OFFICE OF
THE INSPECTOR GENERAL

SOCIAL SECURITY ADMINISTRATION

IMPROPER PAYMENTS RESULTING FROM THE ANNUAL EARNINGS TEST

August 2007 **A-09-07-17066**

AUDIT REPORT

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SOCIAL SECURITY

MEMORANDUM

Date: August 31, 2007 Refer To:

To: The Commissioner

From: Inspector General

Subject: Improper Payments Resulting from the Annual Earnings Test (A-09-07-17066)

OBJECTIVE

Our objective was to determine whether the Social Security Administration (SSA) properly identified and adjusted benefits to beneficiaries who were subject to the annual earnings test (AET).

BACKGROUND

Social Security benefits are intended to replace, in part, earnings an individual or family loses because of retirement, disability, or death. Title II of the *Social Security Act* (Act) requires that SSA use an AET to measure the extent of beneficiaries' retirement and determine the amount to be deducted from their monthly benefits.[1] The Act provides for a two-tier earnings test: one for beneficiaries under full retirement age (FRA) and another for beneficiaries in the year they attain FRA.[2]

A beneficiary whose total annual earnings are equal to or less than the annual exempt amount will receive full benefits for the year. However, SSA is required to reduce the benefit payments of those beneficiaries under FRA who earn an amount, in wages or self-employment income or both, over the annual exempt amount.[3] The annual exempt amounts for beneficiaries under FRA were $11,280 in 2002, $11,520 in 2003, and $11,640 in 2004. For every $2 a beneficiary earns over the annual exempt amount, SSA is required to deduct $1 in benefits.[4] For beneficiaries under FRA, each month in which an AET deduction is imposed will result in less than a 1-percent increase in their

[1] *Social Security Act* §§ 203(b), 203(f), and 203(h), 42 U.S.C. §§ 403(b), 403(f), and 403(h).

[2] Our audit only included a review of beneficiaries who were under FRA for the entire year. The FRA was 65 years for individuals born in 1937 or earlier, 65 years and 2 months for those born in 1938, and 65 years and 4 months for those born in 1939.

[3] SSA, Program Operations Manual System (POMS), RS 02501.021.

[4] SSA, POMS, RS 02501.025 D and RS 02501.080 A.1.

monthly benefit amount. This occurs because the benefit reduction is adjusted when they attain FRA[5] and, in some circumstances, the increase in the monthly benefit amount may be used to offset any resulting overpayment.

To ensure compliance with the AET, SSA compares the earnings posted to the Master Earnings File (MEF)[6] with the amount on the Master Beneficiary Record (MBR).[7] This process, called the Earnings Enforcement Operation (EEO), is designed to detect potential over- and underpayments for beneficiaries subject to the AET. SSA then adjusts beneficiaries' payments based on the earnings on the MEF. SSA performs the EEO three times per year after the end of each calendar year (CY)—usually in May, July, and the following February.[8]

We estimate about 199,300 beneficiaries under FRA had (1) earnings on the MEF that were more than the annual exempt amounts for CYs 2002 through 2004 and (2) a difference of at least $100 from the beneficiaries' earnings on the MBR.[9]

RESULTS OF REVIEW

SSA did not adjust the benefit payments for all beneficiaries who were subject to the AET. Based on a random sample of 250 beneficiaries for CYs 2002 through 2004, we found SSA overpaid $393,117 to 112 beneficiaries and underpaid $44,264 to 16 beneficiaries.[10] As a result, we estimate SSA overpaid about $313 million to 89,300 beneficiaries and underpaid about $35 million to 12,800 beneficiaries. These payment errors primarily occurred because SSA did not process all records identified by the EEO. Finally, unless SSA takes corrective action to process all future EEO selections, we estimate it will pay at least $104 million in overpayments and $11 million in underpayments annually (see Appendix C). Our sample results are summarized below.

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[5] SSA, POMS, RS 00615.480, RS 00615.101.1, RS 00615.201.B.1, and RS 00615.301.B.1.

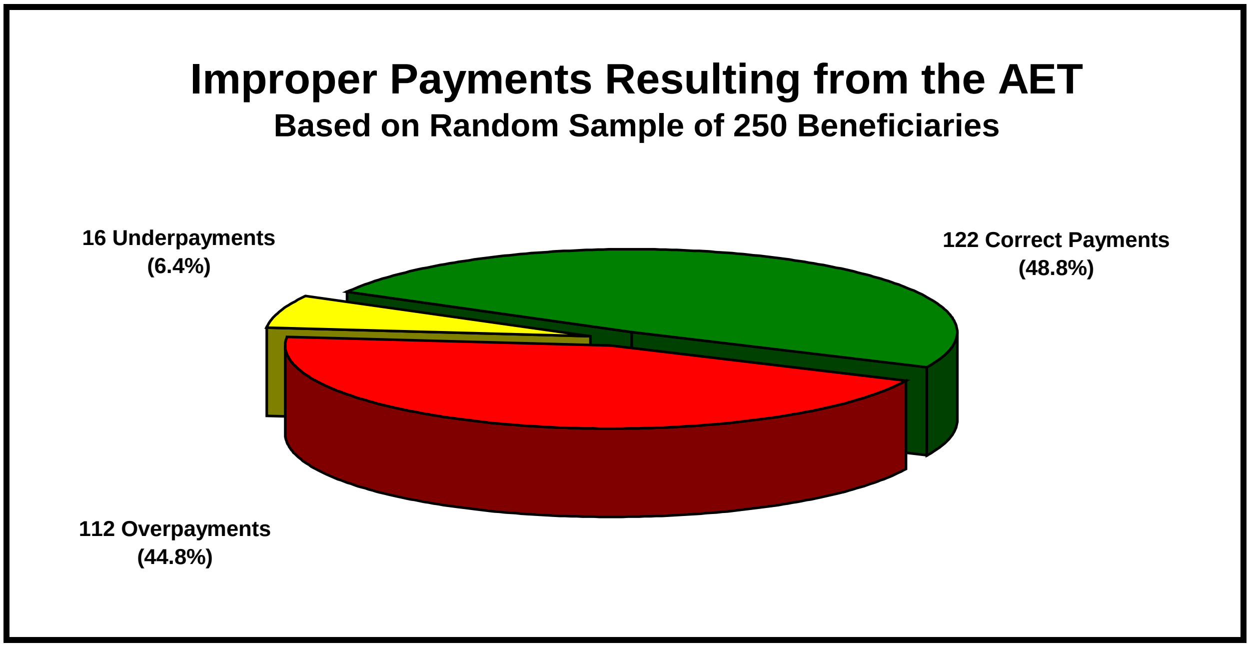
[6] The MEF contains earnings for all workers. SSA posts earnings to the MEF based on information obtained from employers and the Internal Revenue Service (for self-employed individuals).

[7] The MBR contains identifying information for each beneficiary, including entitlement data, benefit payment history, and earnings reported by the beneficiary.

[8] SSA, POMS, RS 02510.026.

[9] The MBR and MEF are divided into 20 segments, with each segment representing 5 percent of all records. We identified a population of 9,965 records from Segment 1 of the MBR and MEF. As a result, we estimate that 199,300 beneficiaries (9,965 x 20) were under FRA and had MEF earnings in excess of their annual exempt amounts with differences of at least $100 from their MBR earnings.

[10] We calculated the improper payments based on earnings reported on the MEF in accordance with SSA policy. We recognize that some of the improper payments may be reduced or eliminated if beneficiaries or employers provide evidence that revisions to the MEF are necessary.



Records Identified by EEO Not Processed

Through the EEO, SSA's Office of Systems identifies beneficiaries who are subject to AET. For CYs 2002 though 2004, the EEO identified about 1.9 million beneficiaries who, based on the earnings reported on the MEF, were over- or underpaid benefits for the year.

The AET process involves two automated steps after the records subject to enforcement are identified. First, the EEO program determines the amount of earnings that are used for the AET (called enforceable earnings). In addition, the records are screened to ensure they meet the AET criteria for processing. For example, the EEO program determines whether the enforceable earnings are greater than the annual exempt amount and different from the amount recorded on the MBR. Second, if the records meet the EEO screening criteria, the records are processed through SSA's Automated Job Stream program (AJS-3). The AJS-3 program makes necessary changes to the beneficiary records, which includes establishing over- or underpayments. In addition, AJS-3 notifies beneficiaries of the actions taken because of the EEO. Any EEO selections not processed by AJS-3 require review and manual processing. For example, SSA staff may need to verify questionable earnings by contacting employers. The following table summarizes the number and amount of overpayments established by AJS-3 for CYs 2002 and 2003.

Calendar Year	Number of Overpayments	Amount of Overpayments
2002	109,727	$200,258,046
2003	137,014	$258,439,585
Total	246,741	$458,697,631

We found that, after the Office of Systems identified its EEO selections, the Office of Quality Performance (OQP) removed about 681,000 of the selected records (see table below). The remaining records were returned to the Office of Systems and processed as required by SSA policy. According to OQP, it removed these records to identify ways of automating the processing of EEO selections that would otherwise require manual intervention. OQP also stated it removes EEO selections that are susceptible to error (for example, wages earned before an individual's entitlement to benefits) if they are automatically processed by AJS-3.

However, of the 681,000 records OQP removed, we found that OQP only processed about 39,500. Approximately 641,000 (94.2 percent) were not processed. OQP acknowledged there is a backlog of unprocessed EEO selections that need to be resolved. The following table summarizes the total number of EEO selections, the number removed by OQP, and the number still pending for CYs 2002 through 2004.

Calendar Year	Number of EEO Selections	Number Removed by OQP	Number Pending in OQP[11]
2002	625,222	230,176	220,859
2003	650,966	243,265	228,491
2004	688,505	208,078	192,605
Total	1,964,693	681,519	641,955

Payment Errors Primarily Attributed to Unprocessed OQP Backlog

Our audit disclosed that SSA did not adjust the benefit payments for 128 of the 250 beneficiaries in our sample (see Appendix C). This occurred because (1) OQP had removed the records from the EEO and (2) SSA policy specifically excluded some records from the EEO. As a result, SSA overpaid 112 beneficiaries and underpaid 16 beneficiaries for CYs 2002 through 2004.

Overpayments – SSA overpaid $393,117 to 112 beneficiaries in our sample. This occurred because OQP removed the records from the EEO but did not subsequently process them. As a result, SSA did not establish benefit overpayments, as required, since the earnings on the MEF were higher than the amount the beneficiaries had reported. Based on our sample results, we estimate SSA overpaid about $313 million to 89,300 beneficiaries.

[11] As of February 20, 2007.

One beneficiary in our sample was overpaid $7,287 because his actual earnings of $25,855 in 2002 exceeded the $11,280 annual exempt amount. SSA did not deduct any monthly benefits for 2002 because his previously estimated earnings of $10,680 were less than the annual exempt amount. In addition, if SSA had processed the EEO selection, the beneficiary's monthly benefit amount would have increased from $1,101 to $1,155 at FRA (January 2004). However, SSA did not adjust his benefit payments after his earnings were posted to the MEF because OQP removed his record from the EEO and did not subsequently process it.

Underpayments – SSA underpaid $44,264 to 16 beneficiaries in our sample. This occurred because (1) OQP had removed the records from the EEO and (2) SSA policy specifically excluded some records from the EEO. Based on our sample results, we estimate SSA underpaid about $35 million to 12,800 beneficiaries.

For 12 of the 16 underpayments, SSA did not process the records because OQP had removed them from the EEO. One beneficiary in our sample was underpaid $3,395 because he overestimated his 2004 earnings. SSA deducted $4,251 of monthly benefits in 2004 because the beneficiary estimated he would earn $18,978 or $7,338 more than the annual exempt amount. In addition, if SSA had processed the EEO selection, the beneficiary's monthly benefit amount would have decreased from $1,165 to $1,143 at FRA (November 2005). However, SSA did not adjust his benefit payments after his $13,352 in earnings was posted to the MEF because OQP removed this record from the EEO and did not subsequently process it.

For the remaining four underpayments, SSA did not process the records because its policy states the EEO should not select records if the beneficiary's annual earnings report is higher than the amount posted to the MEF.[12] Since the four beneficiaries had reported earnings that were higher than the amount posted to the MEF, the EEO did not select them for processing. As a result, these beneficiaries were underpaid $6,280. One beneficiary was underpaid $5,163 because she reported to SSA that she earned more than the amount posted to the MEF. This beneficiary informed SSA she earned $22,646 in 2002, but the MEF showed she only earned $12,320. This individual's benefit payments were adjusted based on her reported earnings of $22,646. However, SSA did not adjust her benefit payments after the earnings of $12,320 were posted to the MEF because the EEO did not select this record.

We believe SSA's policy for selecting EEO records should be similar for beneficiaries who overstate and understate their earnings. According to SSA policy, the EEO will not select and notify beneficiaries they may be underpaid because their reported earnings are higher than the amount on the MEF. Whereas, if beneficiaries underreport their earnings, SSA policy requires that the EEO select and notify beneficiaries they are overpaid based on the earnings on the MEF.

[12] SSA, POMS, RS 02510.026 C.2.c.

Additional EEO Selections Not Processed

Based on information provided by OQP, we found that OQP removed about 1.7 million EEO selections for CYs 1996 through 2001. However, OQP had not processed about 1.4 million (78.3 percent) of the 1.7 million EEO selections. The following table summarizes the total number of EEO selections removed by OQP and the number still pending for CYs 1996 through 2001.

Calendar Year	Number Removed by OQP	Number Pending in OQP[13]
1996	208,057	144,017
1997	248,588	155,771
1998	302,557	185,994
1999	343,324	270,015
2000	404,116	381,019
2001	249,540	238,140
Total	1,756,182	1,374,956

Based on our audit results for CYs 2002 through 2004, we expect there may be a substantial number of beneficiaries who are overpaid or underpaid for these years.

CONCLUSIONS AND RECOMMENDATIONS

We found that SSA did not adjust the benefits of all beneficiaries who were subject to the AET. Based on our sample results, we estimate SSA overpaid about $313 million to 89,300 beneficiaries and underpaid about $35 million to 12,800 beneficiaries. These payment errors primarily occurred because SSA did not process all records identified by its annual EEO. We also found that SSA had over 2 million unprocessed EEO selections for CYs 1996 through 2004. Finally, unless SSA takes corrective action to process all future EEO selections, we estimate it will pay at least $104 million in overpayments and $11 million in underpayments annually.

We are encouraged that OQP has acknowledged this backlog needs to be addressed and resolved. In March 2007, OQP established a workgroup consisting of representatives from SSA Operations, Systems and Policy to evaluate methods for addressing the backlog and improving SSA’s administration of AET. According to OQP, it has already initiated corrective actions to address all future EEO selections. Finally, we are planning future audits of the AET, which will include a review of SSA’s progress in addressing the backlog of cases.

We recommend that SSA:

[13] As of February 20, 2007.

1. Review and process, as appropriate, all EEO selections pending in OQP since 1996.

2. Determine whether OQP should continue the practice of removing records selected by the EEO. If SSA determines OQP should continue this practice, it needs to establish management oversight of this workload to ensure it is accurately processed in a timely manner.

3. Determine whether it should revise the EEO to select beneficiaries whose annual report of earnings is greater than their MEF earnings.

AGENCY COMMENTS

SSA agreed with Recommendations 1 and 2. SSA also agreed with the intent of Recommendation 3, stating that it would conduct a study to determine whether a policy change should be made. See Appendix D for the text of SSA's comments.

Patrick P. O'Carroll, Jr.

Appendices

Acronyms

Act	*Social Security Act*
AET	Annual Earnings Test
AJS	Automated Job Stream
CY	Calendar Year
EEO	Earnings Enforcement Operation
FRA	Full Retirement Age
MBR	Master Beneficiary Record
MEF	Master Earnings File
OIG	Office of the Inspector General
OQP	Office of Quality Performance
POMS	Program Operations Manual System
SSA	Social Security Administration
U.S.C.	United States Code

Scope and Methodology

Our audit covered the period January 1, 2002 to December 31, 2004. To accomplish our objective, we

- reviewed the applicable sections of the *Social Security Act* and the Social Security Administration's (SSA) Program Operations Manual System;
- reviewed SSA's system requirements for its Earnings Enforcement Operation (EEO);
- interviewed SSA employees from the Western Program Service Center and the Offices of Quality Performance (OQP), Income Security Programs, and Retirement and Survivors Insurance Systems;
- selected a random sample of 250 Old-Age and Survivors Insurance beneficiaries who had earnings in excess of the annual exempt amount for Calendar Years 2002 through 2004;
- reviewed queries from SSA's Master Beneficiary Record (MBR) and Master Earnings File (MEF) to determine whether SSA properly adjusted benefits based on actual earnings; and
- reviewed employer evidence provided by OQP to verify earnings for selected beneficiaries.

We determined the computer-processed data from the MBR and MEF were sufficiently reliable for our intended use. We conducted tests to determine the completeness and accuracy of the data. These tests allowed us to assess the reliability of the data and achieve our audit objectives. However, we did not determine the reliability of the data provided by OQP, including the number of records removed from the EEO and the number pending in OQP.

We performed audit work in Richmond, California, and Baltimore, Maryland, between September 2006 and March 2007. The entities audited were the Office of Income Security Programs under the Deputy Commissioner for Disability and Income Security Programs; Office of Retirement and Survivors Insurance Systems under the Deputy Commissioner for Systems; and Office of Quality Performance under the Chief Quality Officer. We conducted our audit in accordance with generally accepted government auditing standards.

Sampling Methodology and Results

We obtained data extracts from a 5-percent segment of the Social Security Administration's (SSA) Master Beneficiary Record (MBR) and Master Earnings File (MEF)[1] of all Old-Age and Survivors Insurance beneficiaries in current pay status who were in the year of their full retirement age (FRA) or younger with

- earnings on the MEF that were greater than the annual exempt amount for Calendar Years (CY) 2002 through 2004 and
- differences in the amount of earnings posted to the MBR and MEF that were greater than $100 (using absolute values).

From the data extract, we eliminated any beneficiaries who initially became entitled to benefit payments or attained FRA during the earnings year. This resulted in 9,965 beneficiaries for CYs 2002 through 2004. From this population, we randomly selected a sample of 250 beneficiaries for review. For each beneficiary in our sample, we obtained information from the MBR and MEF to determine whether SSA properly adjusted benefits based on the earnings posted to the MEF.

Of the 250 beneficiaries in our sample, we found that SSA overpaid $393,117 to 112 beneficiaries and underpaid $44,264 to 16 beneficiaries for CYs 2002 through 2004.[2] Projecting these results to all 20 segments, we estimate SSA overpaid about $313 million to 89,300 beneficiaries and underpaid about $35 million to 12,800 beneficiaries. The following tables provide the details of our sample results, statistical projections, and estimates.

Table 1: Population and Sample Size	Number
Population Size (data extract from 1 segment)	9,965
Sample Size	250
Estimated Number in Universe (Population Size x 20 segments)	199,300

[1] The MBR and MEF are divided into 20 segments for processing and updating. The segments are determined by the last two digits of the Social Security number. Each segment represents 5 percent of all records. We randomly selected a sample of 250 records from our population of 9,965 records that we extracted from Segment 1 of the MBR and MEF.

[2] We calculated the improper payments based on earnings reported on the MEF in accordance with SSA policy. We recognize that some of the improper payments may be reduced or eliminated if beneficiaries or employers provide evidence that revisions to the MEF are necessary.

Table 2: Overpayments	Number	Amount
Sample Results (for 1 segment)	112	$393,117
Point Estimate (for 1 segment)	4,464	$15,669,644
Projection - Lower Limit	3,942	$12,222,895
Projection - Upper Limit	4,995	$19,116,392
Population Estimate (Point Estimate x 20 segments)	89,280	$313,392,880

Note: All projections are at the 90-percent confidence level.

Table 3: Underpayments	Number	Amount
Sample Results (for 1 segment)	16	$44,264
Point Estimate (for 1 segment)	638	$1,764,363
Projection - Lower Limit	407	$758,905
Projection - Upper Limit	948	$2,769,821
Population Estimate (Point Estimate x 20 segments)	12,760	$35,287,260

Note: All projections are at the 90-percent confidence level.

To estimate the annual amount of over- and underpayments that would occur if SSA does not take corrective action to process all future Earnings Enforcement Operation selections, we divided our population estimates for CYs 2002 through 2004 by 3 years. Accordingly, we estimate SSA will pay at least $104 million in overpayments ($313,392,880 ÷ 3 = $104,464,293) and $11 million in underpayments ($35,287,260 ÷ 3 = $11,762,420) annually.

Agency Comments

SOCIAL SECURITY

MEMORANDUM

Date: August 17, 2007 Refer To: S1J-3

To: Patrick P. O'Carroll, Jr.
Inspector General

From: Larry W. Dye /s/
Chief of Staff

Subject: Office of the Inspector General (OIG) Draft Report, "Improper Payments Resulting from the Annual Earnings Test" (A-09-07-17066)--INFORMATION

We appreciate OIG's efforts in conducting this review. Our comments on the draft report content and recommendations are attached.

Please let me know if we can be of further assistance. Staff inquiries may be directed to Ms. Candace Skurnik, Director, Audit Management and Liaison Staff, at extension 54636.

Attachment:
SSA Response

COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL (OIG) DRAFT REPORT, "IMPROPER PAYMENTS RESULTING FROM THE ANNUAL EARNINGS TEST" (A-09-07-17066)

Thank you for the opportunity to review and comment on the draft report. We generally agree with the report's findings and recommendations. We appreciate the report's acknowledgement of our efforts to establish a workgroup to evaluate methods for addressing the backlog and improve our administration of the Annual Earnings Test (AET). In addition, we appreciate the Office of the Inspector General's input that was provided to the workgroup as they continue to identify enhancements in the Earnings Enforcement Operation (EEO) case selection process.

We are concerned that the draft report does not adequately explain the offset of overpayments by subsequent monthly benefit amount increases at full retirement age (FRA) that are directly related to the number of months that the worker has AET work deductions from the date of entitlement up to the attainment of FRA. Our responses to the specific recommendations are provided below.

Recommendation 1

SSA should review and process, as appropriate, all EEO selections pending in the Office of Quality Performance (OQP) since 1996.

Response

We agree. We have prepared a draft strategy for handling pending TIER II enforcement selections for tax years prior to 2006.

Recommendation 2

SSA should determine whether OQP should continue the practice of removing records selected by the EEO. If SSA determines OQP should continue this practice, it needs to establish management oversight of this workload to ensure it is accurately processed in a timely manner.

Response

We agree. Beginning with tax year 2006, significant changes were made to the selection criteria for items removed from the EEO for subsequent TIER II processing based on intercomponent considerations of the issues. A draft plan for handling ongoing TIER II processes with intercomponent oversight is currently being evaluated.

Recommendation 3

SSA should determine whether it should revise the EEO to select beneficiaries whose annual report of earnings is greater than their Master Earnings File (MEF) earnings.

Response

We agree with the intent of the recommendation. However, there are many reasons why the earnings reported by a beneficiary could be greater than what is on the MEF. One reason could be that the MEF is incorrect. The report should note that beneficiaries have the responsibility of reporting events, such as work and earnings that may affect their benefits. We do not believe changes should be made in policy without a clear explanation of why there are differences between reported earnings and the MEF. We will conduct a study of accounts where earnings records postings are less than earnings posted to the master benefit records and share the results with affected components.

OIG Contacts and Staff Acknowledgments

OIG Contacts

James J. Klein, Director, San Francisco Audit Division, (510) 970-1739

Jack H. Trudel, Audit Manager, (510) 970-1733

Acknowledgments

In addition to those named above:

James A. Sippel, Senior Auditor

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