 (BERS and NYCERS) and 2002 (BERS, NYCERS, FIRE, POLICE, and TRS) matches of City pensioners against the 250,000 State workers; the results of this match will be covered in a separate report (Audit # FL04-115A).

Of the 805 matches, 475 consisted of individuals collecting TRS pensions. For all 475 matches, we obtained additional detailed information about their individual year 2002 pension and payroll payments. We analyzed the timing, and to some extent, the types of payments received. We also verified the amounts shown on the computer-match listing. In addition, we 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 re-employed pensioners reached the legal earnings limitations of \$20,000 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 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. The audit was performed in accordance with the City Comptroller's audit responsibilities as set forth in Chapter 5, § 93, of the New York City Charter.

---

<sup>1</sup> A separate audit report will be issued for each of the five New York City retirement systems; the other four audits are FL04-110A (BERS), FL04-111A (FIRE), FL04-112A (POLICE), and FL04-113A (NYCERS).

## **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 was discussed at an exit conference. On June 4, 2004, we submitted a draft report to TRS officials with a request for comments. TRS officials responded to the draft report on June 23, 2004. In his response, TRS' Deputy Director stated:

“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 types of action that will be taken by TRS.

“Again, as part of the TRS original audit plan, it is customary for the 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. TRS will continue its vigilance in seeking total adherence to the existing laws. In conclusion, we would like to acknowledge the efforts to comply where feasible.”

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

## FINDINGS

### Overpayment of Pension Benefits

This audit identified 40 retirees who received \$346,825 in pension payments during 2002 that appear to violate applicable sections of State and City laws. (See Appendix I through III for details concerning the retirees and their current employers.)

These 40 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. These 40 individuals received improper pension payments of approximately \$347,000, as follows:

	<u>Number of Individuals</u>	<u>Total Improper Payments</u>
§ 211/212 Violators	37	\$339,769
§ 1117 Violators	<u>3</u>	<u>7,056</u>
Total	<u><u>40</u></u>	<u><u>\$346,825</u></u>

Our total represents the amount of improper 2002 pension payments based on an analysis of when the re-employed pensioners reached the legal earnings limitations (\$20,000 for service retirees, and \$1,800 for disability pensioners). Allowances were made for those retirees who worked only part of that year. Additionally, 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 agency is needed to investigate and recoup where appropriate any improper payments made to these retirees identified as possible double-dippers.

The following is an example of a TRS service retiree who was found to be working at a City agency during calendar year 2002:

**CASE #1:** An educational administrator who retired in July 2001 collected 12 pension checks (one each month) in calendar year 2002, totaling \$74,158. This individual worked as a per-diem teacher for the Department of Education from January through October 2002 and collected a salary of \$72,453. We found no evidence of a waiver for this individual for any portion of 2002. On May 31, 2002, this person's cumulative salary



earnings for the year exceeded the \$20,000 limit for service retirees. Therefore, it appears that five pension checks (June through October 2002) totaling \$30,551, may have been improperly received and cashed in calendar year 2002.

The following is an example of a TRS disability retiree who was found to be working at a City agency during calendar year 2002:

**CASE #2:** A teacher who retired in June 2000 on a disability pension, collected 12 pension checks (one each month) in calendar year 2002, totaling \$12,215. This individual worked as a Continuing Education Teacher for Bronx Community College for seven months (January, March through August) and collected a salary of \$7,168. Any earnings above \$1,800 for 2002 make the disability pension payments for that year improper. Thus, it appears that 5 months of disability checks (April through August 2002) totaling \$5,089, may have been improperly received and cashed in 2002.

## **RECOMMENDATIONS**

NYC Teachers' Retirement System officials should:

1. Investigate those individuals identified as concurrently receiving pensions while being re-employed 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 re-employment.

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

**APPENDIX I  
PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM  
2002 MATCHES (LACK OF WAIVERS)**

Pension Number	Date Retired	2002 Pension	Months Overpaid	Amount Overpaid	2002 Employer	Payroll Code	2002 Salary	Waiver Issuing Agency	Waiver in 2002
<b>CASE #1 U-709494-0</b>	<b>7/1/01</b>	<b>\$ 74,158</b>	<b>5</b>	<b>\$ 30,551</b>	<b>BOE</b>	<b>746</b>	<b>\$ 72,453</b>	<b>BOEC</b>	<b>NO</b>
U-710493-0	10/31/01	54,739	7	29,937	JUVNL JUSTICE	130	49,932	DCAS	NO
U-709940-0	8/31/01	71,749	4	23,575	BRX COM COLL	463	61,045	CUNYC	NO
U-709865-0	7/1/01	66,804	3	18,935	BOE	747	30,488	BOEC	NO
U-711561-0	9/1/01	93,084	3	18,479	KGSB COM COLL	465	26,497	CUNYC	NO
U-000422-0	12/24/97	25,747	8	17,160	BOE	742	96,866	BOEC	NO
U-709053-0	7/1/01	58,220	3	17,050	BOE	746/747	24,444	CUNYC	NO
					BKLYN COLL ADJ	70011			
					COLL of SI ADJ	70101			
U-008257-0	7/1/01	67,807	2	14,347	BOE	746	31,748	BOEC	NO
U-000999-0	1/31/98	66,036	3	11,421	KGSB COM COLL	465	44,495	CUNYC	NO
* T-795209-0	7/1/96	27,373	5	11,377	BOE	747	34,223	BOEC	NO
U-710176-0	7/2/01	67,756	2	10,826	BOE	746	22,094	BOEC	NO
U-000644-0	10/18/89	29,279	4	9,800	DEP	826	27,092	DCAS	NO
U-709760-0	7/1/01	41,263	2	9,260	BOE	746	36,707	BOEC	NO
U-010047-0	9/28/01	50,473	2	8,412	BOE	746	47,601	BOEC	NO
U-707989-0	7/1/01	76,565	1	8,379	KGSB COM COLL	465	21,950	CUNYC	NO
					BOE	747			
U-707649-0	7/1/01	50,974	2	8,139	BOE	747	29,642	BOEC	NO
U-010043-0	9/30/01	77,650	1	6,470	QNSB COM COLL	464	68,096	CUNYC	NO
U-001724-0	7/1/98	35,662	2	5,871	BOE	746	24,512	BOEC	NO
U-010042-0	9/30/01	66,288	1	5,524	BOE	746	44,129	BOEC	NO
U-707432-0	7/1/01	67,507	1	5,382	BRX COM COLL	463	49,680	CUNYC	NO
					LEHMAN COLL ADJ	70071	15,356		
U-009770-0	7/1/01	63,815	1	5,016	BOE	746	41,639	BOEC	5/02 - 6/02
U-708798-0	7/1/01	65,460	1	4,959	BOE	746	49,349	BOEC	NO
U-708398-0	7/1/01	59,014	1	4,861	KGSB COM COLL	465	22,452	CUNYC	NO
					BOE	746/747			
U-708673-0	7/1/01	57,055	1	4,654	BOE	742	33,013	BOEC	NO
T-790690-0	7/11/95	55,445	1	4,539	BOE	747	23,853	CUNYC	NO
					KGSB COM COLL	465			

Total Page 1

\$ 294,924

**APPENDIX I  
PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM  
2002 MATCHES (LACK OF WAIVERS)**

Pension Number	Date Retired	2002 Pension	Months Overpaid	Amount Overpaid	2002 Employer	Payroll Code	2002 Salary	Waiver Issuing Agency	Waiver in 2002
U-702811-0	7/1/99	\$ 59,551	1	\$ 4,483	BOE	746	\$ 22,577	BOEC	NO
U-710212-0	7/1/01	55,125	1	4,381	BOE	746	33,005	BOEC	NO
T-791704-0	7/11/95	53,200	1	4,368	BOE	746	24,313	BOEC	NO
U-708227-0	7/1/01	50,843	1	3,835	BOE	746	48,703	BOEC	NO
T-796153-0	7/2/96	45,377	1	3,791	BOE	746	21,370	BOEC	NO
U-709321-0	7/1/01	50,305	1	3,787	BOE	746	22,751	BOEC	NO
T-797932-0	8/1/96	45,826	1	3,745	BOE	746	22,214	BOEC	NO
U-709875-0	7/1/01	45,897	1	3,740	BOE	747	44,973	BOEC	NO
T-799334-0	7/16/97	44,494	1	3,601	BOE	746	22,756	BOEC	NO
T-798677-0	9/23/96	40,737	1	3,380	BOE	746	21,324	BOEC	NO
U-705396-0	6/30/00	40,884	1	3,332	BOE	747	29,367	BOEC	NO
U-011658-0	12/1/01	29,591	1	2,402	BOE	746	23,937	BOEC	NO

**Total Page 2:                   \$       44,845**

**Total Page 1:                   \$       294,924**

**Grand Total:                    \$       339,769**

**NOTES:**

**BKLYN COLL ADJ**      **Brooklyn College Adjunct**  
**BOE**                    **Board of Education**  
**BRX COM COLL**      **Bronx Community College**  
**COLL of SI ADJ**      **College of Staten Island Adjunct**  
**DEP**                    **Department of Environmental Protection**  
**JUVNL JUSTICE**      **Department of Juvenile Justice**  
**KGSB COM COLL**      **Kingsborough Community College**  
**LEHMAN COLL ADJ**    **Lehman College Adjunct**  
**QNSB COM COLL**      **Queensborough Community College**

**BOEC**                    **Board of Education (Chancellor's Office)**  
**CUNYC**                **Board of Higher Education (City University of New York)**  
**DCAS**                 **Department of Citywide Administrative Services**

\*                            **This individual was also cited in our prior audit (for 1999)**

**APPENDIX II  
PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM  
2002 MATCHES (DISABILITY RETIREES)**

Pension Number	Date Retired	2002 Pension	Months Overpaid	Amount Overpaid	2002 Employer	Payroll Code	2002 Salary
<b>CASE #2 U-006010-0</b>	<b>6/21/00</b>	<b>\$ 12,215</b>	<b>5</b>	<b>\$ 5,089</b>	<b>BRX COM COLL</b>	<b>463</b>	<b>\$ 7,168</b>
T-098321-0	9/25/96	\$ 12,550	1	\$ 1,052	BOE	742	\$ 36,793
T-099010-0	2/5/97	\$ 11,258	1	\$ 915	BOE	746	\$ 2,531

**Total:           \$ 7,056**

**NOTES:**

**BOE                      Board of Education**  
**BRX COM COLL        Bronx Community College**

## RE-EMPLOYED TRS PENSIONERS

TOTAL MATCHES BY CURRENT EMPLOYERCurrent Employer

<u>Board of Education (BOE)</u>	<u>Payroll Code</u>	<u>Total</u>
BOE (Full-Time Teachers)	742	3
BOE (Per-Diem Teachers)	746	22
BOE (Per-Session Teachers)	747	9

Other Agencies

Department of Juvenile Justice	130	1
Bronx Community College	463	3
Queensborough Community College	464	1
Kingsborough Community College	465	5
Department of Environmental Protection	826	1
Brooklyn College	70011	1
Lehman College	70071	1
College of Staten Island	70101	1

<b><u>Total</u></b>		<b><u>48</u></b>
---------------------	--	------------------



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

June 23, 2004

Greg Brooks  
Deputy Comptroller Policy 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 Working for the City  
January 1, 2002 to December 31, 2002  
FL 04-114A

Dear Mr. Brooks,

We are in receipt of the above referenced draft audit report on re-employment of "New York City Pensioners Working for the City of New York after their Retirement," for the period of January 1, 2002 through December 31, 2002. The forty two pensioners, identified as currently receiving a pension benefit while re-employed in public service with the City of New York has been fully investigated. We are in the process of recouping the overpayments.

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 types of action that will be taken by TRS.

Again, as part of the TRS original audit plan, it is customary for the 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. TRS will continue its vigilance in seeking total adherence to the existing laws. In conclusion, we would like to acknowledge the efforts to comply where feasible.

If you have any further questions regarding this status report, please feel free to contact me at 1 (212) 612-5503.

Sincerely,

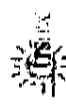
A handwritten signature in black ink, appearing to read "Stan Charles".

Stan Charles, Deputy Director  
Internal Audit Division

CC: N. Serrano, P. Raucci, A. Scully, and M. Mullany

PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM  
 EAR CITY 2002 MATCHES (Limit \$20,000.00)

Seq #	S.S.#	Name	Person #	Date Retired	2002 Pension	Months Overpaid	Amount Overpaid	2002 Employee	OTC Salary	TRS Salary	TRS Response / Findings	Waiver as Filed	Status
1	[REDACTED]	[REDACTED]	U740212-0	7/1/01	\$55,125	None	0.00	DOE	\$33,005	\$19,217	Not exceed Salary does not match. Doc. Term pay \$11,322. Poor year Adj. \$3,769 *OTC salary \$33,005	N	O.K.
2	[REDACTED]	[REDACTED]	T798677-0	9/23/96	40,737	None	0.00	DOE	21,324	18,959	Not exceed EAR salary adjusted by term pay of \$4,841.04. Salary does not match. Adjustment of \$3240.91 Arrears of \$2,960.37 * OTC Salary \$21,324	N	O.K.
3	[REDACTED]	[REDACTED]	U708673-0	7/1/01	57,055	1 Lump Sum	\$4,654 * 13,013	DOE	33,013	10,555	Exceeded Restored to Active Service on 12/02 Salary does not match. Warning Letter sent *OTC salary \$33,013	N	Exceed
4	[REDACTED]	[REDACTED]	U800644-0	10/18/89	29,279	4 Lump Sum	9,800 * 7,092	DEP	27,092	20,238	Exceeded Warning Letter sent Second Warning Letter sent Salary does not match. Member called 6/14/04 to inform that she will make lump sum payment. Overpayment letter to be sent to the Member. Status to Pending. *OTC salary \$27,092	N	Pending
5	[REDACTED]	[REDACTED]	U769760-0	7/1/01	41,263	2 Lump Sum	9,260 * 16,707	DOE	36,707	25,306	Exceeded Warning letter sent Salary does not match. 211 waiver was disapproved 1A20 received. Member still exceeded. *OTC salary \$36,707	N	Exceed
6	[REDACTED]	[REDACTED]	T796153-0	7/2/96	45,377	1 Lump Sum	3,791 * 1,370	DOE	21,370	21,470	Exceeded Warning Letter sent Salary does not match *OTC salary \$21,370	N	Exceed
7	[REDACTED]	[REDACTED]	U010043-0	9/30/01	77,650	1 Lump Sum	6,470 * 48,096	QNSB COM COLL	68,096	20,131	Exceeded TRS salary adjusted by termination pay of \$55,218.72. Letter sent Salary does not match Was not included in earnings *OTC salary \$68,096	N	Exceed
8	[REDACTED]	[REDACTED]	T799334-0	7/16/97	44,494	1 Lump Sum	3,601 * 2,756	DOE	22,756	20,005	Exceeded Warning letter sent Salary does not match. *OTC salary \$22,756	N	Exceed



\* Lump sum payment option  
 \*\* IA15 letters were sent 6/9/04  
 \*\*\* Pending - In the process of making lump sum payments

PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM  
 EAR CITY 2002 MATCHES (Limit \$20,000.00)

Set #	S.S.#	Name	Pension #	Date Retired	2002 Pension	Months Overpaid	Amount Overpaid	2002 Employee	OTC Salary	TRS Salary	Findings TRS Response / Findings	211 Waiver on File	Status
9	[REDACTED]	[REDACTED]	U300422-0	12/24/07	\$25,747	None	0.00	DOE	\$96,866	\$89,079	Exceeded Member filed application to be restored to active service on 09/26/09 but the process cannot be completed until the application is properly approved; Pension was suspended as of 09/03 due to 2003 over limit. Member exceeded in 2002 and 2003 due to restoration to active service. Salary does not match. Suspended * OTC salary \$96,866	N	O.K. Suspend
10	[REDACTED]	[REDACTED]	U711561-0	9/1/01	93,884	3 Lump Sum	\$18,479 + 6,345	KGSB COM COLL	26,345	24,512	Exceeded Warning Letter sent Salary does not match *OTC salary \$26,345	N	Exceed
11	[REDACTED]	[REDACTED]	U709940-0	8/31/01	71,749	4 Lump Sum	23,575 + 41,045	BRX COM COLL	61,045	17,741	Exceeded Warning Letter sent Salary does not match *OTC salary \$61,045	N	Exceed
12	[REDACTED]	[REDACTED]	U011658-0	12/1/01	29,591	1 Lump Sum	2,402 + 3,937	DOE	23,937	20,179	Exceeded Warning Letter sent Salary does not match. Fax received 6/16/04, \$1,243.93 + \$147.00 termination pay with \$24.02 interest. Member still exceeds by \$1,010.98. *OTC salary \$23,937	N	Exceed
13	[REDACTED]	[REDACTED]	U010042-0	9/30/01	66,288	1 Lump Sum	5,524 + 24,129	DOE	44,129	20,003	Exceeded Warning Letter sent Salary does not match. *OTC salary \$44,129	N	Exceed
14	[REDACTED]	[REDACTED]	U708227-0	7/1/01	50,843	1 Lump Sum	3,835 + 28,703	DOE	48,703	23,008	Exceeded Salary does not match 211 waiver was disapproved Warning Letter sent Term pay \$11,200 Term pay \$11,200 Vacation pay \$1,262.88 Adj. \$26,169 *OTC salary \$48,703	N	Exceed
15	[REDACTED]	[REDACTED]	U705396-0	6/30/00	40,884	1 Lump Sum	3,352 + 9,367	DOE	29,367	26,545	Exceeded Salary does not match 211 waiver was disapproved Warning Letter sent *OTC salary \$29,367	N	Exceed



\* Lump sum payment option  
 \*\* IA15 letters were sent 6/9/04  
 \*\*\* Pending - In the process of making lump sum payments



PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM  
 EAR CITY 2002 MATCHES (Limit \$20,000.00)

Seq #	S.S.#	Name	Pension #	Date Retired	2002 Pension	Months Overpaid	Amount Overpaid	2002 Employee	OTC Salary	TRS Salary	TRS Response / Findings	211 Waiver on File	Status
16	[REDACTED]	[REDACTED]	U707452-0	7/1/01	\$67,507	None	0.00	BRX COM COLL LEHMAN COLL ADJ	\$49,680 15,356	\$48,405	Not exceed EAR salary was adjusted by termination pay of \$45493.36. Warning Letter sent Salary does not match. Doc - Term pay \$43,831. 2001 Adj. \$2,695 Total \$45,926 *OTC salary \$65,036	N	O.K.
17	[REDACTED]	[REDACTED]	U000999-0	1/31/98	66,036	None	0.00	KGSB COM COLL	44,495	44,336	Not exceed Member Restored to active service 09/01/2002. Consequently, was suspended as 09/03. Member exceeded in 2002 and 2003 due to restoration to active service. * OTC salary \$44,405	N	O.K. Restored
18	[REDACTED]	[REDACTED]	U708798-0	7/1/01	65,460	None	0.00	DOE	49,349	25,342	Not exceed Salary does not match. Term pay \$24,252 2001 Retro. \$5,472 \$29,724 *OTC salary \$49,349	N	O.K.
19	[REDACTED]	[REDACTED]	U709321-0	7/1/01	50,305	1 Lump Sum	\$3,787 * 2,751	DOE	22,751	20,640	Exceeded Warning Letter sent Salary does not match. *OTC salary \$22,751	N	Exceed
20	[REDACTED]	[REDACTED]	UAP0726-0	1/29/01	3,438	None	0.00	DOE	44,494	69,239	Not exceed Restored to Active Service * OTC salary \$44,494	N	O.K. Restored
21	[REDACTED]	[REDACTED]	U000770-0	7/1/01	63,815	None	0.00	DOE	41,639	26,971	Not exceed 211 waiver on file for 05/01 - 06/30/02 Warning Letter was sent BOE 211 on file covering 5/1/02-6/30/02 IA20 information scanned 6/14/04. Salary does not match. Member called 6/17/04 stating she did not exceed; 211 waiver on file. * OTC salary \$41,639	Y	O.K.
22	[REDACTED]	[REDACTED]	U708398-0	7/1/01	59,014	1 Lump Sum	4,861 * 13,389	KGSB COM COLL	33,389	33,803	Exceeded Warning Letter sent EAR salary was adjusted by termination pay of \$1,873.14 Salary does not match * OTC salary \$33,389	N	Exceed
23	[REDACTED]	[REDACTED]	U707980-0	7/1/01	76,565	None	0.00	KGSB COM COLL	64,615	20,543	Not exceed Warning Letter sent Salary does not match Fax received on 6/16/04, \$47,444.00 was termination pay. Waiting for feedback. *OTC salary \$64,615	N	O.K. 4 of 7

\* Lump sum payment option  
 \*\* IA15 letters were sent 6/9/04  
 \*\*\* Pending - In the process of making lump sum payments



PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM  
 EAR CITY 2002 MATCHES (Limit \$20,000.00)

Seq #	S.S.#	Name	Pension #	Date Retired	2002 Pension	Months Overpaid	Amount Overpaid	2002 Employer	OTC Salary	TRS Salary	TRS Response / Findings	211 Waiver on File	Status
24	[REDACTED]	[REDACTED]	L001724-0	7/1/98	\$35,662	2 Lump Sum	\$5,871 * 4,512	DOE	\$24,512	\$24,636	Exceeded Warning Letter sent Salary does not match * OTC salary \$24,512	N	Exceed
25	[REDACTED]	[REDACTED]	U010047-0	9/28/01	50,473	None	0.00	DOE	47,601	24,322	Not exceed Warning Letter sent Salary does not match Term. Pay, 2001 Adjustment, Vacation pay *OTC salary \$47,601	N	O.K.
26	[REDACTED]	[REDACTED]	T791704-0	7/11/95	53,200	1 Lump Sum	4,368 * 4,313	DOE	24,313	23,935	Exceeded Warning Letter sent Salary does not match Fax received 6/14/04. Member will make lump sum payment. Overpayment letter to be mailed. *OTC salary \$24,313	N	Pending
27	[REDACTED]	[REDACTED]	U008257-0	7/1/01	67,807	None	0.00	DOE	31,748	21,891	Not exceed Warning Letter sent Salary does not match Salary Adj. & Term. Pay = \$12,137 *OTC salary \$31,748	N	O.K.
28	[REDACTED]	[REDACTED]	T790690-0	7/11/95	55,445	1 Lump Sum	4,539 * 3,847	KGSB COM COLL	23,847	19,769	Exceeded Warning Letter sent Salary does not match. 211 disapproved Fax received 6/14/04. Adjustment of \$2,544.48 (2001 EAR). Overpayment of \$4,539.00, \$2,544.48. Still overpaid \$1,994.82 *OTC salary \$23,847	N	Exceed
29	[REDACTED]	[REDACTED]	U709875-0	7/1/01	45,897	1 Lump Sum	3,740 * 24,973	DOE	44,973	18,832	Exceeded Warning Letter sent Salary does not match *OTC salary \$44,973	N	Exceed
30	[REDACTED]	[REDACTED]	U702811-0	7/1/99	59,551	1 Lump Sum	4,483 * 2,577	DOE	22,577	22,555	Exceeded Warning Letter sent Salary does not match. Member to pay lump sum. * OTC salary \$22,577	N	Pending
31	[REDACTED]	[REDACTED]	T797932-0	8/1/96	45,826	1 Lump Sum	3,745 * 2,214	DOE	22,214	N/A	Exceeded No reported salary for 2002 on EIPS Warning Letter sent * OTC salary \$22,214	N	Exceed
32	[REDACTED]	[REDACTED]	U709176-0	7/1/01	71,294	None	0.00	DOE	24,141	24,775	Not exceed 2001 Amount of \$8579 was paid in 2002 211 waiver on file for 10/01 - 12/31/02 * OTC salary \$24,141	Y	O.K.
33	[REDACTED]	[REDACTED]	T795209-0	7/1/96	27,373	5 Lump Sum	11,377 * 14,223	DOE	34,223	30,968	Exceeded Warning Letter sent Salary does not match *OTC salary \$34,223	N	Exceed

\* Lump sum payment option  
 \*\* [A15 letters were sent 6/9/04  
 \*\*\* Pending - in the process of making lump sum payments



PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM  
 EAR CITY 2002 MATCHES (Limit \$20,000.00)

Seq #	S.S.#	Name	Pension #	Date Retired	2002 Pension	Months Overpaid	Amount Overpaid	2002 Employer	OTC Salary	TRS Salary	TRS Response / Findings	2H Waiver on File	Status
34	[REDACTED]	[REDACTED]	U710176-0	7/2/01	\$67,756	2 Lump Sum	\$10,826 * 2,004	DOE	\$22,094	\$17,989	Exceeded Warning Letter sent Salary does not match *OTC salary \$22,094	N	Exceed
35	[REDACTED]	[REDACTED]	U709053-0	7/1/01	58,229	None	0.00	KGSB COM COLL BKYN COLL ADJ COLL of SI ADJ	22,746	12,868	Not exceed Salary does not match Doc. - Term pay of \$9,217 *OTC salary \$22,746	N	O.K.
36	[REDACTED]	[REDACTED]	U709865-0	7/1/01	66,804	3 Lump Sum	18,935 * 10,488	DOE	30,488	20,435	Exceeded Warning Letter sent Salary does not match IA-20 received, withheld 2001 information *OTC salary \$30,488	N	Exceed
37	[REDACTED]	[REDACTED]	U709494-0	7/1/01	74,158	5 Lump Sum	30,551 * 52,453	DOE	72,453	32,715	Exceeded Warning Letter sent Salary does not match *OTC salary \$72,453	N	Exceed
38	[REDACTED]	[REDACTED]	U707649-0	7/1/01	50,074	2 Lump Sum	8,139 * 9,642	DOE	29,642	18,981	Exceeded Warning Letter sent Salary does not match Member called 6/14/04 and will submit proof of earnings. Status to Pending. *OTC salary \$29,642	N	Exceed

\* Lump sum payment option  
 \*\* IA15 letters were sent 6/9/04  
 \*\*\* Pending - In the process of making lump sum payments



REPORT #4 - DISABILITY

APPENDIX 11  
 PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM  
 DISABILITY 2002 MATCHES (DISABILITY RETIREES)

Seq #	S.S.#	Name	Pension #	Date Retired	2002 Pension	Months Overpaid	Amount Overpaid	2002 Employer	OTC Salary	TRS Salary	TRS Response / Findings	211 Waiver on File	Status
1	[REDACTED]	[REDACTED]	U006010-0	6/21/00	\$12,215	5	\$5,689	BRX COM COLL	\$7,168	\$6,748	Exceeded Lump-sum payment received * OTC salary \$7,168	N	O.K.
2	[REDACTED]	[REDACTED]	T099010-0	2/5/97	11,258	1	915		2,531	435	Exceeded All EPT payments were reversed * OTC salary \$2,531	N	O.K.
3	[REDACTED]	[REDACTED]	T781940-0	5/8/91	32,739	11	29,862	BOE	79,172	73,544	Exceeded Lump-sum payment received * OTC salary \$79,172	N	O.K.
4	[REDACTED]	[REDACTED]	T098321-0	9/25/96	12,550	3	3,158	BOE	36,793	20,866	Not exceed Member is currently suspended as of 10/03 Member is restored * OTC salary \$36,793	N	O.K.

