

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, 2004—December 31, 2004

FL06-096A

June 30, 2006



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 2004.

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 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: FL06-096A
Filed: June 30, 2006

*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, 2004–December 31, 2004**

FL06-096A

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 2004.

Audit Findings and Conclusions

The audit found that 38 individuals who received \$364,394 in pension payments during 2004 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 2004, 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 2004 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 2004.

Scope and Methodology

Our audit period was January 1, 2004, through December 31, 2004. 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 431,000) who received a W-2 wage statement from the Financial Information Services Agency (FISA) for the year 2004.¹ This matching process identified 1,199 individuals under age 65 who received more than \$27,500 in 2004 (service retirees), or \$1,800 in 2004 (disability retirees). These individuals were then sorted by retirement system and investigated to

¹ A separate audit report will be issued for each of the five New York City retirement systems; the other four audits are FL06-097A (BERS), FL06-098A (NYCERS), FL06-099A (POLICE), and FL06-100A (FIRE).

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 2004, 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 2004. Although the match did not include local government employees paid by systems other than those integrated with FISA, we are presently conducting 2004 matches of City pensioners (BERS, NYCERS, FIRE, POLICE, and TRS) against the 392,000 State workers; the results of this match will be covered in a separate report (Audit # FL06-101A).

Of the 1,199 matches, 623 consisted of individuals collecting TRS pensions. For all 623 matches, we:

- obtained additional detailed information about their individual year 2004 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 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 held on May 16, 2006. On May 30, 2006, we submitted a draft report to TRS officials with a request for comments. We received a written response from TRS officials on June 19, 2006. 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 38 retirees who received \$364,394 in pension payments during 2004 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 38 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 38 individuals received improper pension payments of approximately \$364,394, as follows:

	<u>Number of Individuals</u>	<u>Total Improper Payments</u>
§211/212 Violators	36	\$357,994
§1117 Violators	<u>2</u>	<u>6,400</u>
Total	<u>38</u>	<u>\$364,394</u>

Our total represents the amount of improper 2004 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 for eleven months in calendar year 2004:

CASE #1: A Principal who retired in August 2001 collected 12 pension checks (one each month) in calendar year 2004, totaling \$137,150. This individual worked as a Teacher for the Department of Education (DOE) for eleven months (January through August and October through December) and collected a salary of \$52,380. We found no evidence of a waiver for this individual for any portion of 2004. On July 16, 2004, this person's cumulative salary earnings for the year exceeded the \$27,500 limit for service retirees. Therefore, it appears that four pension checks (August,

October through December 2004) totaling \$34,408, may have been improperly received and cashed in calendar year 2004.

The following is an example of a TRS disability retiree who was found to be working at a City agency during calendar year 2004:

CASE #2: A Supervisor who retired in June 2003 on a disability pension, collected 12 pension checks in calendar year 2004, totaling \$33,578. This individual worked as a supervisor for the Department of Education (DOE) for three months (January through March) and collected a salary of \$18,751. Any earnings above \$1,800 for 2004 make the disability pension payments for that year improper. Thus, it appears that two months of disability checks (February and March 2004) totaling \$5,307 may have been improperly received and cashed in 2004.

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
2004 PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM
SERVICE RETIREES

Pension Number	Date Retired	2004 Pension	Months Overpaid	Amount Overpaid	2004 Employer	Payroll Code	2004 Salary	Waiver Issuing Agency	Waiver in 2004
CASE #1 U-710143-0	08/16/01	\$ 137,150	4	\$ 34,408	DOE	742746	\$ 52,380	DOEC	NO
U-719193-0	07/02/03	\$ 102,384	4	\$ 29,980	DOE	742746/747	\$ 40,865	DOEC	NO
U-718609-0	07/01/03	\$ 82,853	3	\$ 19,045	DOE	742746/747	\$ 42,500	DOEC	NO
U-717244-0	07/01/03	\$ 69,974			LEHMAN COLL ADJ	70071		CUNY	NO
U-017203-0	07/01/03	\$ 62,705	3	\$ 17,548	DOE	742746/747	\$ 41,344	DOEC	NO
U-018487-0	07/01/03	\$ 77,682	3	\$ 16,662	DOE	742746	\$ 49,688	DOEC	NO
U-718639-0	07/01/03	\$ 94,393	3	\$ 15,199	DOE	742746	\$ 50,878	DOEC	NO
U-011112-0	01/25/02	\$ 74,859	2	\$ 14,638	DOE	742746/747	\$ 47,532	DOEC	NO
U-712139-0	07/01/02	\$ 93,198	2	\$ 12,476	DOE	746	\$ 29,090	DOEC	NO
U-709122-0	07/01/01	\$ 72,155	2	\$ 12,300	DOE	742746/747	\$ 43,395	DOEC	NO
U-713755-0	07/01/02	\$ 62,579	2	\$ 12,026	DOE	746/747	\$ 34,113	DOEC	NO
U-717747-0	07/01/03	\$ 70,937	2	\$ 10,366	DOE	742747	\$ 45,108	DOEC	NO
			2	\$ 10,353	DOE	742746/747	\$ 43,481	DOEC	NO
U-703286-0	07/01/99	\$ 30,520			COLL OF SI	70101		CUNY	NO
U-704551-0	09/16/99	\$ 40,266	2	\$ 10,124	DOE	742746/747	\$ 94,353	DOEC	NO
U-707427-0	07/01/01	\$ 103,670	3	\$ 10,059	DOE	746/747	\$ 41,063	DOEC	NO
U-718166-0	07/01/03	\$ 91,141	1	\$ 8,165	DOE	746/747	\$ 35,526	DOEC	NO
U-718793-0	07/01/03	\$ 93,375	1	\$ 7,669	DOE	742746	\$ 33,338	DOEC	NO
U-018556-0	07/01/03	\$ 97,510	1	\$ 7,364	DOE	742746/747	\$ 46,031	DOEC	NO
U-019553-0	08/01/03	\$ 89,641	1	\$ 7,317	DOE	742746/747	\$ 41,166	DOEC	NO
U-719076-0	07/01/03	\$ 89,013	1	\$ 6,956	DOE	742746/747	\$ 34,397	DOEC	NO
U-017064-0	07/01/03	\$ 88,429	1	\$ 6,954	DOE	742746/747	\$ 33,179	DOEC	NO
U-717501-0	07/01/03	\$ 85,224	1	\$ 6,770	DOE	742746/747	\$ 44,776	DOEC	NO
U-719991-0	08/14/03	\$ 82,872	1	\$ 6,758	DOE	742746/747	\$ 44,407	DOEC	NO
U-718484-0	07/01/03	\$ 81,114	1	\$ 6,555	DOE	742746/747	\$ 42,535	DOEC	NO
U-018543-0	07/01/03	\$ 85,962	1	\$ 6,555	DOE	742746/747	\$ 38,083	DOEC	NO
U-018503-0	07/01/03	\$ 78,176	1	\$ 6,398	DOE	742746/747	\$ 39,235	DOEC	NO
U-020289-0	07/01/03	\$ 75,307	1	\$ 6,144	DOE	742746/747	\$ 56,428	DOEC	NO
U-019459-0	07/01/03	\$ 73,536	1	\$ 5,847	DOE	742746/747	\$ 42,866	DOEC	NO
*U-008257-0	07/01/01	\$ 66,999	1	\$ 5,804	DOE	742746/747	\$ 39,849	DOEC	NO
U-020042-0	08/11/03	\$ 66,394	1	\$ 5,559	DOE	746	\$ 31,157	DOEC	NO
U-016903-0	07/01/03	\$ 96,753	1	\$ 5,345	DOE	742746/747	\$ 45,709	DOEC	NO
U-017742-0	07/01/03	\$ 95,504	1	\$ 5,340	DOE	742746/747	\$ 43,583	DOEC	NO
*U-707649-0	07/01/01	\$ 63,605	1	\$ 5,291	DOE	742746/747	\$ 45,350	DOEC	NO
U-019967-0	08/16/03	\$ 55,762	1	\$ 4,766	DOE	747	\$ 32,184	DOEC	NO
U-018471-0	07/01/03	\$ 50,225	1	\$ 4,549	DOE	746	\$ 29,133	DOEC	NO
			1	\$ 4,075	DOE	742746	\$ 37,061	DOEC	NO

APPENDIX I
 2004 PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM
 SERVICE RETIREES

Pension Number	Date Retired	2004 Pension	Months Overpaid	Amount Overpaid	2004 Employer	Payroll Code	2004 Salary	Waiver Issuing Agency	Waiver in 2004
U-000061-0	09/01/97	\$ 7,228	4	\$ 2,426	HOSTAS CC	468	\$ 38,997	CUNYC	NO

Total Individuals: 36 Total: \$357,994

NOTES:

DOE Department of Education
 HOSTAS CC Hostas Community College
 CUNYC City University of New York Chancellor
 DOEC Department of Education Chancellor
 CUNY City University of New York
 COLL OF SI City University of New York Staten Island College Adjunct
 LEHMAN COLL. ADJ City University of New York Lehman College Adjunct

* This individual was also cited in our prior audit for 2002

APPENDIX II
 2004 PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM
 DISABILITY RETIREES

Pension Number	Date Retired	2004 Pension	Months Overpaid	Amount Overpaid	2004 Employer	Payroll Code	2004 Salary
CASE # 2 U-020854-0	6/25/2003	\$ 33,578	2	\$ 5,307	DOE	742	\$ 18,751
*T-755662-0	8/1/1979	\$ 13,059	1	\$ 1,093	DOE	747	\$ 5,548

Total Individuals: 2

Total: \$ 6,400

NOTES:

DOE

Department of Education

* This individual was also cited in our prior audit for 1997 and 2003

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 (Full-Time Teachers)	742	29
DOE (Per-Diem Teachers)	746	33
DOE (Per-Session Teachers)	747	28

Other Agencies

Hostos Community College	468	1
City University of New York College of Staten Island Adj.	70101	1
City University of New York Lehman College Adjunct	70071	1

Total **93**



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

Date: June 19, 2006

Mr. 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, 2004 to December 31, 2004
FL06-096A

Dear Mr. Brooks:

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 that was being 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 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 (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, R. Balkaran

2004 EARNINGS AFTER RETIREMENT (EAR) CITY REPORT

2004 EAR Limit = \$27,500

PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM

2004 CITY MATCHES

Name	S.S.#	Pension #	Date Retired	2004 Pension	Mths Ovpd	Amount Ovpd	2004 Employer	OTC Salary	TRS Salary	TRS Response/Findings	211 Waiver	Status
1	[REDACTED]	U-713755-0	07/01/02	\$ 62,579	2	\$ 10,366	DOE	\$ 45,108	\$ 27,281	NOT EXCEEDED	NO	Resolved
2	[REDACTED]	U-018556-0	07/01/03	\$ 97,510	1	\$ 7,317	DOE	\$ 41,166	\$ 26,536	NOT EXCEEDED	NO	Resolved
3	[REDACTED]	U-016903-0	07/01/03	\$ 96,753	1	\$ 5,340	DOE	\$ 43,583	\$ 32,315	LUMP SUM - \$4,815.15 *DISAPPROVED 211	NO	Resolved
4	[REDACTED]	U-717244-0	07/01/03	\$ 69,974	3	\$ 17,548	DOE	\$ 41,344	\$ 27,140	NOT EXCEEDED Prior year earnings	NO	Resolved
5	[REDACTED]	U-717501-0	07/01/03	\$ 85,224	1	\$ 6,758	DOE	\$ 44,407	\$ 28,778	6/8/04 - Claims prior year earnings of \$4,704.92 8/31/04 - IA12 citing \$24,961.23 as of 6/30/04 9/22/04 - Claims \$4,704.92 prior year and \$1,244.95 vacation pay	NO	Pending Review
6	[REDACTED]	U-018503-0	07/01/03	\$ 78,176	1	\$ 6,144	DOE	\$ 56,428	\$ 37,956	LUMP SUM - \$8,886.01 *DISAPPROVED 211	NO	Resolved
7	[REDACTED]	U-017742-0	07/01/03	\$ 95,504	1	\$ 37,301	DOE	\$ 45,350	\$ 29,089	5/30/06 - IA15 citing \$29,088.64	NO	Pending Review

2004 EARNINGS AFTER RETIREMENT (EAR) CITY REPORT

2004 EAR Limit = \$27,500

PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM

2004 CITY MATCHES

Name	S.S.#	Pension #	Date Retired	2004 Pension	Mths Ovpd	Amount Ovpd	2004 Employer	OTC Salary	TRS Salary	TRS Response/Findings	211 Waiver	Status
8	[REDACTED]	U-020042-0	08/11/03	\$ 66,394	1	\$ 5,345	DOE	\$ 45,709	\$ 27,180	NOT EXCEEDED *DISAPPROVED 211	NO	Resolved
9	[REDACTED]	U-719991-0	08/14/03	\$ 82,872	1	\$ 6,758	DOE	\$ 42,535	\$ 27,572	NOT EXCEEDED UNER \$100	NO	Resolved
10	[REDACTED]	U-018471-0	07/01/03	\$ 50,225	1	\$ 4,075	DOE	\$ 37,061	\$ 26,633	NOT EXCEEDED	NO	Resolved
11	[REDACTED]	U-712139-0	07/01/02	\$ 93,198	2	\$ 12,300	DOE	\$ 43,395	\$ 21,662	NOT EXCEEDED	NO	Resolved
12	[REDACTED]	U-709122-0	07/01/01	\$ 72,155	2	\$ 12,026	DOE	\$ 34,113	\$ 27,609	NOT EXCEEDED	NO	Resolved
13	[REDACTED]	U-717747-0	07/01/03	\$ 70,937	2	\$ 10,353	DOE COLL OF SI	\$ 43,481	\$ 26,431	NOT EXCEEDED	NO	Resolved
14	[REDACTED]	U-019553-0	08/01/03	\$ 89,641	1	\$ 6,956	DOE	\$ 34,397	\$ 30,256	5/25/06 - IA15 citing \$30,256.43 6/6/06 - CORIA; member claims termination pay in the amount of \$5,618.55 6/13/06 - Letter sent to member indicating termination was not included. *IA26a attached	NO	Pending Review

2004 EARNINGS AFTER RETIREMENT (EAR) CITY REPORT

2004 EAR Limit = \$27,500

PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM

2004 CITY MATCHES

Name	S.S.#	Pension #	Date Retired	2004 Pension	Mths Ovpd	Amount Ovpd	2004 Employer	OTC Salary	TRS Salary	TRS Response/Findings	211 Waiver	Status
15	[REDACTED]	U-703286-0	07/01/99	\$ 30,520	1	\$ 5,069	DOE	\$ 94,353	N/A	RESTORED TO ACTIVE SERVICE -Effective 4/29/04 -Last pension check rec'd 6/30/04 in the amount of \$4,438.31 -No return check on file -Suspended status on file		Resolved
16	[REDACTED]	U-018487-0	07/01/03	\$ 77,682	3	\$ 15,199	DOE	\$ 50,878	\$ 24,650	8/31/04 - IA14 citing \$28,633.85 as of 6/30/2004	NO	Pending Review
17	[REDACTED]	U-718166-0	07/01/03	\$ 91,141	1	\$ 7,669	DOE	\$ 33,338	\$ 27,379	NOT EXCEEDED *DISAPPROVED 211	NO	Resolved
18	[REDACTED]	U-019967-0	08/16/03	\$ 55,762	1	\$ 4,549	DOE	\$ 29,133	\$ 25,646	NOT EXCEEDED	NO	Resolved
19	[REDACTED]	U-000061-0	09/01/97	\$ 7,228	4	\$ 2,426	HOSTAS CC	\$ 38,997	\$ 27,719	5/31/05 - CORIA; letter from payroll, 2 paystubs 3/21/05 - OUTIA; Need letter from Hostos indicating the exact amount of earnings for 2004 2/14/05 - OUTIA; Hostos letter cannot be used without paystubs 1/28/05 - IA15	NO	Pending Review
20	[REDACTED]	U-718639-0	07/01/03	\$ 94,393	2	\$ 14,638	DOE	\$ 47,532	\$ 32,053	7/26/04 - IA20 *DISAPPROVED 211	NO	Pending Review

2004 EARNINGS AFTER RETIREMENT (EAR) CITY REPORT

2004 EAR Limit = \$27,500

PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM

2004 CITY MATCHES

Name	S.S.#	Pension #	Date Retired	2004 Pension	Mths Ovpd	Amount Ovpd	2004 Employer	OTC Salary	TRS Salary	TRS Response/Findings	211 Waiver	Status
21	[REDACTED]	U-019459-0	07/01/03	\$ 73,536	1	\$ 5,804	DOE	\$ 39,849	\$ 30,350	5/23/05 - CORIA - Lump sum payment of \$497.98 4/21/05 - IA26A 1/28/05 - IA15 citing \$29,852.35 as of 11/15/04 4/21/05 - IA26A *DISAPPROVED 211	NO	Pending Review
22	[REDACTED]	U-020289-0	07/01/03	\$ 75,307	1	\$ 5,847	DOE	\$ 42,866	\$ 30,536	5/25/06 - IA15 citing \$30,535.75 6/7/06 - CORIA; member claims termination pay in the amount of \$7,310.88 6/13/06 - Letter sent to member indicating that termination pay was not originally included. *IA26a attached	NO	Pending Review
23	[REDACTED]	U-719193-0	07/02/03	\$ 102,384	4	\$ 29,980	DOE	\$ 40,865	\$ 36,178	NOT EXCEEDED	NO	Resolved
24	[REDACTED]	U-719076-0	07/01/03	\$ 89,013	1	\$ 6,954	DOE	\$ 33,179	\$ 27,467	NOT EXCEEDED	NO	Resolved
25	[REDACTED]	U-011112-0	01/25/02	\$ 74,859	2	\$ 12,476	DOE	\$ 29,090	\$ 27,426	NOT EXCEEDED	NO	Resolved
26	[REDACTED]	U-704551-0	09/16/99	\$ 40,266	3	\$ 10,059	DOE	\$ 41,063	\$ 40,547	LUMP SUM - \$13,046.95	NO	Resolved

2004 EARNINGS AFTER RETIREMENT (EAR) CITY REPORT
2004 EAR Limit = \$27,500

PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM
2004 CITY MATCHES

Name	S.S.#	Pension #	Date Retired	2004 Pension	Mths Ovpd	Amount Ovpd	2004 Employer	OTC Salary	TRS Salary	TRS Response/Findings	211 Waiver	Status
27	[REDACTED]	*U-008257-0	07/01/01	\$ 66,999	1	\$ 5,559	DOE	\$ 31,157	\$ 27,594	NOT EXCEEDED *DISAPPROVED 211	NO	Resolved
28	[REDACTED]	U-710143-0	08/16/01	\$ 137,150	4	\$ 38,183	DOE	\$ 52,380	\$ 53,567	5/25/06 - IA15 citing \$53,566.65 6/6/06 - IA26a sent to member for payment	NO	Pending Review
29	[REDACTED]	U-718609-0	07/01/03	\$ 82,853	3	\$ 19,045	DOE LEHMAN COLL ADJ	\$ 42,500	\$ 24,409	NOT EXCEEDED	NO	Resolved
30	[REDACTED]	U-718484-0	07/01/03	\$ 81,114	1	\$ 6,555	DOE	\$ 38,083	\$ 27,620	7/30/04 - IA12 11/12/04 - System error letter for IA14	NO	Pending Review
31	[REDACTED]	U-017064-0	07/01/03	\$ 88,429	1	\$ 6,770	DOE	\$ 44,776	\$ 25,409	LUMP SUM - \$1,110.37	NO	Resolved
32	[REDACTED]	U-718793-0	07/01/03	\$ 93,375	1	\$ 7,364	DOE	\$ 46,031	\$ 28,161	5/25/06- IA15 citing \$28,161.21	NO	Pending Review
33	[REDACTED]	U-017203-0	07/01/03	\$ 62,705	3	\$ 16,662	DOE	\$ 49,688	\$ 30,875	5/25/06 - IA15 citing \$30,874.76	NO	Pending Review

2004 EARNINGS AFTER RETIREMENT (EAR) CITY REPORT

2004 EAR Limit = \$27,500

PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM

2004 CITY MATCHES

Name	S.S.#	Pension #	Date Retired	2004 Pension	Mths Ovpd	Amount Ovpd	2004 Employer	OTC Salary	TRS Salary	TRS Response/Findings	211 Waiver	Status
34	[REDACTED]	U-018543-0	07/01/03	\$ 85,962	1	\$ 6,398	DOE	\$ 39,235	\$ 27,958	8/31/04 - IA12 9/30/04 - IA14 generated citing \$29,685.26 as of 6/30/04 *DISAPPROVED 211	NO	Pending Review
35	[REDACTED]	U-707427-0	07/01/01	\$ 103,670	1	\$ 8,165	DOE	\$ 35,526	\$ 34,623	10/29/04 - CORJA; claims \$5,088.05 prior year earnings 2003 - \$2,704.09 2002 - 2,383.96 11/04/04 - OUTIA; receipt of claims letter 11/19/04 - Supporting Docs 12/01/04 - Supporting Docs	NO	Pending Review
36	[REDACTED]	*U-707649-0	07/01/01	\$ 63,605	1	\$ 4,766	DOE	\$ 32,184	\$ 29,683	LUMP SUM - 2,182.59 *DISAPPROVED 211	NO	Resolved

Total Individuals not exceeded: 15

Total Individuals that made lump sum payments: 5

Total Individuals still pending: 14

Total Individuals: 39

Total: \$ 388,724

2004 EARNINGS AFTER RETIREMENT (EAR) DISABILITY REPORT

2004 EAR Limit = \$27,500

PENSION OVERPAYMENTS - NYC TEACHERS' RETIREMENT SYSTEM												
2004 DISABILITY MATCHES												
NAME	S.S.#	Pension	Date Retired	2004 Pension	Mths Ovpd	Amount Ovpd	2004 Employer	OTC Salary	TRS Salary	Status	211 Waiver	Status
1	[REDACTED]	T-7556620	08/01/79	\$ 13,059	1	\$ 1,093	DOE	\$ 5,548	\$ 11,096	6/14/06 - Sent manual IA15	NO	Pending review
2	[REDACTED]	U0208548	06/25/03	\$ 33,578	2	\$ 5,307	DOE	\$ 18,751	\$ 22,502	4/13/04 - IA20 3/25/04 - IA12	NO	Pending review

Total Individuals: 2

Total: \$ 6,400