



Office *of the* Inspector General  
SOCIAL SECURITY ADMINISTRATION

*Congressional Response Report*

The Social Security Administration's  
Rehired Annuitants

*A-13-15-25018 / January 2015*

January 12, 2015

The Honorable Sam Johnson  
Chairman, Subcommittee on  
Social Security  
Committee on Ways and Means  
House of Representatives  
Washington, DC 20515

Dear Mr. Chairman:

In a June 17, 2014 letter, you requested that we provide the following information about the Social Security Administration's (SSA) rehiring of annuitants.

1. Social Security's policies in determining when a position should be filled with a new hire/promotion versus a reemployed annuitant, including their policies regarding how they make the decision to use a reemployed annuitant with a salary offset versus without a salary offset.
2. Social Security's practices concerning rehiring annuitants, with or without salary offset, including whether these practices are temporary or long-term.
3. Delegated authorities within Social Security's organizational structure to make decisions whether to rehire an annuitant and whether such authority specifies whether to hire with or without a salary offset.
4. How long Social Security has been reemploying annuitants.
5. Length of time reemployed annuitants work for the Agency.
6. Whether the tasks and length of reemployed service is cost-effective and fills a very specific need.
7. A 5-year trend analysis on rehired annuitants, including the costs associated with rehiring annuitants (with a salary offset and without) and the proportion of rehired annuitants compared to new hires.
8. Positions the reemployed annuitants are hired to perform and whether Social Security attempts to fill these positions with an offset employee before rehiring a non-offset individual.
9. Information about how Social Security reports rehired annuitants in its annual hiring statistics.

Page 2 – The Honorable Sam Johnson

My office is committed to combating fraud, waste, and abuse in SSA's operations and programs. Thank you for bringing your concerns to my attention. The report highlights various facts pertaining to the issues raised in your letter. To ensure SSA is aware of the information provided to your office, we are forwarding a copy of this report to the Agency.

If you have any questions concerning this matter, please call me or have your staff contact Kristin Klima, Congressional and Intragovernmental Liaison at (202) 358-6319.

Sincerely,

A handwritten signature in black ink, appearing to read "Pat O'Carroll Jr.", with a stylized flourish at the end.

Patrick P. O'Carroll, Jr.  
Inspector General

Enclosure

cc:  
Carolyn W. Colvin

# The Social Security Administration's Rehired Annuitants

## A-13-15-25018



January 2015

Office of Audit Report Summary

### Objective

To compile information in response to a congressional inquiry concerning the Social Security Administration's (SSA) rehiring of Federal annuitants.

### Background

SSA, like many other Federal agencies, is facing the loss of its most experienced employees. To address this challenge, agencies are rehiring former employees (annuitants). Generally, an annuitant's salary is subject to a deduction (offset) in the amount of the annuity. However, section 1122 of the *National Defense Authorization Act (NDAA)* for Fiscal Year 2010 gives agencies the authority to temporarily waive this requirement to allow for dual compensation of the salary and annuity. This authority expired in October 2014. However, pending legislation would extend this authority until 2019.

Before NDAA was enacted, SSA received agency-specific waiver authorities from the Office of Personnel Management (OPM) to reemploy annuitants with dual-compensation waivers.

On June 17, 2014, we received a letter from Representative Sam Johnson, Chairman, House Subcommittee on Social Security, Committee on Ways and Means, requesting that we provide information on SSA's annuitants.

### Conclusions

As of November 1, 2014, SSA had 1,185 reemployed annuitants on staff. Of these, 136 (11 percent) had a salary offset, and the remaining 1,049 (89 percent) had received waivers for dual compensation. SSA's Deputy Commissioner for Human Resources (DCHR) approves each request for a dual-compensation waiver. Before DCHR's approval of dual compensation, managers must provide written documentation of the annuitant's refusal to accept reemployment without a waiver.

SSA hired most annuitants for front-line, direct service positions, such as a claims representative, technical expert, service representative, processing specialist, or claims authorizer.

NDAA waivers are limited to annuitants who work ". . . for more than 520 hours of service performed by that annuitant during the period ending 6 months following the individual's annuity commencing date . . .," 1,040 hours during any 12-month period, or 3,120 hours total during their reemployment. If training is not the annuitant's primary duty, they may work an additional 520 hours during the reemployment period, for a maximum of 3,640 hours.

SSA has stated that reemploying annuitants fills a specific need that is critical to the Agency. SSA has also stated that, in its experience, very few annuitants are willing to return to work without a dual compensation waiver.

SSA expects annuitants will still be necessary to fill urgent needs and train and mentor approximately 6,000 recently hired new employees. However, over the next few years, SSA expects the use of reemployed annuitants will return to less than 1 percent of the full-time permanent workforce, in line with its historical trends.

## TABLE OF CONTENTS

Objective .....	1
Background .....	1
Results of Review .....	2
Conclusions .....	13
Appendix A – Congressional Request .....	A-1
Appendix B – Scope and Methodology .....	B-1
Appendix C – Dual Compensation Waivers Approved from Calendar Years 2001 to 2014.....	C-1
Appendix D – National Defense Authorization Act Hour Limits .....	D-1
Appendix E – Annuitant Trend Analysis, Calendar Years 2010 to 2014 .....	E-1
Appendix F – The Social Security Administration’s Full Time Employees and Reemployed Annuitants .....	F-1
Appendix G – Major Contributors.....	G-1

## ABBREVIATIONS

ALJ	Administrative Law Judge
C.F.R	Code of Federal Regulations
CR	Claims Representative
CY	Calendar Year
DCHR	Deputy Commissioner for Human Resources
FY	Fiscal Year
GAO	Government Accountability Office
MSPB	Merit Systems Protection Board
NDAA	<i>National Defense Authorization Act</i>
OHR	Office of Human Resources
OIG	Office of the Inspector General
OPE	Office of Personnel
OPM	Office of Personnel Management
Pub. L. No.	Public Law Number
SSA	Social Security Administration
U.S.C.	United States Code

## OBJECTIVE

Our objective was to compile information in response to a congressional inquiry concerning the Social Security Administration's (SSA) rehiring of Federal annuitants.

## BACKGROUND

SSA, like many other Federal agencies, is facing the loss of its most experienced employees.<sup>1</sup> To address this challenge, agencies are hiring retirees—referred to as reemployed annuitants.<sup>2</sup> Generally, an annuitant's salary is subject to a deduction (offset) in the amount of the annuity.<sup>3</sup> However, section 1122 of the *National Defense Authorization Act (NDAA)* for FY 2010<sup>4</sup> gave agencies the authority to temporarily waive this requirement to allow for dual compensation of the salary and annuity when it is necessary to

- fulfill functions critical to the mission of the agency or any component of that agency;
- assist in implementing or overseeing the *American Recovery and Reinvestment Act* of 2009 or the Troubled Asset Relief Program under the *Emergency Economic Stabilization Act* of 2008;
- assist in developing, managing, or overseeing agency procurement actions;
- assist the Inspector General (IG) in performing the Office of the Inspector General's mission;
- promote appropriate employee training or mentoring programs;
- assist in employee recruitment or retention; or
- respond to an emergency involving a direct threat to life of property or other unusual circumstances.

Before NDAA was enacted, SSA received agency-specific waiver authorities from the Office of Personnel Management (OPM). From 2001 to 2009, SSA used its agency-specific authority. From 2011 to 2014, the Agency used the NDAA authority. In 2010, SSA used both authorities to reemploy annuitants with dual compensation waivers.

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<sup>1</sup> SSA estimates that about 45 percent of its employees, including 54 percent of its supervisors, will be eligible to retire by Fiscal Year (FY) 2022. *SSA Retirement Wave Report, FYs 2013-2022*.

<sup>2</sup> A reemployed annuitant is a former employee who is rehired in an appointive or elective position with the Federal government and (a) is receiving or (b) meets the legal requirements and has filed a claim for, an annuity under the Civil Service or Federal Employee's Retirement System based on his/her service.

<sup>3</sup> 5 U.S.C. §§ 8344 and 8468.

<sup>4</sup> Pub. L. No. 111-84, 123 Stat. 2190, 2505-2509 (2009).

As of November 1, 2014, SSA had 1,185 reemployed annuitants on staff. Of these, 136 (11 percent) had a salary offset. The remaining 1,049 (89 percent) annuitants were granted a waiver to receive dual compensation.

On June 17, 2014, we received a letter from Representative Sam Johnson, Chairman, House Subcommittee on Social Security, Committee on Ways and Means, requesting that we provide information about rehiring annuitants.

To address Representative Johnson's request, we gathered and reviewed information provided by SSA's Office of Human Resources (OHR). See Appendix A for the congressional request and Appendix B for more information on our scope and methodology.

## RESULTS OF REVIEW

*Inquiry 1—Social Security's policies in determining when a position should be filled with a new hire/promotion versus a reemployed annuitant, including their policies regarding how they make the decision to use a reemployed annuitant with a salary offset versus without a salary offset.*

SSA acknowledged that it cannot meet its mission requirements and training needs solely by hiring new employees, but the Agency also cannot meet its long-term mission by relying solely on reemployed annuitants. The Agency has stated that it requires both categories of employees, in appropriate balances, to achieve its mission. Even with incentives like dual compensation, reemployed annuitants are normally uninterested in working, or unable to work, for the Agency long-term. Therefore, to prepare for the future, assume new workloads, and adapt to new technologies and processes, the Agency requires a "constant stream of new, permanent hires."

According to OHR, the decision concerning whether to fill a position with a new hire/promotion versus a reemployed annuitant is ultimately a management decision stemming from the Agency's budget authority. For example, because of a prior Agency-wide hiring freeze, SSA reported it had been unable to hire a sufficient number of permanent employees to meet critical workload demands. During this time, the Agency decided that reemployed annuitants were necessary to provide additional front-line support in SSA field and hearing offices nationwide; reduce backlogs; provide short-term assistance during peak workloads; fill in during unanticipated staffing shortages (for example, because of serious illness or unexpected attrition); and complete special, often time-sensitive, projects.

Other factors, such as the need for training and mentoring, also influence staffing decisions. For example, SSA reported it will hire approximately 6,000 new employees in 2014. As of September 8, 2014, SSA had hired over 5,300 new employees, of which, about 4,700 (89 percent) were in mission-critical positions. However, SSA reported it would take 2 years for new hires to complete the formal training, on-the-job proficiency reviews, and technical mentoring necessary to ensure accuracy and the ability to work independently. Therefore, SSA anticipates needing approximately 1,150 reemployed annuitants for the next 2 years to train and mentor these new employees while also managing its workloads.



The Agency bases the need for a reemployed annuitant on the same factors it applies to normal hiring—the need to fill the position and the individual’s skill level. Annuitants are hired only if management approves their reinstatement and they were productive employees before they retired. The decision to use a reemployed annuitant with or without a salary offset depends on the employee. During the hiring process, the annuitant will indicate whether he/she is willing to accept reemployment with or without a waiver of dual compensation salary reduction.

*Inquiry 2—Social Security’s practices concerning rehiring annuitants, with or without salary offset, including whether these practices are temporary or long-term.*

From 2001 to 2009, SSA requested an agency-specific waiver authority from OPM. OPM granted recurring dual-compensation waiver authority to SSA from November 2000 through December 2006. However, OHR noted that, in 2007 and 2008, OPM took a more restrictive view of its dual-compensation regulations. Consequently, OPM extended the Agency’s administrative law judge (ALJ) waiver authority but did not approve SSA’s request for a non-ALJ delegation of authority. During this period, OPM only approved a limited number of requests for individual waiver exceptions. In 2009, SSA received new agency-specific authorities,<sup>5</sup> which expired on December 31, 2010.

From 2011 to the present, SSA used the NDAA authority. NDAA contains a dual-compensation waiver provision that permits agencies to approve waivers without OPM authorization. SSA used the agency-specific and NDAA authorities in 2010 to reemploy annuitants with dual-compensation waivers. In January 2011, SSA began using the NDAA authority exclusively, rather than requesting delegated authority from OPM. Specifically, SSA began appointing annuitants under the NDAA authority on January 14, 2010. Annuitants who were appointed based on the agency-specific authority and continued working under a waiver after SSA’s authority expired on December 31, 2010 were converted to the NDAA authority on January 1, 2011.

The authority granted by the NDAA expired on October 27, 2014. However, pending legislation would extend the dual-compensation authority for rehired annuitants through 2019.<sup>6</sup> SSA reported that it still foresees the need for dual-compensation authority to continue its mission and training needs. Therefore, if the legislation is not enacted, SSA plans to submit a request to OPM for another agency-specific authority, as it did before the NDAA. According to SSA, annuitants are needed to fill urgent needs because of an increasing mission-critical workload, a

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<sup>5</sup> In May 2009, OPM granted SSA a new agency-specific authority for non-ALJs. In September 2009, OPM approved a waiver authority for ALJs.

<sup>6</sup> On December 12, 2014, the Senate passed H.R. 3979, the *National Defense Authorization Act* for FY 2015. The bill passed the Senate by a vote of 89-11. The House of Representatives previously passed the bill on December 4, 2014, by a vote of 300-119. If enacted, the authority would be effective as of October 28, 2014. The authority would allow agencies to continue rehiring Federal annuitants without offsetting their salary by the annuity.

steadily decreasing workforce, and a need for increased training and mentoring for the approximately 6,000 recently hired new employees.

The Agency reported it will still need a certain number of reemployed annuitants after it completes its current training effort. SSA, a large agency with almost 1,400 locations, acknowledges it will always need to recall certain retirees. In SSA's opinion, “. . . distributed agencies generally have the need for this kind of flexibility and . . . other agencies like the Department of Defense have long had separate legal authorities for this purpose.”

As of June 28, 2014, 985 (1.62 percent) of SSA's 60,920 full-time employees were annuitants with dual compensation waivers. Over the next few years, SSA believes its use of reemployed annuitants should return to less than 1 percent of the full-time permanent workforce, in line with its historical trends. However, this assumption is subject to change because of budget cuts. SSA noted that new hires increase its need for reemployed annuitants and cannot be fully foreseen.

*Inquiry 3—Delegated authorities within Social Security's organizational structure to make decisions whether to rehire an annuitant and whether such authority specifies whether to hire with or without a salary offset.*

The NDAA provides Government-wide approval for agencies to grant dual-compensation waivers for annuitants. Before NDAA was enacted, SSA received agency-specific delegated authorities from OPM to grant waivers for its annuitants. Within SSA, the Deputy Commissioner for Human Resources (DCHR) retains this delegation of authority. Therefore, the DCHR reviews and approves each request for a dual-compensation waiver.<sup>7</sup>

**Agency-Specific Authority**

SSA received its last delegation of authorities in 2009. The authorities were subdivided into non-ALJ and ALJ delegations.

*Non-ALJ Authority*

On February 10, 2009, SSA requested a non-ALJ dual-compensation waiver authority to reemploy annuitants in such occupations as claim representative, claim authorizer, service representative, attorney, and benefit authorizer. All of the positions were front-line/direct service, hearing office, and acquisition-related positions. The Agency requested this delegated authority because of unusual circumstances created by the economic situation, which caused high unemployment levels and dramatically increased the number of applications for Social Security benefits. The reemployed annuitants processed incoming applications, reduced pending backlogs, trained and mentored employees, prepared planning and instructional materials, provided continuity in transition activities, assisted with short-term workloads, and filled in

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<sup>7</sup> The 2009 agency-specific delegation of authority for ALJs was retained by the DCHR and the assistant DCHR. Under the NDAA and agency-specific authority for non-ALJs, the DCHR solely retained the delegation of authority.

during periods of peak workloads or covering during normal employee absences. The Agency believed these employees required little or no training and could be productive immediately. On May 1, 2009, OPM approved SSA's request for delegated authority. However, OPM reduced SSA's requested number of reemployed annuitants from 1,100 to 989 since SSA authorized 111 voluntary early retirements in the specified occupations in FY 2008. This authority allowed SSA to waive salary offset when necessary to reemploy annuitants on case-by-case and temporary bases for the positions outlined in the request.

### ALJ Authority

On June 22, 2009, SSA requested dual-compensation waiver authority to reemploy up to 50 senior ALJs. The authority was requested to help the Agency address unusual circumstances that occurred because of unprecedented disability claim backlogs that were further exacerbated by the economic situation, the retirement wave, budgetary constraints, and the residual impact of the Azdell litigation on the Agency's ability to recruit new ALJs.<sup>8</sup> The Agency acknowledged it was facing unprecedented challenges in meeting its service delivery goals. The number of individuals who applied for disability claims had been steadily increasing for many years. However, in FY 2009, there was an unanticipated increase in applications. For example, in the first 5 months of FY 2009, SSA received over 4.2 million new claims, more than 2.2 million of which were disability claims, up 12 percent from the prior year. SSA reported the surge in applications for disability benefits had increased the existing backlogs and further delayed its decisions on the payment of benefits. The reemployed senior ALJs assisted in reducing the backlogs. For example, the ALJs issued dispositions for aged and critical pending cases. In addition, the reemployed ALJs helped train and mentor new ALJs. On September 3, 2009, OPM approved SSA's request for delegated authority.

### NDAA Authority

Since January 2011, NDAA has been the only authority SSA has used to waive dual compensation for reemployed annuitants. As of the November 1, 2014, SSA had 1,185 reemployed annuitants on its payroll. Of those, 1,049 reemployed annuitants were receiving dual compensation, and 136 annuitants were working with a salary offset equal to their pensions. Similar to the prior agency-specific authorities, the DCHR is the only executive with the delegated authority to approve requests for dual compensation under the NDAA. SSA's

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<sup>8</sup> *Azdell v. OPM*, 89 M.S.P.R. 88 (2001). In 1997, two applicants for ALJ positions filed an appeal with the Merit Systems Protection Board (MSPB). This case challenged the veteran's preference formula that OPM was using to score the ALJ examination. In April 1999, the MSPB issued an initial decision finding that the scoring system did violate the *Veterans Preference Act*. Beginning in April 1999, SSA was no longer able to hire ALJs. This inability continued through various appeals and legal actions until September 2001, when the MSPB allowed SSA to hire 126 new ALJs in FY 2002.

Management Guidance<sup>9</sup> explains the use of the authority, approval process, and documentation necessary for the waivers.

#### *Inquiry 4—How long Social Security has been reemploying annuitants.*

SSA noted that rehiring annuitants has been an option in the Federal personnel system for decades. Consequently, OHR reported that it could not identify the date when the Agency hired its first reemployed annuitant.<sup>10</sup> Instead, the Agency provided a general history of its hiring of reemployed annuitants with dual compensation from FYs 2001 to 2014 (see Appendix C).

#### *Inquiry 5—Length of time reemployed annuitants work for the Agency.*

NDAA waivers are limited to annuitants who work “... for more than 520 hours of service performed by that annuitant during the period ending 6 months following the individual’s annuity commencing date...,” 1,040 hours during any 12-month period, or 3,120 hours total during their reemployment. If training is not the annuitant’s primary duty, the annuitant may work an additional 520 hours during the reemployment period, for a maximum of 3,640 hours.<sup>11</sup>

SSA management is responsible for tracking the number of hours annuitants worked. Supervisors are to inform employees of their hourly limitations by providing a handout when dual compensation begins. OHR reported that its Office of Personnel periodically validates the hours worked to ensure annuitants do not exceed the annual or lifetime limits under the NDAA. According to OHR, the annuitants’ hours are generally reviewed and validated at least once, but more typically, several times during each 1-year service period. As part of the waiver renewal process, components determine the number of hours each annuitant has worked during the previous service periods to determine whether they are eligible for a new service period with additional hours. Additionally, OPE performs several spot checks a year as requested by components or annuitants. Further, individual SSA components are expected to review their own annuitants’ hours more frequently.

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<sup>9</sup> *Management Guidance on Waivers of Dual Compensation Salary Reductions for Reemployed Annuitants*, January 2012.

<sup>10</sup> Based on the data we received for this review, we determined that SSA had been hiring annuitants at least for the past 17 years, as one annuitant was hired in July 1997.

<sup>11</sup> Pub. L. No. 111-84, §§ 1122(a)(3) and (a)(6) and §§ 1122(b)(3) and (b)(6), 123 Stat. 2190, 2505-2509 (2009).

We obtained and analyzed a file of annuitant time and attendance data from December 20, 2009 to June 28, 2014. To assess SSA's compliance with the hour limitations established by the NDAA, we summarized the hours worked by each annuitant who received a dual-compensation waiver.<sup>12</sup> Our analysis identified 22 annuitants<sup>13</sup> whose hours exceeded the lifetime exclusion of 3,640 hours. Of these 22, 16 (73 percent) worked .50 to 61.75 hours over the NDAA limit. The remaining 6 (27 percent) annuitants exceeded the NDAA limits by 110.50 to 388.75 hours (see Appendix D). We provided these cases to SSA for review and comment. OHR reported that it reviewed and analyzed each annuitant's personnel actions and hours worked, and have identified three categories of annuitants.

1. *Five annuitants for whom a correction had already been processed*—In each of these cases, a correction had been processed to retroactively change the annuitant indicator codes from dual compensation waiver to salary offset. The correction actions generated overpayment letters to recover the erroneous dual compensation. According to OHR, two of the annuitants had repaid their debt to the Agency, and one annuitant was making payments via pay-period deductions. The remaining two annuitants received overpayment waivers under 5 U.S.C. § 5584. OHR explained its time and attendance records represent a point in time, so their corrections did not show in the time and attendance data we reviewed, although they had been processed before this review.<sup>14</sup>
2. *Ten annuitants for whom a correction will be processed*—OHR concurred with our calculation of the hours these annuitants worked.<sup>15</sup> OHR reported it would process corrections to reduce the excess number of hours these annuitants were in dual-compensation status, which will generate an overpayment notice to the annuitant.<sup>16</sup> Under certain conditions, 5 U.S.C. § 5584 allows for an overpayment to be waived, in whole or in part, by the head of the agency or other authorized official. As part of its continuing oversight, OHR noted that it will advise the affected components to more closely monitor the hours their annuitants are working.

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<sup>12</sup> Although the NDAA was enacted in FY 2010, SSA continued using its agency-specific authority until it expired on December 31, 2010. The agency-specific authority did not limit the number of hours that annuitants could work. Therefore, we excluded all hours worked before January 1, 2011. This exclusion applied to all annuitants, except eight who were approved for dual-compensation waivers under the NDAA authority in 2010.

<sup>13</sup> One of these annuitants was an OIG employee.

<sup>14</sup> For one annuitant in this category, an overage of .25 hours remained after the correction was processed.

<sup>15</sup> For one annuitant in this category, OHR reported their record had been corrected, and the annuitant repaid the debt to the Agency before this review. However, an overage of 60.5 hours remained, so additional corrections will be processed.

<sup>16</sup> According to OHR, after the corrections are processed for these 10 annuitants, overages totaling 33.25 hours will still remain. These overages ranged from .25 to 7.25 hours.

3. *Seven annuitants for whom no corrections can be processed because it is not administratively feasible*—OHR concurred with our calculation of the hours these annuitants worked. However, according to OHR, the Federal Personnel and Payroll System can only process actions in 1-day increments. Consequently, the Agency cannot recover these overages totaling 9.5 hours, without also removing dually compensated hours the annuitants legitimately earned. Therefore, SSA will not process corrections, and an overpayment notice will not be issued. Since a correction cannot be processed, the Agency plans to issue a waiver for these overpayments.

***Inquiry 6—Whether the tasks and length of reemployed service is cost-effective and fills a very specific need.***

We are not aware that SSA has analyzed the costs and benefits of hiring new employees compared to reemploying annuitants. SSA believes the reemployed service fills a specific need that is critical to the Agency. The benefits of hiring annuitants include their experience, institutional knowledge, and mentoring as well as the flexibility they provide during a hiring freeze. SSA reported it invests in new hires when funding is available to respond to current staffing and competency needs and to build a pipeline of talent for future technical and leadership positions. SSA stated it only rehires annuitants who were productive employees before they retired. Annuitants serve at the appointing official's will. If they are not working at an acceptable level, they can be terminated at any time with no advance notice.

The Agency does not track costs associated with reemployed annuitants. OHR explained it is difficult to prepare a cost-benefit analysis since annuitants and new hires serve different purposes and timeframes. The Agency believes the flexibility that reemployed annuitants provides is necessary to enable agencies to adjust to the shifting funding levels, facilitate staffing when general hiring is curtailed for other reasons, and meet performance goals. Reemployed annuitants also fill a special role in that they mentor new employees, share their expertise, and fill the knowledge gap at a time when many of SSA's experienced employees are retiring.

The Agency reported it does not incur additional costs for rehiring annuitants. Reemployed annuitants are generally paid more because they have been with the Agency longer. According to SSA, if it were filling these positions with permanent employees, it would still be incurring salary costs, so using reemployed annuitants does not necessarily involve an additional cost. Supplemental or redetermined annuities are only calculated if reemployed annuitants are working with a salary offset. Most of SSA's annuitants are receiving dual compensation, so they would not receive a supplemental or redetermined annuity. For the annuitants working with salary offset, the Agency reported that the overall salary costs are actually reduced as compared to other permanent employees, since salary is reduced by the amount of the annuitants' monthly pensions. Any subsequent supplemental or redetermined annuity costs would be handled by OPM retirement trust funds.



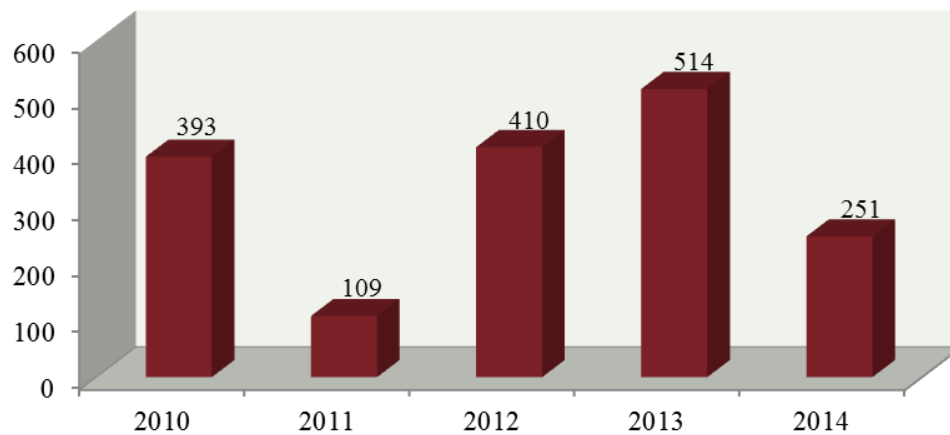
*Inquiry 7—A five-year trend analysis on rehired annuitants, including the costs associated with rehiring annuitants (with a salary offset and without) and the proportion of rehired annuitants compared to new hires.*

**Trend Analysis**

We obtained a file of annuitant time and attendance data from Calendar Years (CY) 2010 through CY 2014.<sup>17</sup> Based on our analysis, we determined SSA hired 1,550 annuitants in CYs 2010 to 2014 (see Figure 1). Approximately 7 percent of the annuitants had a salary offset, and 88 percent received dual compensation (no salary offset). The remaining 5 percent worked with and without a salary offset at different periods during the same year (see

Table 1).

**Figure 1: Annuitants Hired in CYs 2010 Through 2014<sup>18</sup>**



**Table 1: Annuitants with and Without Salary Offset, CYs 2010 Through 2014<sup>19</sup>**

Calendar Year	2010	2011	2012	2013	2014 <sup>20</sup>	Total	Percentage
Salary Offset	48	4	38	10	15	115	7

<sup>17</sup> This covers December 20, 2009 to June 28, 2014.

<sup>18</sup> For CY 2014, the data are as June 28, 2014.

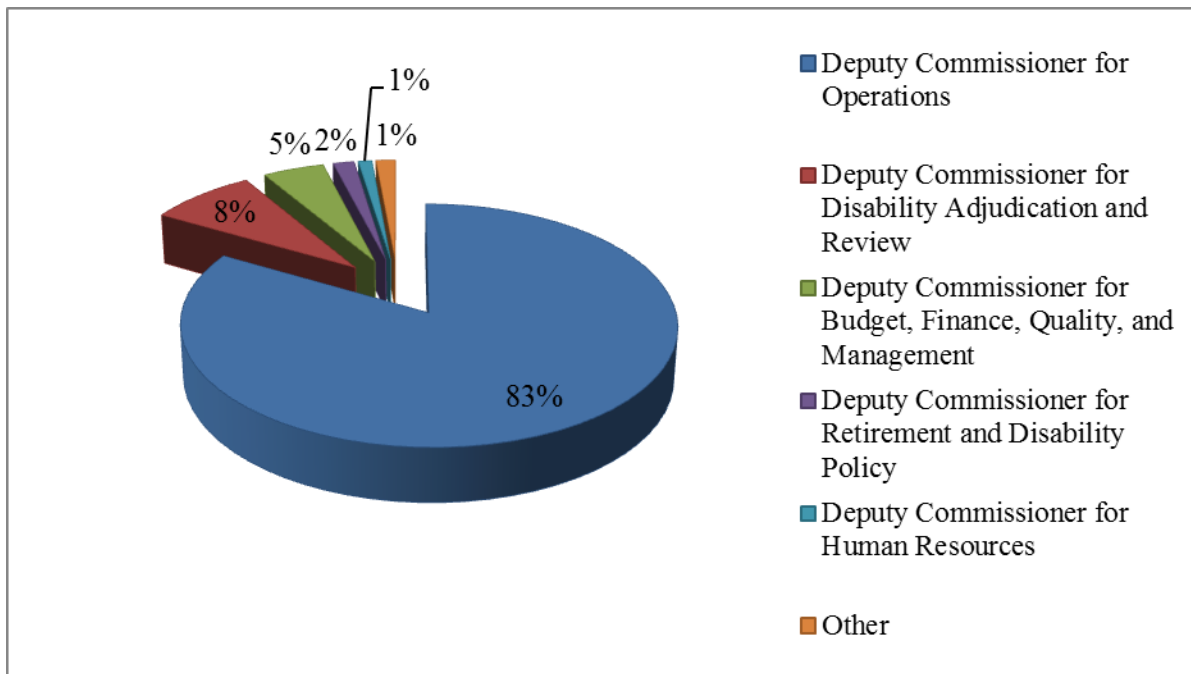
<sup>19</sup> This chart reflects 1,677 annuitants instead of 1,550 because many annuitants had multiple appointments. Specifically, 105 annuitants were rehired in 2 different years, and 11 annuitants were rehired in 3 different years.

<sup>20</sup> The data are as of June 28, 2014.

Calendar Year	2010	2011	2012	2013	2014 <sup>20</sup>	Total	Percentage
No Salary Offset (Dual Compensation)	303	102	329	500	236	<b>1,470</b>	<b>88</b>
Both Within Same CY	42	3	43	4	0	<b>92</b>	<b>5</b>
<b>Total</b>	<b>393</b>	<b>109</b>	<b>410</b>	<b>514</b>	<b>251</b>	<b>1,677</b>	<b>100</b>

Between CYs 2010 and 2014, the annuitants served in various Agency components. However, we determined over 90 percent of the annuitants worked in SSA's Offices of Operations and Disability Adjudication and Review (see Figure 2). These components play a key role in providing direct service to the public. For more details regarding the annuitants hired between CYs 2010 and 2014, see Appendix E.

**Figure 2: Annuitant Components, CYs 2010 Through 2014**



### Annuitant and New Hire Costs

OHR indicated it was not possible to create a direct monetary comparison of rehiring an annuitant versus hiring and training a new employee. OHR reported the annuitants require little or no training and are immediately productive, as they can process cases faster than newly hired employees. The greatest savings with hiring an annuitant is SSA's ability to use the annuitants for training and mentoring, which new employees cannot provide. Since SSA's programs are unique, the Agency believes the only source for trainers, mentors, and subject matter experts on its programs is current and prior employees. Reemployed annuitants, therefore, provide different work outputs than new hires and have been a valuable resource for meeting the Agency's public



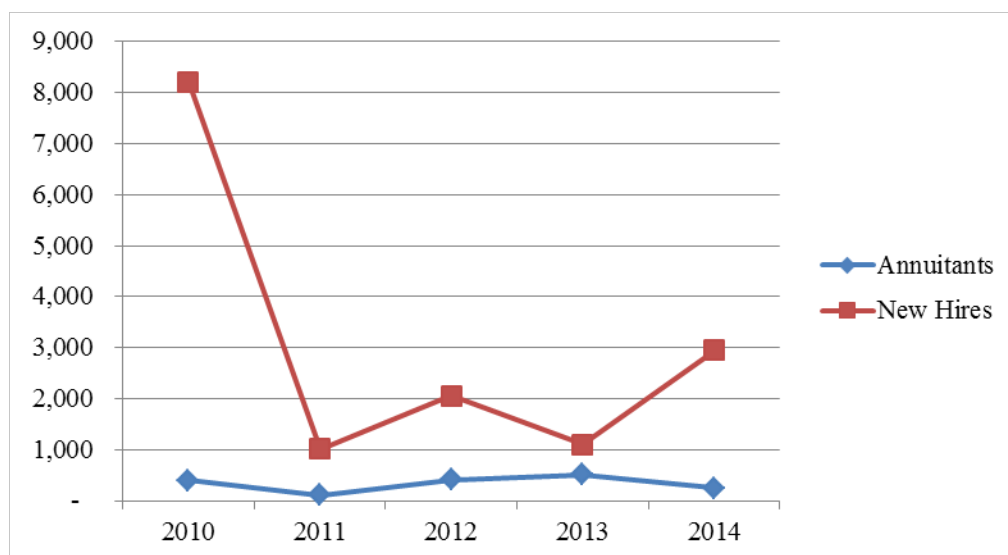
service goals and responsibilities. Therefore, SSA believes that comparing reemployed annuitants and new hires in terms of costs would be misleading.

OHR informed us that the Agency normally only tracks travel costs of new hire training for budgetary purposes, so a complete cost estimate for employing and training a new hire was not readily available. However, in response to this review, SSA calculated the average cost of employing and training a new hire for the claims representative position, which is one of SSA's most common mission-critical positions. Much of SSA's formal training is conducted via video technology and on-the-job mentoring. Therefore, the actual training costs are the salary costs for the instructors and mentors. SSA estimated the average training cost for a new claims representative is \$36,628. According to SSA, when the salary and benefit costs associated with the employee being trained are considered, the overall cost rises substantially to over \$100,000, on average. All SSA's technical positions require formal training and subsequent extensive on-the-job training. As previously stated, it takes 2 years to fully train new hires for program positions. SSA believes this analysis for the claims representative position, while not specific to the methods and lengths of training for its other positions, is a reasonable comparison as it is the most common position for which dual-compensation authority is used.

### Annuitants and New Hires

During CYs 2010 to 2014, SSA hired 16,883 employees. Of which, 15,333 (91 percent) were new hires and 1,550 (9 percent) were annuitants (see Figure 3).

**Figure 3: Comparison of Annuitants and New Hires, CYs 2010 to 2014<sup>21</sup>**



<sup>21</sup> SSA reported it was hiring approximately 6,000 new employees in 2014. However, this chart reflects data as of June 2014.

## Annuitants and Full-time Employees

According to the NDAA, the total number of annuitants granted a dual-compensation waiver may not exceed 2.5 percent of the agency's total number of full-time employees. If the total number of annuitants granted a waiver exceeds 1 percent of the total number of full-time employees, the agency head must submit a succession plan and a report to OPM justifying the need for the excess waivers.

OHR explained that a comparison of annuitants to full-time employees on staff must be done using snapshot data. Comparing the total number of annuitants who were granted waivers in a CY with full-time employees on staff would not provide an accurate comparison since some annuitants separate each year and are replaced by other annuitants.

Therefore, we obtained and reviewed snapshot data comparing reemployed annuitants to full-time staff for CYs 2009 to 2014. Based on these figures, the total number of annuitants who were granted a waiver exceeded 1 percent of the total number of full-time employees in CYs 2012 to 2014 (see Appendix F). In December 2012, SSA submitted letters to Congress and OPM regarding its use of reemployed annuitants, as required. On September 4, 2014, we requested SSA's succession plan. However, as of December 2, 2014, we had not received a response. We researched SSA's Website to obtain its succession plan. We determined SSA had various human capital planning documents.<sup>22</sup> However, these documents did not discuss SSA's use of reemployed annuitants or their impact/role in the Agency's workforce planning efforts.

### *Inquiry 8—Positions the reemployed annuitants are hired to perform and whether Social Security attempts to fill these positions with an offset employee before rehiring a non-offset individual.*

The annuitants are reemployed in the same SSA position descriptions as other permanent or temporary employees. The Agency attempts to reemploy annuitants with a salary offset before it offers dual compensation. Before DCHR approves dual compensation, managers must provide written documentation of the annuitant's refusal to accept reemployment without a waiver. The documentation may consist of a written statement from the annuitant or notes from the manager who spoke with the annuitant.

OHR explained that this step is designed to ensure that, if an annuitant is willing to return with salary offset, the Agency uses that option first. However, it is not always possible to identify individuals who are willing to accept a salary offset. Because of SSA's geographic dispersion, the need for recent technical expertise, and the fact that most annuitants are being recruited for their skill levels and ability to mentor, managers must pursue viable candidates who are available to work. According to the Agency, it has found few annuitants who are willing to return to work with a salary offset. If a manager asks an annuitant to return and he/she is unwilling to accept

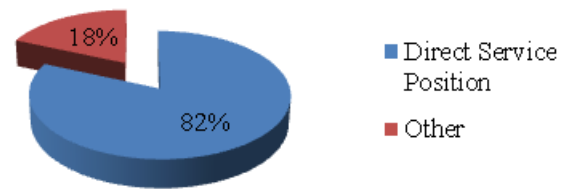
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<sup>22</sup> We obtained and reviewed SSA's Strategic Human Capital Plan; Human Capital Implementation Plan; Strategic Leadership Succession Plan; and Human Capital Operating Plan.

reemployment with a salary offset, the manager may proceed to request dual-compensation authority for that candidate.

We determined that most annuitants were hired for a front-line, direct service position, such as a claims representative, technical expert, service representative, processing specialist, or claims authorizer (see Figure 4).

**Figure 4: Annuitant Positions**



### ***Inquiry 9—Information about how Social Security reports rehired annuitants in its annual hiring statistics.***

According to OHR, reemployed annuitants are included in the Agency’s overall workforce data. Annuitants are only reported separately to OPM, in reports concerning SSA’s use of dual-compensation authority. For all other purposes, reemployed annuitants are included with other employees based on their appointment status and work schedule. Generally, SSA’s workforce is reported using the following categories.

- Full-time Permanent
- Part-time Permanent
- Full-time Temporary
- Part-time Temporary

## **CONCLUSIONS**

As of November 1, 2014, SSA had 1,185 reemployed annuitants on staff. Of these, 136 (11 percent) had a salary offset. The remaining 1,049 (89 percent) annuitants received dual-compensation waivers. SSA hired most annuitants for front-line, direct service positions, such as a claims representative, technical expert, service representative, processing specialist, or claims authorizer.

SSA has stated that reemploying annuitants fills a specific need that is critical to the Agency. SSA has also stated that, in its experience, very few annuitants are willing to return to work without a dual compensation waiver.

SSA expects annuitants will still be necessary to fill urgent needs and to train and mentor approximately 6,000 recently hired new employees. However, over the next few years, SSA expects the use of reemployed annuitants will return to less than 1 percent of the full-time permanent workforce, in line with its historical trends.

# *APPENDICES*

# Appendix A – CONGRESSIONAL REQUEST

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SUBCOMMITTEE ON SOCIAL SECURITY

June 17, 2014

The Honorable Mr. Patrick P. O'Carroll, Jr.  
Inspector General  
Social Security Administration  
Office of the Inspector General  
Altmeyer Building, Suite 300  
6401 Security Boulevard  
Baltimore, Maryland 21235

Dear Mr. O'Carroll:

I am writing to you concerning Social Security's procedure for rehiring former agency staff who are now retired federal employees. Federal agencies have the authority to rehire annuitants under certain conditions, and in many cases it makes financial and management sense to have rehired employees temporarily assist the agency for specific tasks. To assist me in assessing whether Social Security's policies for rehiring of federal annuitants effectively serve taxpayers, please provide me with the following information:

- Social Security's policies in determining when a position should be filled with a new hire/promotion versus a reemployed annuitant, including their policies regarding how they make the decision to use a reemployed annuitant with a salary offset versus without a salary offset.
- Social Security's practices concerning rehiring annuitants, with or without salary offset, including whether these practices are temporary or long-term.
- Delegated authorities within Social Security's organizational structure to make decisions whether to rehire an annuitant and whether such authority specifies whether to hire with or without a salary offset.
- How long Social Security has been reemploying annuitants.
- Length of time reemployed annuitants work for the agency.
- Whether the tasks and length of reemployed service is cost effective and fills a very specific need.
- A five-year trend analysis on rehired annuitants, include the costs associated with rehiring annuitants (with a salary offset and without) and the proportion of rehired annuitants compared to new hires.

Committee on Ways and Means  
Subcommittee on Social Security  
June 17, 2014  
Page 2

- Positions the reemployed annuitants are hired to perform and whether Social Security attempts to fill these positions with an offset employee before rehiring a non-offset individual.
- Information about how Social Security reports rehired annuitants in its annual hiring statistics.

Your prompt reply is very much appreciated. Should you have further questions, please contact Kim Hildred, Subcommittee Staff Director at (202) 225-9263 or via email at [Kim.Hildred@mail.house.gov](mailto:Kim.Hildred@mail.house.gov).

Sincerely,

A handwritten signature in blue ink that reads "Sam Johnson". The signature is fluid and cursive, with a long horizontal stroke at the beginning and a large, looped "J" for the last name.

SAM JOHNSON  
Chairman

## Appendix B – SCOPE AND METHODOLOGY

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To achieve our objectives, we:

- Obtained and reviewed applicable Federal laws and regulations,<sup>1</sup> Office of Personnel Management resources,<sup>2</sup> and Social Security Administration (SSA) guidance<sup>3</sup> regarding reemployed annuitants.
- Reviewed prior Government Accountability Office reports.<sup>4</sup>
- Interviewed personnel from SSA’s Office of Human Resources.
- Reviewed various documents pertaining to reemployed annuitants, including SSA’s delegations of authority and reports on its use of the authorities to reemploy annuitants with dual-compensation waivers.
- Reviewed SSA’s human capital and succession plans.
- Obtained a file of annuitant time and attendance data from December 20, 2009 to June 28, 2014.<sup>5</sup> Using this file, we
  - performed trend analysis of the annuitants hired between Calendar Years 2010 to 2014 and
  - assessed SSA’s compliance with the hour limitations established by the *National Defense Authorization Act* for Fiscal Year 2010<sup>6</sup> for annuitants who were granted a dual-compensation waiver.

We conducted our review at SSA’s Headquarters in Baltimore, Maryland, from July to November 2014. The primary entity reviewed was the Office of Human Resources. We conducted our review in accordance with the Council of the Inspectors General on Integrity and Efficiency’s *Quality Standards for Inspection and Evaluation*.

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<sup>1</sup> Relevant criteria include 5 U.S.C. §§ 8344 and 8468; Pub. L. No. 111-84, 123 Stat. 2190 (2009); 5 C.F.R. Parts 553 and 837.

<sup>2</sup> CSRS and FERS Handbook, Chapter 100—Reemployed Annuitants, October 2013.

<sup>3</sup> Management Guidance on Waivers of Dual Compensation Salary Reductions for Reemployed Annuitants, January 2012.

<sup>4</sup> SSA Field Offices: Reduced Workforce Faces Challenges as Baby Boomers Retire, GAO-08-737T, May 8, 2008. Reemployment of Retirees: Six Agencies’ Use of Dual Compensation Waiver Authority is Limited, GAO-12-855R, September 10, 2012.

<sup>5</sup> This covers the first pay period of Calendar Years 2010 through the 14<sup>th</sup> pay period of Calendar Year 2014.

<sup>6</sup> Pub. L. No. 111-84, 123 Stat. 2190 (2009).

## Appendix C – DUAL COMPENSATION WAIVERS APPROVED FROM CALENDAR YEARS 2001 TO 2014

The *National Defense Authorization Act (NDAA)* for Fiscal Year 2010<sup>1</sup> provides Government-wide approval for agencies to grant dual-compensation waivers for annuitants. Before NDAA was enacted, the Social Security Administration (SSA) received agency-specific delegated authorities from the Office of Personnel Management (OPM) to grant waivers for its annuitants. The authorities were subdivided into administrative law judge (ALJ) and non-ALJ delegations. The table below summarizes the waivers approved from Calendar Years 2001 to 2014.

	Year	Total Waivers	Non-ALJ Waivers	ALJ Waivers	Individual Exceptions
OPM Delegation Authority to SSA	2001	152	132	20	0
	2002	145	131	14	0
	2003	173	159	14	0
	2004	185	173	12	0
	2005	250	238	11	1
	2006	392	383	8	1
	2007	11	0	8	3
	2008	11	0	9	2
	January – April 2009	3	0	0	3
	May – December 2009	424	417	7	0
	2010	345	344	1	0
NDAA Authority	2010 <sup>2</sup>	8	8	0	0
	2011	493	473	20	0
	2012	733	690	43	0
	2013	1,131	1,095	36	0
	2014 <sup>3</sup>	981	971	10	0

<sup>1</sup> Pub. L. No. 111-84, 123 Stat. 2190 (2009).

<sup>2</sup> SSA used the agency-specific and NDAA authorities during 2010 to reemploy annuitants with dual compensation waivers. SSA began appointing annuitants on January 14, 2010 under the NDAA. However, in 2010, only eight annuitants received a waiver under the NDAA authority.

<sup>3</sup> Total number of annuitants on-board as of July 8, 2014 based on the Federal Personnel Payroll System/Datamart.



## Appendix D – NATIONAL DEFENSE AUTHORIZATION ACT HOUR LIMITS

Dual compensation waivers granted under the *National Defense Authorization Act (NDAA)* for Fiscal Year 2010<sup>1</sup> are limited to annuitants who work “... for more than 520 hours of service performed by that annuitant during the period ending 6 months following the individual’s annuity commencing date...,” 1,040 hours during any 12-month period, or 3,120 hours total during their reemployment. If training is not the annuitant’s primary duty, the annuitant may work an additional 520 hours during the reemployment period, for a maximum of 3,640 hours.<sup>2</sup> Our analysis identified 22 annuitants<sup>3</sup> whose hours exceeded the lifetime exclusion of 3,640 hours.

**Table D–1: Annuitants Who Exceeded the NDAA Hour Limits**

	Component	Series	Grade or Level	Position Title	Hours Worked	Hours over Limit	Status of Corrective Actions
1	DCHR	GS-0201	13	Human Resources Specialist	3,640.50	0.50	A correction cannot be processed because it is not administratively feasible
2	DCO	GS-0105	11	Claims Representative	3,640.50	0.50	A correction cannot be processed because it is not administratively feasible
3	DCO	GS-0105	11	Claims Representative	3,640.50	0.50	A correction cannot be processed because it is not administratively feasible
4	DCO	GS-0105	12	Technical Expert	3,641.50	1.50	A correction cannot be processed because it is not administratively feasible
5	DCO	GS-0105	11	Claims Representative	3,641.50	1.50	A correction cannot be processed because it is not administratively feasible
6	DCO	GS-0105	11	Claims Representative	3,642.25	2.25	A correction cannot be processed because it is not administratively feasible
7	DCO	GS-0962	8	Service Representative	3,642.75	2.75	A correction cannot be processed because it is not administratively feasible
8	DCO	GS-0105	12	Technical Expert	3,645.75	5.75	A correction will be processed

<sup>1</sup> Pub. L. No. 111-84, 123 Stat. 2190 (2009).

<sup>2</sup> Pub. L. No. 111-84, §§1122(a)(3) and (a)(6) and §§1122(b)(3) and (b)(6), 123 Stat. 2190, 2505-2509 (2009).

<sup>3</sup> One of these annuitants was an OIG employee.

	Component	Series	Grade or Level	Position Title	Hours Worked	Hours over Limit	Status of Corrective Actions
9	DCO	GS-0105	12	Technical Expert	3,647.50	7.50	A correction will be processed
10	DCO	GS-0105	11	Claims Representative	3,649.00	9.00	A correction will be processed
11	DCO	GS-0105	11	Claims Representative	3,650.50	10.50	A correction will be processed
12	DCO	GS-0105	11	Claims Representative	3,652.25	12.25	A correction will be processed
13	DCO	GS-0105	11	Claims Representative	3,655.00	15.00	A correction will be processed
14	OIG	GS-0343	14	Management Analyst	3,661.00	21.00	A correction will be processed
15	DCO	GS-0105	12	Technical Expert	3,676.25	36.25	A correction will be processed
16	DCO	GS-0105	11	Claims Representative	3,701.75	61.75	A correction has already been processed
17	DCDAR	AL-0935	3	Administrative Law Judge	3,750.50	110.50	A correction has already been processed
18	DCO	GS-0105	12	Technical Expert	3,753.75	113.75	A correction will be processed
19	DCO	GS-0105	12	Technical Expert	3,825.50	185.50	A correction will be processed <sup>4</sup>
20	DCO	GS-0105	11	Claims Representative	3,906.25	266.25	A correction has already been processed
21	DCO	GS-0105	11	Claims Representative	3,992.00	352.00	A correction has already been processed
22	DCDAR	AL-0935	3	Administrative Law Judge	4,028.75	388.75	A correction has already been processed

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<sup>4</sup> The Office of Human Resources reported this annuitant's record was corrected before this review. However, an overage of 60.5 hours remained, so additional corrections will be processed.

## Appendix E – ANNUITANT TREND ANALYSIS, CALENDAR YEARS 2010 TO 2014

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The Social Security Administration hired 1,550 annuitants between Calendar Years 2010 and 2014. We determined that less than 2 percent of the annuitants served in a supervisory or leadership position (see Table E–1).

**Table E–1: Supervisory Status<sup>1</sup>**

Supervisory Status	Description	Number of Annuitants	Percentage
2	Supervisor or Manager	14	0.9%
6	Leader	5	0.3%
7	Team Leader	7	0.4%
8	All other positions	1530	98.3%
<b>Total</b>		<b>1,556</b>	<b>100.0%</b>

Further, most of the annuitants served in a Grade 11 or 12 position (see Table E–2). The annuitants’ salaries ranged from about \$28,000 to \$182,000.

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<sup>1</sup> This chart reflects 1,556 annuitants instead of 1,550 because 6 annuitants worked in 2 different supervisory status positions.

**Table E-2: Grade or Level<sup>2</sup>**

Level or Grade <sup>3</sup>	Number of Annuitants	Percentage	Average Salary
0	4	0.3%	\$177,136
2	1	0.1%	\$179,718
3	26	1.7%	\$164,158
4	3	0.2%	\$34,696
5	11	0.7%	\$40,336
6 <sup>4</sup>	6	0.4%	\$126,151
7	9	0.6%	\$51,942
8	126	8.0%	\$56,077
9	34	2.2%	\$65,171
10	7	0.4%	\$72,318
11	639	40.7%	\$75,823
12	591	37.6%	\$89,939
13	76	4.8%	\$111,603
14	20	1.3%	\$127,071
15	18	1.1%	\$153,511
<b>Total</b>	<b>1,571</b>	<b>100.0%</b>	<b>\$101,710</b>

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<sup>2</sup> This chart reflects 1,571 annuitants instead of 1,550 because 19 annuitants worked in 2 different grade levels and 1 annuitant worked in 3 different grade levels.

<sup>3</sup> Levels 0, 2, and 3 are based on the Office of Personnel Management's executive and senior-level pay tables. Grades 4, 5, and 7 through 15 are based on the Office Personnel Management's general schedule pay tables.

<sup>4</sup> This includes general schedule and executive/senior- level positions.

## Appendix F – THE SOCIAL SECURITY ADMINISTRATION’S FULL TIME EMPLOYEES AND REEMPLOYED ANNUITANTS

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According to the *National Defense Authorization Act* (NDAA) for Fiscal Year 2010,<sup>1</sup> the total number of annuitants granted a dual compensation waiver may not exceed 2.5 percent of the total number of full-time employees of the agency. If the total number of annuitants granted a waiver exceeds 1 percent of the total number of full-time employees, the agency head must submit a succession plan and a report to Office of Personnel Management justifying the need for the excess waivers. In Calendar Years 2012 to 2014, SSA exceeded the 1-percent threshold.

**Table F–1: Comparison of Full-Time Workforce and Reemployed Annuitants**

Year <sup>2</sup>	Full-time Workforce <sup>3</sup>	Annuitants Granted an NDAA Waiver During the Year	Percentage of Annuitants to Full-time Workforce	1% of Full-time Workforce	2.5% of Full-time Workforce
2009 <sup>4</sup>	65,740	266	0.40	Not Applicable	Not Applicable
2010	68,368	461	0.67	684	1,710
2011	65,372	337	0.52	654	1,635
2012	63,085	650	1.03	631	1,578
2013	60,137	940	1.56	602	1,504
2014	60,920	985	1.62	610	1,523

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<sup>1</sup> Pub. L. No. 111-84, §§ 1122(a)(4) and §§ 1122(b)(4), 123 Stat. 2190, 2505-2508 (2009).

<sup>2</sup> For 2009 to 2013, this data is as of the final pay period of the Calendar Year (December 31). For 2014, the data are as of pay period 14, ending June 28, 2014.

<sup>3</sup> This includes Social Security Administration’s full-time temporary and full-time permanent employees.

<sup>4</sup> The Social Security Administration received a delegated authority from the Office of Personnel Management in 2009, which does not impose a 2.5-percent cap or require congressional notification when the percentage of reemployed annuitants with dual compensation waivers exceed 1 percent.

## Appendix G – MAJOR CONTRIBUTORS

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Shirley E. Todd, Director, Evaluation Division

Randy Townsley, Audit Manager

Melinda Byrd, Senior Auditor

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