

# 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, 2003—December 31, 2003**

*FL05-102A*

**June 29, 2005**



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 2003.

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 black ink that reads "William C. Thompson, Jr." in a cursive style.

William C. Thompson, Jr.

WCT/GR

**Report: FL05-102A**  
**Filed: June 29, 2005**

*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, 2003 – December 31, 2003**

**FL05-102A**

**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) § 211 and § 212, or New York City Charter § 1117 during calendar year 2003.

**Audit Findings and Conclusions**

The audit found that 26 individuals who received \$237,360 in pension payments during 2003 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**

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 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 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 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 2003, the earnings limitation for a service retiree who filed a Statement of Election under § 212 was \$25,000. Accordingly, any service retiree earning more than \$25,000 in 2003 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 2003.

### **Scope and Methodology**

Our audit period was January 1, 2003, through December 31, 2003. 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 272,000 New York City pensioners against a listing of all City workers (approximately 424,000) who received a W-2 wage statement from the Financial Information Services Agency (FISA) for the year 2003.<sup>1</sup> This matching process identified 2,064 individuals

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<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 FL05-098A (POLICE), FL05-099A (FIRE), FL05-100A (NYCERS), and FL05-101A (BERS).

under age 65 who received more than \$25,000 in 2003 (service retirees), or \$1,800 in 2003 (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 2003, 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 2003. 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 2003 (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 # FL05-104A).

Of the 2,064 matches, 1,106 consisted of individuals collecting TRS pensions. For all 1,106 matches, we obtained additional detailed information about their individual year 2003 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 \$25,000 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.

### **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. On June 3, 2005, we submitted a draft report to TRS officials with a request for comments. TRS officials responded to the draft report on June 17, 2005. In his response, TRS' Deputy Director stated:

“Please be advised that the Teachers’ Retirement System of the City of New York (TRS) is in full compliance with your recommendations. Attached, please find a TRS updated status report, which describes the types of action that was 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. TRS will continue its vigilance in seeking total adherence to existing laws. In conclusion, we would like to acknowledge the efforts to comply were feasible.”

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

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Our previous audit covering TRS pensioners for calendar year 2002 (#FL04-114A, issued June 30, 2004), reported that there were 40 TRS retirees who were in apparent violation of RSSL § 211 or § 212, or § 1117 of the New York City Charter. These individuals received improper pension payments of approximately \$346,825.

## FINDINGS

### **Overpayment of Pension Benefits**

This audit identified 26 retirees who received \$237,360 in pension payments during 2003 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 26 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 26 individuals received improper pension payments of approximately \$237,000, as follows:

	<u>Number of Individuals</u>	<u>Total Improper Payments</u>
§ 211/212 Violators	24	\$224,255
§ 1117 Violators	<u>2</u>	<u>13,105</u>
Total	<u>26</u>	<u>\$237,360</u>

Our total represents the amount of improper 2003 pension payments based on an analysis of when the re-employed pensioners reached the legal earnings limitations (\$25,000 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 agencies is needed to investigate and recoup where 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 2003:

**CASE #1:** A Teacher who retired in October 2001 collected 12 pension checks (one each month) in calendar year 2003, totaling \$58,230. This individual worked as a Staff Analyst for the Department of Juvenile Justice for all of calendar year 2003 and collected a salary of \$57,098. We found no evidence of a waiver for this individual for any portion of 2003. On June 19, 2003, this person's cumulative salary earnings for the year exceeded the \$25,000 limit for service retirees. Therefore, it appears that six pension



checks (July through December 2003) totaling \$27,765, may have been improperly received and cashed in calendar year 2003.

The following is an example of a TRS disability retiree who was found to be working at a City agency during calendar year 2003:

**CASE #2:** A Teacher who retired in June 2002 on a disability pension, collected eight pension checks in calendar year 2003, totaling \$58,911. This individual worked as a Teacher for the Department of Education (DOE) for six months (January, February and September through December) and collected a salary of \$23,569. Any earnings above \$1,800 for 2003 make the disability pension payments for that year improper. Thus, it appears that three months of disability checks (February, September, and October 2003) totaling \$10,932, may have been improperly received and cashed in 2003.

## **RECOMMENDATIONS**

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 of the City of New York (TRS) is in full compliance with your recommendations."

**APPENDIX I  
PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM  
2003 MATCHES (LACK OF WAIVERS)**

Pension Number	Date Retired	2003 Pension	Months Overpaid	Amount Overpaid	2003 Employer	Payroll Code	2003 Salary	Waiver Issuing Agency	Waiver in 2003
<b>CASE # 1 **U-710493-0</b>	<b>10/31/2001</b>	<b>\$ 58,230</b>	<b>6</b>	<b>\$ 27,765</b>	<b>JUVENILE JUSTICE</b>	<b>130</b>	<b>\$ 57,098</b>	<b>DCAS</b>	<b>NO</b>
U-015172-0	10/23/2002	\$ 44,951	6	\$ 22,857	DOE	742	\$ 71,078	DOEC	NO
T-795766-0	7/5/1996	\$ 54,696	4	\$ 18,690	DOE	746	\$ 34,783	DOEC	NO
U-701448-0	7/1/1998	\$ 41,091	4	\$ 14,160	DOE	742/746	\$ 42,303	DOEC	NO
U-713330-0	7/1/2002	\$ 77,813	3	\$ 13,568	DOE	742/746/747	\$ 49,087	DOEC	NO
U-713320-0	7/1/2002	\$ 74,231	2	\$ 12,496	DOE	742/746/747	\$ 47,151	DOEC	NO
U-712952-0	7/1/2002	\$ 71,258	2	\$ 12,281	DOE	742/746	\$ 58,791	DOEC	NO
U-007968-0	7/1/2001	\$ 67,921	2	\$ 10,719	DOE	742/746	\$ 40,285	DOEC	NO
U-715194-0	7/1/2002	\$ 75,299	2	\$ 10,120	DOE	742/747	\$ 40,763	DOEC	NO
* U-000422-0	12/24/1997	\$ 17,165	4	\$ 8,582	DOE	742/747	\$104,194	DOEC	NO
U-713309-0	7/1/2002	\$ 87,421	1	\$ 7,407	DOE	742/746	\$ 38,399	DOEC	NO
U-714058-0	7/1/2002	\$ 99,453	1	\$ 6,427	KINGSBORO CC	465	\$ 41,243	CUNYC	NO
					DOE	742/747		DOEC	NO
U-714360-0	9/1/2002	\$ 72,646	1	\$ 6,137	DOE	742/746/747	\$ 91,760	DOEC	NO
U-714713-0	10/27/2002	\$ 71,003	1	\$ 6,055	DOE	742/746/747	\$ 91,426	DOEC	NO
U-012480-0	7/1/2002	\$ 72,046	1	\$ 6,050	DOE	742/747	\$ 34,985	DOEC	NO
U-715844-0	12/31/2002	\$ 67,756	1	\$ 5,668	DOE	742/746/747	\$108,108	DOEC	NO
**U-000644-0	10/18/1989	\$ 29,486	2	\$ 4,945	DEP	826	\$ 29,323	DCAS	NO
					DOF	836		DCAS	NO
U-711888-0	7/1/2002	\$ 76,086	1	\$ 4,889	DOE	742/747	\$ 65,416	DOEC	NO
U-712932-0	7/1/2002	\$ 57,773	1	\$ 4,858	DOE	742/746/747	\$ 33,486	DOEC	NO
U-713748-0	7/12/2002	\$ 56,577	1	\$ 4,755	KINGSBORO CC	465	\$ 28,496	CUNYC	NO
U-713349-0	7/1/2002	\$ 53,869	1	\$ 4,581	KINGSBORO CC	465	\$ 43,167	CUNYC	NO
					DOE	742/746		DOEC	NO
T-095379-0	7/2/1996	\$ 53,928	1	\$ 4,494	DOE	746/747	\$ 26,594	DOEC	NO
U-712160-0	7/1/2002	\$ 50,437	1	\$ 4,249	DOE	742/746	\$ 49,495	DOEC	NO
U-005422-0	7/1/2000	\$ 10,003	3	\$ 2,500	DOE	742/746/747	\$ 40,750	DOEC	NO

**Total**                      **\$ 224,255**

**NOTES:**

DEP Department of Environmental Protection  
DOE Department of Education  
DOF Department of Finance  
JUVENILE JUSTICE Department of Juvenile Justice  
KINGSBORO CC Kingsboro Community College

CUNYC Board of Higher Education City University of New York  
DCAS Department of Citywide Administrative Services  
DOEC Department of Education Chancellor's Office

- \* This individual was also cited in our prior audits for 2001 and 2002
- \*\* This individual was also cited in our prior audit for 2002

**APPENDIX II  
PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM  
2003 MATCHES (DISABILITY RETIREES)**

Pension Number	Date Retired	2003 Pension	Months Overpaid	Amount Overpaid	2003 Employer	Payroll Code	2003 Salary
<b>CASE # 2 U-A00853-0</b>	<b>6/26/2002</b>	<b>\$ 58,911</b>	<b>3</b>	<b>\$ 10,932</b>	<b>DOE</b>	<b>742</b>	<b>\$ 23,569</b>
*T-755662-0	8/1/1979	\$ 12,956	2	\$ 2,173	DOE	747	\$ 11,327

**Total:        \$ 13,105**

**NOTES:**

**DOE                      Department of Education**

**\* This individual was also cited in our prior audit for 1997**

RE-EMPLOYED TRS PENSIONERS

TOTALS BY CURRENT EMPLOYER

Current Employer

<u>Department of Education (DOE)</u>	<u>Payroll Code</u>	<u>Total</u>
DOE (Full-Time Teachers)	742	20
DOE (Per-Diem Teachers)	746	15
DOE (Per-Session Teachers)	747	14

Other Agencies

Department of Juvenile Justice	130	1
Kingsboro Community College	465	3
Department of Environmental Protection	826	1
Department of Finance	836	1

Total 55



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

June 16, 2005

Mr. Greg Brooks  
Deputy Comptroller Policy Audit Accountancy and Contracts  
Bureau of Audit  
One Centre Street, Room 500  
New York, NY 10007-2341

**Re:** Audit Report on NYC Teachers' Retirement System  
Pedagogical Pensioners Working for the City after Retirement  
January 1, 2003 – December 31, 2003  
FL05 – 102 A

Dear Mr. Brooks:

Please be advised that the Teachers' Retirement System of the City of New York (TRS) is in full compliance with your recommendations. Attached, please find a TRS updated status report, which describes the types of action that was to be 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. TRS will continue its vigilance in seeking total adherence to existing laws. In conclusion, we would like to acknowledge the efforts to comply were feasible.

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".

Stan Charles  
*Deputy Director*  
*Internal Audit Division*

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

# 2003 EARNINGS AFTER RETIREMENT (EAR) CITY REPORT

2003 EAR Limit = \$25,000

## PENSION OVERPAYMENTS - NYS TEACHERS' RETIREMENT SYSTEM 2003 CITY MATCHES

	Name	S.S.#	Pension #	Date Retired	2003 Pension	Months Overpaid	Amount Overpaid	2003 Employer	OTC Salary	TRS Salary	TRS Response/ Findings	211 Waiver on File	Status
1	[REDACTED]	[REDACTED]	T7893990	7/6/90	\$47,708	7	\$28,427	City Council	\$60,761	\$57,667.75	Suspended 7 months Suspended for the month of 09/04 - 03/05	No	Resolved
2	[REDACTED]	[REDACTED]	T7957660	7/5/96	54,696	6	27,945	DOE	34,783	36,599.63	Exceeded	No	Resolved
3	[REDACTED]	[REDACTED]	U7104930	10/31/01	58,230	6	27,765	Juvenile Justice	57,098	25,208.94	Lump Sum Pending Repayment to DOE	No	Resolved
4	[REDACTED]	[REDACTED]	U0151720	10/23/02	44,951	6	22,857	DOE	71,078	70,952.89	Lump Sum Overpayment was re-paid to DOE	No	Resolved
5	[REDACTED]	[REDACTED]	U7014480	7/1/98	41,091	4	14,160	DOE	42,303	.00	Restored to Active Service Restored to service as of 09/02/03.	No	Resolved
6	[REDACTED]	[REDACTED]	U7133300	7/1/02	77,813	3	13,568	DOE	49,087	17,555.82	Not Exceeded Termination Pay-\$24,124.27	No	Resolved
7	[REDACTED]	[REDACTED]	U7133200	7/1/02	74,231	2	12,496	DOE	47,151	27,464.35	Lump Sum Payment Lump sum payment received.	No	Resolved

**PENSION OVERPAYMENTS – NYS TEACHERS’ RETIREMENT SYSTEM  
2003 CITY MATCHES**

	Name	S.S.#	Pension #	Date Retired	2003 Pension	Months Overpaid	Amount Overpaid	2003 Employer	OTC Salary	TRS Salary	TRS Response/ Findings	211 Waiver on File	Status
8	[REDACTED]	[REDACTED]	U7129520	7/1/02	71,258	2	12,281	DOE	58,791	32,435	Not Exceeded Prior year (2002) adj. Of \$19,980	No	Resolved
9	[REDACTED]	[REDACTED]	U0079680	7/1/01	67,921	2	10,719	DOE	40,285	23,048.00	Not Exceeded Prior year (2002) adj. \$2,489.90	No	Resolved
10	[REDACTED]	[REDACTED]	U7151940	7/1/02	75,299	2	10,120	DOE	40,763	23,002.88	Not Exceeded	No	Resolved
11	[REDACTED]	[REDACTED]	U0004220	12/24/97	17,165	4	8,582	DOE	104,194	103,873.87	Suspended = Retiree filed to be restored to active service on 9/11/00	No	Resolved
12	[REDACTED]	[REDACTED]	U7133090	7/1/02	87,421	1	7,407	DOE	38,399	26,859.51	Not Exceeded Retroactive adjustment of \$2,063.90	No	Resolved
13	[REDACTED]	[REDACTED]	U7140580	7/1/02	99,453	1	6,427	Kingsboro Com. Col. DOE	41,243	27,250.78	Lump Sum Satisfied repayment of \$2,250.78 to DOE	No	Resolved
14	[REDACTED]	[REDACTED]	U7143600	9/1/02	72,646	1	6,137	DOE	91,760	26,009.16	Not Exceeded - 211 waiver – Oct 2003 to Jun. 2004	Yes	Resolved
15	[REDACTED]	[REDACTED]	U7147130	10/27/02	71,003	1	6,055	DOE	91,426	22,373.17	Not Exceeded		Resolved



**PENSION OVERPAYMENTS – NYS TEACHERS’ RETIREMENT SYSTEM  
2003 CITY MATCHES**

	Name	S.S.#	Pension #	Date Retired	2003 Pension	Months Overpaid	Amount Overpaid	2003 Employer	OTC Salary	TRS Salary	TRS Response/ Findings	211 Waiver on File	Status
16	[REDACTED]	[REDACTED]	U0124800	7/1/02	72,046	1	6,050	DOE	34,985	22,907.10	Not Exceeded	No	Resolved
17	[REDACTED]	[REDACTED]	U7158440	12/31/02	67,756	1	5,668	DOE	108,108	23,336.57	Not Exceeded	No	Resolved
18	[REDACTED]	[REDACTED]	U0006440	10/18/89	29,486	2	4,945	DEP DOF	29,323	29,323.00	Not Exceeded Consultant earnings exempt. Lump sum payment received	No	Resolved
19	[REDACTED]	[REDACTED]	U7118880	7/1/02	76,086	1	4,889	DOE	65,416	24,733.07	Not Exceeded	No	Resolved
20	[REDACTED]	[REDACTED]	U7129320	7/1/02	57,773	1	4,858	DOE	33,486	21,573.78	Not Exceeded	No	Resolved
21	[REDACTED]	[REDACTED]	U7137480	7/12/02	56,577	1	4,755	Kingsboro Com. Col.	28,496	25,425.45	Not Exceeded Prior year earning of \$1599	No	Resolved
22	[REDACTED]	[REDACTED]	U7133490	7/1/02	53,869	1	4,581	Kingsboro Com. Col. DOE	43,167	N/A	No Wages	No	TBD
23	[REDACTED]	[REDACTED]	T0953790	7/2/96	53,928	1	4,494	DOE	26,594	26,765.08	Lump Sum Amount was repaid to DOE	No	Resolved
24	[REDACTED]	[REDACTED]	U7121600	7/1/02	50,437	1	4,249	DOE	49,495	21,682.80	Not Exceeded	Yes	Resolved
25	[REDACTED]	[REDACTED]	U0054220	7/1/00	10,003	3	2,500	DOE	40,750	40,750	Not Exceeded		Resolved

PENSION OVERPAYMENTS – NYS TEACHERS’ RETIREMENT SYSTEM  
2003 CITY MATCHES

Name	S.S.#	Pension #	Date Retired	2003 Pension	Months Overpaid	Amount Overpaid	2003 Employer	OTC Salary	TRS Salary	TRS Response/ Findings	211 Waiver on File	Status
[REDACTED]	[REDACTED]	[REDACTED]								Continue payroll check after retirement – Total \$16,599.36	No	Resolved

**DISABILITY RETIREES**

**PENSION OVERPAYMENTS – NYS TEACHERS’ RETIREMENT SYSTEM  
2003 CITY MATCHES**

	Name	S.S.#	Pension #	Date Retired	2003 Pension	Months Overpaid	Amount Overpaid	2003 Employer	OFC Salary	TRS Salary	TRS Response/Findings	211 Waiver On File	Status
1	[REDACTED]	[REDACTED]	UA008530	6/26/02	\$58,911	3	\$10,932	DOE	\$23,569	\$34,976.50	Not Exceeded Continue payroll after retirement.	N	Resolved
2	* [REDACTED]	[REDACTED]	T7556620	8/1/79	12,956	2	2,173	DOE	11,327	N/A	No EAR wages	N	TBD
3	[REDACTED]	[REDACTED]	UA008460	11/6/02	79,899	4	15,595	DOE	27,942	0	Not Exceeded Restored to active service	N	Resolved 9/2003
4	** [REDACTED]	[REDACTED]	T0983210	9/25/96	9,492	9	9,492	DOE	62,727	64,049.04	Suspended Restored to Active Service April 2002	N	Resolved

**NOTES:**

\* No EAR wages