# **AUDIT REPORT**



CITY OF NEW YORK OFFICE OF THE COMPTROLLER BUREAU OF FINANCIAL AUDIT WILLIAM C. THOMPSON, JR., COMPTROLLER

# Audit Report on Pensioners of the New York City Employees' Retirement System Working for the City after Retirement January 1, 2006—December 31, 2006

FL08-109A

June 30, 2008



#### 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 Employees' Retirement System (NYCERS) 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 2006.

A retirce of the New York City Employees' 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 NYCERS' 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 contact c-mail my audit bureau at <u>audit@Comptroller.nyc.gov</u> or telephone my office at 212-669-3747.

Very truly yours,

Willin C. Thompson

William C. Thompson, Jr. WCT/fh

Report: FL08-109A Filed: June 30, 2008

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The City of New York Office of the Comptroller Bureau of Financial Audit

# Audit Report on Pensioners of the New York City Employees' Retirement System Working for the City after Retirement January 1, 2006–December 31, 2006

#### FL08-109A

## **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 Employees' Retirement System (NYCERS)—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 2006.

#### Audit Findings and Conclusions

The audit found five individuals who received \$25,657 in pension payments during 2006 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 NYCERS, 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 NYCERS officials should:

- Investigate those individuals identified as concurrently receiving pensions while being reemployed in public service. NYCERS 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 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 Employees' 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 New York City Employees' 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 the 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)
- New York City Civil Service Commission (NYC)
- Chancellor of the Board of Education (NYC)
- Board of Higher Education (CUNY) (NYC)
- Chancellor of State University (SUNY) (NYS)
- Administrator of Courts (NYS-NYC)

To obtain a waiver for an employee, the prospective employer of the retiree must show that the person's skills are unique and in the best interests of the government service, and that no other qualified persons are readily available for recruitment to perform the duties of the position to be filled. Initial or renewed waivers may be for periods of up to two years.

An exception to this restriction is provided by RSSL §212, which permits a service retiree to be 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). For calendar year 2006, the earnings limitation does not apply after the retiree reaches the age 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 2006, the earnings limitation 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 2006 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 1, §13-171), provides for the reemployment of New York City Employees' Retirement System disability retirees in New York public service. These provisions (also known as "Disability Safeguards") apply up to only the minimum period for service retirement elected by the employee, subject to the following conditions: (1) the retiree undergoes a medical examination, (2) the Board of Trustees of the retirement system agrees with the medical board's report and certification of the extent to which the retiree is able to work (the Board must then place the retiree's name on a civil service list as a "preferred eligible"), and (3) the Board reduces the retiree's pension to an amount which, when added to the retiree's salary, does not exceed the current maximum salary for the next higher title than that held by the person at retirement.

After the minimum (20- or 25- year) period for service retirement has expired, disability retirees in New York City are subject to the New York City Charter §1117, which prohibits a 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 Employees' Retirement System—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 2006.

#### **Scope and Methodology**

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS) except for organizational independence as disclosed in the following paragraph. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit was performed in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93 of the New York City Charter.

We are issuing a modified GAGAS compliance statement because of the Comptroller's mandated non-audit responsibility in connection with the New York City Employees' Retirement System Board. In accordance with §13-103 of the New York City Administrative Code, the Comptroller is one of eleven trustees of the New York City Employees' Retirement System. 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 this audit report. Accordingly, we feel that the above issue has had no impact on the objectivity of this audit, or on the conclusions and associated findings disclosed in this report.

Our audit period was January 1, 2006, through December 31, 2006. We met with officials of the New York City Employees' Retirement System 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 269,055 New York City pensioners against a listing of all City workers (approximately 417,705) who received a W-2 wage statement from the Financial Information Services Agency (FISA) for the year 2006.<sup>1</sup> This matching process identified 1,954 individuals under age 65 who received more than \$27,500 in 2006 (service retirees), or \$1,800 in 2006 (disability retirees). These individuals were then sorted by retirement system and investigated to 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 2006, 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 2006. Although the match did not include local government employees paid by systems other than those integrated with FISA, we are presently conducting 2006 matches of City pensioners (BERS, NYCERS, FIRE, POLICE, and TRS) against the 195,500 State workers; the results of this match will be covered in a separate report (Audit # FL08-112A).

<sup>&</sup>lt;sup>1</sup> A separate audit report will be issued for each of the five New York City retirement systems; the other four audits are FL08-108A (POLICE), FL08-107A (FIRE), FL08-106A (BERS), and FL08-110A (TRS).

Of the 1,954 matches, 465 consisted of individuals collecting NYCERS pensions. For all 1,954 matches, we:

- obtained additional detailed information about their individual year 2006 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 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 NYCERS officials.

In addition, we followed-up on the implementation status of the recommendations from last year's audit report—*Pensioners of the New York City Employees' Retirement System Working for the City after Retirement January 1, 2005–December 31, 2005*, FL07-084A, issued June 28, 2007—by reviewing provided correspondence from NYCERS.

# **Discussion of Audit Results**

The matters covered in this report were discussed with NYCERS officials during and at the conclusion of this audit. A preliminary draft report was sent to NYCERS officials and the applicable employing and waiver-issuing agencies, and discussed at an exit conference. We submitted a draft report to NYCERS officials with a request for comments. We received a written response from NYCERS officials on June 23, 2008. In their response, NYCERS officials described the actions they have taken to address the report's recommendations.

The full text of the NYCERS response is included as an addendum to this report.

# FINDINGS

#### **Overpayment of Pension Benefits**

This audit identified five individuals who received \$25,657 in pension payments during 2006 that appear to violate applicable sections of State and City laws. (See Appendices I through III for a listing of the five individuals and their current employers.)

These five 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 NYCERS, 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 five individuals received improper pension payments of approximately \$25,657, as follows:

	Number of <u>Matches</u>	Total Improper <u>Payments</u>
§211/212 Violators §1117 Violators	$\frac{1}{4}$	\$ 6,935 18,722
Total	<u>_5</u>	<u>\$ 25,657</u>

Our total represents the amount of improper 2006 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. Additionally, the annuity portions of the pension payments, if any, are not affected by RSSL \$211 and \$212 and New York City Charter \$1117 and therefore should be excluded from the overpayments cited in this report. The annuity portions, which are estimated to be less than five percent of the total overpayments, can be determined only by NYCERS officials. Immediate action by NYCERS and the employing City agencies is needed to investigate and recoup, if appropriate, any improper payments made to these retirees identified as possible "double-dippers."

The following is an example of a NYCERS service retiree who was found to be working at a City agency during calendar year 2006:

CASE #1: This individual who retired in October 2002, collected 12 pension checks (one each month) in calendar year 2006, totaling \$33,290. This individual worked for the Department of Education (DOE) for eleven months (January through July, and September through December) and collected a salary of \$50,063. We found no evidence of a waiver for this individual for any portion of 2006. On July 10, 2006, this person's cumulative salary

earnings for the year exceeded the \$27,500 limit for service retirees. Therefore, it appears that four pension checks (September through December) totaling \$6,935, may have been improperly received and cashed in calendar year 2006.

The following is an example of a NYCERS disability retiree who was found to be working at three City agencies during calendar year 2006:

**CASE #2:** This individual who retired in September 2005 on a disability pension, collected 11 pension checks in calendar year 2006, totaling \$20,495. At the same time this individual worked for the City University of New York (CUNY) at Bronx Community College, Borough of Manhattan Community College, and LaGuardia Community College, for six months (January and February, and September through December) and collected a salary of \$5,975. This individual became a member of NYCERS in 1980, and therefore does not qualify for "Disability Safeguards" provisions beyond 2000. Accordingly, any earnings above \$1,800 for 2006 make the disability pension payments for that year improper. Thus, it appears that four pension checks (September through December) totaling \$6,742 may have been improperly received and cashed in 2006.

It should be noted that in their correspondence concerning the implementation status of the recommendations from last year's audit of 2005, NYCERS officials advised us that they were in the process of implementing the audit's recommendations.

# RECOMMENDATIONS

New York City Employees' Retirement System officials should:

1. Investigate those individuals identified as concurrently receiving pensions while being reemployed in public service. NYCERS officials should also commence prompt recoupment action against those individuals found to be illegally collecting pensions.

*NYCERS Response:* "One was a service retiree in violation of § 212 of the RSSL. He exceeded the income limitations in September 2006. His pension will be suspended for 3 months from July 2008 to September 2008.

"One was retired as a disability pursuant to §607b of the RSSL and was not in violation, as the Personal Service Income Limitation was \$25,000 for calendar year 2006 and the pensioner earned \$23,017.05. The pensioner also received \$5,096.47 in retroactive payments during 2006 pursuant to a collective bargaining contract relating to amounts earned prior to 2006. Attached are details of the earned dates for the retro amount from NYC's Human Resource Management System. Also see attached Law Department memo dated December 9, 2005, which addresses income limitations for re-employed

retirees that retired pursuant to §605, §507a, and §507c of the RSSL. Please note that we've received guidance from the Law Department that indicates that the \$25,000 limit also applies to retirees under §607b.

"One was retired as a disability pursuant to \$507a of the RSSL and was not in violation, as the Personal Service Income Limitation was \$25,000 for calendar year 2006 and the pensioner earned \$3,011 (see attached Law Department memo).

"One was retired as a disability pursuant to §605 of the RSSL and was not in violation, as the Personal Service Income Limitation was \$25,000 for calendar year 2006 and the pensioner earned \$5,975 (see attached Law Department memo)."

*Auditor Comment:* While we are pleased that NYCERS has investigated the cited pensioners, we disagree with NYCERS interpretation of RSSL § 605. RSSL § 605 does not give NYCERS the authority to create its own income limitation for disability pensioners that is contrary to the amount set by § 1117 of the New York City Charter.

In addition, the Comptroller's General Counsel's Office has reviewed the Law Department's opinion dated December 9, 2005 and opined as follows:

The Law Department's reliance in its December 9 opinion on RSSL §605, "Disability retirement," to create an exception to Charter §1117 is unpersuasive. Section 605 provides only that a criterion for eligibility for a disability pension from NYCERS and other non-uniformed services' public pension plans is that the member "is physically or mentally incapacitated for the performance of gainful employment..." The Law Department opinion argues that this phrase allowed NYCERS to "set an amount of personal service income which a disability retiree could earn after retirement before being considered 'gainfully employed' and, therefore, subject to pension suspension." That RSSL §605 language, however, refers only to the member's physical or mental condition; it does not in any way refer to allowing a plan to set a level of State or City employment income that a disability retiree would be permitted to earn without triggering Charter §1117. Indeed, there is no mention whatsoever in RSSL §605 (or in §§507-a or −c) of setting an earned income limitation for any purpose, let alone of creating an exception to Charter §1117. Accordingly, there is also no support for the further statement in the Law Department's December 9 opinion that "the requirement of the later-enacted [RSSL] statutes supersede the \$1,800 earnings cap of Charter §1117" for City disability retirees.

We maintain that all four individuals cited in this report were in violation of New York City Charter §1117 and should be required to repay the amount of improper payments they received. 2. Forward to the Department of Investigation, if the circumstances warrant such action, the names of individuals found to be illegally collecting pensions.

*NYCERS Response:* "NYCERS will refer all cases to the Department of Investigation that involve individuals who continuously and knowingly violate RSSL §211 or §212, NYC Administrative Code Sec 13-171 or NYC Charter §1117."

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."

**NYCERS Response:** "In addition, all pension overpayments for individuals cited in previous audit reports have either been fully recouped or are in the process of being recouped."

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.

*NYCERS Response:* "A special notice regarding re-employment after retirement is sent to our pensioners each year in September."

#### APPENDIX I 2006 PENSION OVERPAYMENTS - NEW YORK CITY EMPLOYEES' RETIREMENT SYSTEM SERVICE RETIREES

ſ	Pension	Date	2006	Months	Am	nount	2006	Payroll	2006	Waiver Issuing	Waiver in
	Number	Retired	Pension	Overpaid	Ove	erpaid	Employer	Code	Salary	Agency	2006
	Case #1 N-322568-0	10/29/2002	\$33,290	4	\$	6,935	DOE	742/746/747	\$50,063	DOEC	NO

\$6,935

Total Individuals: 1

Total:

Notes:

DOEDepartment of EducationDOECChancellor of the Department of Education

#### APPENDIX II 2006 PENSION OVERPAYMENTS - NEW YORK CITY EMPLOYEES' RETIREMENT SYSTEM DISABILITY RETIREES

Pension	Date	2006	Months	Amount	2006	Payroll	2006	Disability
Number	Retired	Pension	Overpaid	Overpaid	Employer	Code	Salary	Safeguards
Case #2 N-334762-0	9/25/2005	\$ 20,495	4	\$ 6,742	CUNY BRONX/CUNY MANHATTAN/CUNY LAGUARDIA	463/466/469	\$ 5,975	NO
N-332219-0	6/30/2005	34,841	DS	6,145	CUNY LAGUARDIA / DOE	469/747	23,017	YES
*N-306489-0	7/1/1993	10,737	5	4,507	DEPT OF PARKS	846	7,445	NO
N-308981-0	6/23/1997	15,757	1	1,328	DOE	746	3,011	NO

Total Individuals: 4

Total: \$18,722

#### NOTES:

FIRE	Fire Department
CUNY LAGUARDIA	City University of New York LaGuardia Community College
CUNY MANHATTAN	City University of New York Manhattan Community College
DOE	Department of Education
CUNY BRONX	City University of New York Bronx Community College
DEPT OF PARKS	Department of Parks and Recreation

\* This individual was cited in our prior audit for calendar year 2002.

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## **RE-EMPLOYED NYCERS PENSIONERS**

# TOTALS BY CURRENT EMPLOYER

# **Current Employer**

Department of Education (DOE)	Payroll <u>Code</u>	Total Number of Individuals <u>Paid Under Code</u>
DOE Pedagogical	742	1
DOE Per Diem Teachers	746	2
DOE Per Session Teacher	747	2
Other Agencies		
Community College (Bronx)	463	1
Community College (Manhattan)	466	1
Community College (Laguardia)	469	2
Department of Parks & Recreation	846	1

# <u>Total</u>

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John Graham Deputy Comptroller Office of the Comptroller 1 Centre Street New York, N.Y. 10007-2341 June 23, 2008

Audit Report FL08-109A Pensioners Working for the City Calendar Year 2006

Dear Mr. Graham:

This is in response to the recommendations contained in the audit report referenced above.

The audit noted four individuals that exceeded income limitations:

One was a service retiree in violation of § 212 of the RSSL. He exceeded the income limitations in September 2006. His pension will be suspended for 3 months from July 2008 to September 2008.

One was retired as a disability pursuant to §607b of the RSSL and was not in violation, as the Personal Service Income Limitation was \$25,000 for calendar year 2006 and the pensioner earned \$23,017.05. The pensioner also received \$5,096.47 in retroactive payments during 2006 pursuant to a collective bargaining contract relating to amounts earned prior to 2006. Attached are details of the earned dates for the retro amount from NYC's Human Resource Management System. Also see attached Law Department memo dated December 9, 2005, which addresses income limitations for re-employed retirees that retired pursuant to §605, §507a, and §507c of the RSSL. Please note that we've received guidance from the Law Department that indicates that the \$25,000 limit also applies to retirees under §607b.

One was retired as a disability pursuant to §507a of the RSSL and was not in violation, as the Personal Service Income Limitation was \$25,000 for calendar year 2006 and the pensioner earned \$3,011 (see attached Law Department memo).

One was retired as a disability pursuant to §605 of the RSSL and was not in violation, as the Personal Service Income Limitation was \$25,000 for calendar year 2006 and the pensioner earned \$5,975 (see attached Law Department memo).

NYCERS will refer all cases to the Department of Investigation that involve individuals who continuously and knowingly violate RSSL §211 or §212, NYC Administrative Code Sec 13-171 or NYC Charter §1117. A special notice regarding re-employment after retirement is sent to our pensioners each year in September.

### NEW YORK CITY EMPLOYEES' RETIREMENT SYSTEM

IAILING ADDRESS: 35 ADAMS STREET, UITE 2300 ROOKLYN,NY 11201-3724

WWW.NYCERS.ORG CALL CENTER: (347) 643-3000 CUSTOMER SERVICE: 340 JAY STREET, MEZZANINE LEVEL BROOKLYN,NY 11201-3724 In addition, all pension overpayments for individuals cited in previous audit reports have either been fully recouped or are in the process of being recouped.

As part of our ongoing procedures, NYCERS suspends the retirement allowance when the pensioner exceeds the earning limitation as set forth in §211 and §212 of the RSSL, 13-171 of the NYC Administrative Code or §1117 of the NYC Charter. Our present monitoring program includes New York City payroll and Public Benefit Corporations.

Enclosed are details regarding each pensioner cited in this audit report. If you have any questions, I can be reached at (347) 643-3522, or by email at mgoldson@nycers.nyc.gov.

Sincerely, Michael 4

Michael A. Goldson Director, Finance

MYCERS • RESPONSE STATS • PENSIONERS RETURNING TO THE CITY Calendar year 2005

	DATE	SALARY	- LENT	ANOUNT SUSPENDED	- SUGPEN		
Service 322568	10/29/02 \$	50.063.00	\$ 27,500.00	B 322 42	huh.na	Sen-08	10/29/02 \$ 50.063.00 \$ 27,500.00 \$ 8.332.42 Internet Sector Emericant in the contract of the c
					22	22	
Disability 332240	Creator.					<u></u>	iguidance. The partsioner also received \$5,096,47 (for a lotal of \$28,113,52) in 2006, representing Contract increases on work redommed in partier veass, which is not connect inwards connect ware served
1	00/30/00 \$	23,017.05	U0/30/00 \$ 23,017.05 \$ 25,000.00	NA	MN	N/A Is	נפועני.
Disability 334762	01/31/06 \$	5.975.00	01/31/06 \$ 5.975.00 \$ 25.000 00	NIA	NIA	NIN	
			00100000		-†	ç	14.7 III BURNER FOR UNDER KOOL SECOUS. IN INVERTOR IN 2005 IS 2200-00. DEL LAW DEPT MEIND
Disability 308981	06/23/97	3,011.00	06/23/97 \$ 3,011.00 \$ 25,000.00	NIA	N/A	NA	N/A The persioner relified under RSSL Sec.507a. The Invitional for 2006 is \$25,000.00. get Law Deni Menno

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ADDENDUM I 4 of 33



THE CITY OF NEW YORK

LAW DEPARTMENT 100 CHURCH STREET NEW YORK, NY 10007

INGA VAN EVSDEN Phone: 212-788-0745 Fax: 212-788-8900 E-mail: ivaneysd@law.nyc.gov

#### CONFIDENTIAL ATTORNEY-CLIENT MEMORANDUM

TO: Diane D'Alessandro Executive Director NYCERS

> Milton Aron Deputy Executive Director NYCERS

FROM: Inga Van Eysden Chief, Pensions Division

> Susan Sanders 57 Senior Counsel, Pensions Division

DATE: December 9, 2005

SUBJECT: Issues Relating to Comptroller's Audits

You have asked us to opine on two matters that have been brought up in relation to Comptroller's Audit Reports FL05-100a, 103A and 104A. The Comptroller has questioned the income limitation set forth in NYCERS' Rule 23(a)(8), as it pertains to the procedures for determining continued entitlement to a disability retirement allowance under §§ 605, 507-a and

MICHAEL A. CARDOZO Corporation Counsel

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507-c of the RSSL. He also has questioned NYCERS' determination that a member who was reinstated to Tier 1 with an original membership date prior to May 31, 1973 is entitled to be reemployed as a consultant without suspension of pension benefits.

#### Income Limitation for Tier 3 and 4 Disability Retirees

Tier 1 and 2 disability retirees who are subsequently employed in the public sector are subject to the earning limitation of Charter § 1117 once they have passed the minimum age for service retirement. Administrative Code § 13-171. The Comptroller believes that Tier 3 and 4 disability retirees should also be subject to the \$1,800 annual limitation of Charter § 1117. Instead, Tier 3 and 4 NYCERS members who retire under §§ 507-a, 507-c or 605 of the RSSL are subject to the income limitation set forth in NYCERS' Rule 23(a)(8), originally adopted as Resolution # 73 of the Board of Trustees in August 1985 and amended to include RSSL § 507-c in October 1997.

Resolution # 73 was drafted with the assistance and approval of the Office of the Corporation Counsel in accordance with Corporation Counsel Opinion 15-84, dated May 18, 1984, which responded to a request of the NYCERS Board of Trustees to explain the meaning of the language "incapacitated for the performance of gainful employment" used in connection with disability retirement in RSSL § 605.<sup>1</sup> The Corporation Counsel Opinion concluded that the language of RSSL § 605 differed materially from the language of the Tier 1 and 2 disability statutes, which require that the member be "physically or mentally incapacitated for the performance of duty" (ordinary disability retirement) or "physically or mentally incapacitated for

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<sup>&</sup>lt;sup>1</sup> While the Corporation Counsel Opinion addresses only the language of RSSL § 605, RSSL §§ 507-a and 507-c, the two disability retirement statutes for NYCERS members who are correction officers, also contain the same requirement that the member be "incapacitated for the performance of gainful employment."

the performance of city-service" (accident disability retirement). The language in the Tier 1 and 2 disability statutes had consistently been construed by the Courts to mean that the applicant must be incapacitated for the performance of duties of the position he or she held.

The Corporation Counsel Opinion also compared the language of RSSL § 605 to the language of the Article 14 ordinary and accident disability statutes for non-uniformed members, RSSL §§ 506 and 507, respectively. In order for a member to receive benefits under either of these statutes, he or she must have been determined to be eligible for primary Social Security disability benefits. Thus, eligibility for disability benefits under RSSL §§ 506 and 507 is dependent upon the receipt of Social Security benefits under the standard used by the Social Security Administration, <u>i.e.</u>, "inability to engage in any substantial gainful activity."

The Corporation Counsel Opinion concluded that, in enacting the Tier 4 RSSL § 605 "gainful employment" standard, the Legislature intended to case the more restrictive Tier 3 Social Security requirement. It found, therefore, that NYCERS was not bound to construe or apply the "gainful employment" language of that statute in the same manner as the Social Security Administration interprets the term "substantial gainful activity" in its disability statute. The Opinion states:

[T]he Board in applying Article 15 may give the term "incapacitated for the performance of gainful employment" a reasonable interpretation which is consistent with the Legislature's intent that an employee not receive disability retirement benefits merely because he or she is disabled from performing the duties of his or her particular position.

C.C. Op. 15-84 at p. 4.

Resolution # 73 strikes a balance between the less restrictive language of the Tier 1 and 2 statutes and the very restrictive language of the Tier 3 statutes by setting a standard for an initial finding of disability that is similar to that of Tiers 1 and 2, while requiring that people who retire under the Tier 3 and 4 statutes have their earnings monitored after retirement to ensure that they are not capable of performing "gainful employment."

Therefore, Resolution # 73 directed the Medical Board to continue to use the Tier 1 and 2 disability standard – "mentally or physically incapacitated for the performance of his or her job title" – when initially evaluating applicants for disability retirement under RSSL §§ 507-a and 605. <u>See</u> NYCERS Rule 23(a)(5)(a). When determining continuing entitlement to a disability retirement allowance under those statutes, however, Resolution # 73 set an amount of personal service income which a disability retiree could earn after retirement before being considered "gainfully employed" and, therefore, subject to pension suspension. This amount was set at \$13,5000 of personal service income for calendar year 1985 and had risen to \$22,6000 of personal service income by calendar year 2003. In this way, Resolution # 73 took into account the Corporation Counsel Opinion's finding that the Legislature had envisioned the term "incapacitated for the performance of gainful employment'... as requiring more than the employee's incapacitation for the performance of duties of his position." C.C. Op. 15-84 at p. 3.

In view of the statutory change from the "performance of duty" or "performance of city-service" disability standard of Tiers 1 and 2 of the to the "gainful employment" disability standard of the Tier 3 corrections statutes and Tier 4 basic disability statute, this office concludes that NYCERS validly exercised its statutory rulemaking powers in adopting the income limitation provision of Resolution # 73. See Administrative Code § 13-103(a)(1). We further conclude that the point at which a disability retiree under a statute containing a "gainful employment" standard reaches such income limitation is the point at which he or she may be considered to be gainfully employed and, thus, subject to pension suspension.

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We recognize that Charter § 1117 has never been amended to reflect the legislative changes in disability retirement standards that have evolved as subsequent retirement tiers have been enacted. Nevertheless, we believe that the requirements of the later-enacted statutes supersede the \$1,800 earnings cap of Charter § 1117 in the case of former City employees who retired under the provisions of RSSL §§ 507-a, 507-c and 605. We therefore conclude that the pension suspension provisions of NYCERS Rule 23(a)(8)(c) through (e) provide a lawful alternative to those of Charter § 1117 for members who retired under RSSL §§ 507-a, 507-c and 605.

#### **Re-employment as a Consultant**

You have informed us that the Comptroller's audit has identified a person who joined NYCERS when Tier 4 was in effect and subsequently reinstated his membership to a date in Tier 1 which was prior to the enactment of RSSL § 211(4), the "consultant amendment." The Comptroller believes that this person must be subject to the consultant amendment, while it is NYCERS' position that the person is entitled to the rights in effect on the reinstated membership date. It is our opinion that NYCERS is correct.

The Comptroller relies on a 1974 Corporation Counsel Opinion, which states that any person who last became a member of a retirement system after May 31, 1973 is subject to the restrictions of RSSL § 211(4). The language of Chapter 646 of the Laws of 1999, codified at RSSL § 645, makes clear that the date a person last joined NYCERS is irrelevant once a reinstatement to an earlier membership date has taken place. Therefore, when a member reinstates to a Tier 1 membership and acquires a membership date prior to May 31, 1973, he or she is entitled to be re-employed upon retirement as a consultant without suspension of his or her pension.

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This result is mandated by RSSL § 645, which provides that the member who returns to an earlier tier or membership date under its provisions "shall be deemed to have been a member of his or her current retirement system during the entire period of time commencing with and subsequent to the original date of such previous ceased membership" and "shall be entitled to all the rights, benefits and privileges" stemming from the original membership date. This broad language supports the inference that the member is to be treated as having commenced membership on the original membership date for all purposes. The sole exception to the entitlement of a reinstated member to "all the rights, benefits and privileges" of membership, which relates to reinstatement of service in a system other than the member's current system, is beyond the scope of this inquiry.

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# City Human Resource Management System City of New York Pay Details

Between Jul 14, 2006 and Dec 1, 2006

Selected Parameters:

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#### City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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# City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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#### City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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#### City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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# City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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# City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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#### City Human Resource Management System City of New York Pay Details Between jul 14, 2006 and Dec 1, 2006

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1. 194 - 1946 a. m. r. m. r. m.					7710/04	10	1 A M M M M	REC REG GRSS		\$61.10	00: 00	A

ADDENDUM I 18 of 33

#### City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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Selected Parameters: Payroll Number(s): 57

Bal Event Event Agency Amount Hours Pymt Employee Employee Work Payroll Budget Date Farned Stat Num: Type Description Spec Number Unit Dist Gode M Date Paid Name Code 用源学习 Gode 10000 \$1.61 00: А RIP-261 21 7999 9200 7/14/06 7/10/04 7948 00 NONPEN \$85.53 60 Å 10 100 REC REG. 7/24/04 00 GRSS ŇGA 00: RIP-\$2.26 А 21 261 7/24/04 00 NONPEN 00: REC REG \$85.53 ÷A 8/7/04 -1.00 10 00 GRSS East in the \$2.26 00: А RIP-8/7/04 21 261 00 NONPEN \$85.53 10 100 REG REG 60. 8/21/04 00 GRS5 ? 00: \$2.26 А 8/21/04 21 261 RIP-00 NONPEN 100 REC REG \$85.53 00: 10 (a 9/4/04 00 GRSŠ 00: А RIP-\$2.26 9/4/04 21 261 00 NONPEN \$0.13 00: 9/9/04 **160** 1651 NT DIF 00 - J. S 00: 1651 NT DIF \$0.13 А 9/13/04 160 00 \$0.15 ØØ. 160 1651 NT DIF 9/14/04 (A 0Ó 00: 9/15/04 160 1651 NT DIF \$0.16 А 0Ø 00 160 1651 NT DIF \$0.12 A 9/16/04 00 00: Α \$0.17 9/17/04 160 1651 NT DIF 00 \$85.53 9/18/04 -10 -100 REC REG 00: A 00 GRSS 上员 RIP-А 9/18/04 21 261 \$2.26 00: NONPEN 00 1651 NT DIF \$0.14 00. 9/20/04 160 00 00: 9/22/04 160 1651 NT DIF \$0.16 А 00

#### ADDENDUM I 19 of 33

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# City Human Resource Management System City of New York Pay Details

Between Jul 14, 2006 and Dec 1, 2006

Selected Parameters:

Payroll Number(s): 57

mployee	Employee Number	Work	Payroll	Budget	- Date Paid	Earned .			Event		Amount	of these loss C # Phy read	⊘Pyr ∞ెSta
Name	Number	i enic	Code	coue		, Date				Gode	15 (Q.)	Stand I.	
	an a	7948	7999	<del>9</del> 200	.7/14/06	9/23/04	160	1651	NT DIF	an a	····· \$0.17,		
					1				<u> </u>			00	qanica f
	1				) t	10/2/04	10	100	REC REG GRSS		\$85.53	00: 00	) A
						10/2/04	3	36	RIP-		\$2.26		
			 					of an are set of a se	NONPEN			1 oo.	
						10/4/04	160	1651	NT DIF		\$0.13	00: 00	
						10/5/04	16 <b>0</b>	1651	NT DIF		50.13		
						an i se i general Maria	n first sen Server						
						10/7/04	160	1651	NT DIF	· · ·	\$0.15	00: 00	
						10/8/04	160	at 65 1	NT DIE		\$0.13	<b>.</b>	Guilt the gala
							(je ko					00	
,						10/12/04	160	1651	NT DIF		\$0.12	00: 00	
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												<b>00</b> , 00,	ļ.
						10/14/04	160	1651	NT DIF		\$0.13	00: 00	
						10/15/04	<b></b>	្បទទា	NT DIF		\$017	00.	
												00	
						10/16/04	10	100	REC REG GRSS		\$85.53	00: 00	
						10/16/04	21	261	RiP-		\$2.26	00::	
							R. Salar		NONPEN	64236	<b>ENGLAN</b>	,⊈ <b>00</b>	
						10/18/04	160	1651	NT DIF		\$0.12	00: 00	
						10/19/04	160	1651	NT ĐIF		\$0.13	00:	Ż
				ļ		or en arte au						. OO	2000-200 2000-200 2000-200-200-200-200-2
				l		10/22/04	160	1651	NT DIF		\$0.17	00: 00	,
						10/25/04	160	្នាំតុំទី២ខ្	NŤ DIF	3. 200 B	<b>\$013</b>		
		   			4		1	1	T T		a selar da sera da se Antes a color de se	00 + 00	
		Į				10/27/04	160	1651	NT DIF		\$0.14	00: 00	
			i		Í	10/28/04	160	1651			\$0.15	oor	
					Ê							00	X

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# City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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Selected Parameters: Payroll Number(s): 57

	mployee Employee			Budget Code	Date Paid	Earned Date		Event	Event Description	Agency Spec	Amount	Hours	Pyrnt Stat
	Name Number	Unit	<ul> <li>Dist</li> <li>Code</li> </ul>	COGe	s cau.	Date		ан урс 1999 - С.		Code	Ho CHIN		
		7948	7999	9200	7/14/06	10/29/04	160	1651	NT DIF		\$0.17	00: 00	A
				1	: •	10/30/04;	10	100	REC REG		\$85.53	00	A
1	<u> </u>					E STER	3493	a se s	GRSS.				
						10/30/04	21	261	RIP- NONPEN		\$2.26	00: 00	A
						i 1/13/04.	10.	100	REC REG		\$85.53	00 00	. A
					  .	11/13/04	21	261	RIP-		\$2.26	00:	A A
						11/13/04	21	201	NONPEN		42.24	00. 00	
						11/27/04	្ល រប.	100	, REC REG		\$85,53	. ÷. 00	÷ A
Ì	)						É SEG	2020-1	GRSS	5.000	<b>6</b> 7.76		
						11/27/04	21	261	RIP- NONPEN	u vrater. Derve	\$2.26	00: 00	A
		1			-	12/11/04	10	100	REC REG		\$85.53	.00 00	- A
						12/11/04	21	261	RIP-		\$2.26	00:	A
						12/11/04	41	291	NONPEN			00	
						12725/04	( <b>10</b>	100	REC REG		\$85.53	00 00	Â
						12/25/04	21	261	RIP- NONPEN		\$2.26	00: 00	А
						1/8/Q5	ie <b>'io</b> ≜	-100	REC REG		\$85.53		A .
									GRSS			00	
)						1/8/05	21	261	RIP- NONPEN		\$2.26	00: 00	A
						1/22/05		and a state of the second	REC.REG		\$85.53	00: 00:	<b>A</b> .
						1/22/05	21	261	RIP- NONPEN	<u></u>	\$2.26	00: 00	A
						275705	10	100	RECREG		\$90.21	00	A
}									GRSS			00	849.F
						2/5/05	21	261	RIP- NONPEN		\$2.26	00: 00	A
						2/19/05	10	100	REC REG		<b>\$</b> 91.48	- 00: - 00	A
						2/19/05	21	261	RIP- NONPEN	u da Basa da se	\$2.26	00: 00	A

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# City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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#### Selected Parameters: Payroll Number(s): 57

Employee	Employee	Work.	Payroll	Budget	Date	. Earned		Event			Απουπτ	Hours	Pymt Stat:
Name	Number	Unit	Dist Code	Code	Paid	Date	NUT	туре	Description	Code			
		<b>7948</b>	7999	9200	7/14/05	3/5/05	10	1.00	REC REG GRS5		\$91.48	00: 00:	P≊A.
			-	ļ	ļ	3/5/05	21	<b>26</b> 1	RIP-	1980-9 <u>60-961 (1987)</u> 	\$2.26	00:	A
	1								NONPEN		\$91.48	00	A
				]		× 3/19/05-	10	-100	REC REG		<b>3</b> 91,40	00	
						3/19/05	21	261	RIP- NONPEN		\$2.26	00: 00	Α
						4/2/05	2 10 S	ू को 00 प्र	REC REG		\$91 48		A
								100 100 in 100 100 100 100 100 100 100 100 100 100	GRSS RIP-		\$2.26	00: 00:	A A
-		1				4/2/05	21	261	NONPEN			00	an and a second seco
						4/16/05	10	100	REC REG		\$91.48	-00: 00.	-A.
						4/16/05	21	261	RIP-	in de state of contractions	\$2.26	00:	<b>A</b>
			\$		4	4/30/05	: 10 T	a 00 a	NONPEN REC REG	: 71869 - 74	\$91.48	00	6 KA
			1						sGRSS_ c∳⊂i			00	
						4/30/05	21	261	RIP- NONPEN		\$2.26	00: 00	A
		2				5714705	10	, 100	REC REG		\$91.48	00: 00	A.
						5/14/05	学学201 21	261	GRSS RIP-		\$2.26	00:	A
,								erana tera	NONPEN			00	
						5/28/05	10 S	100	REC REG		\$91.48	100. 	
						5/28/05	21	261	RIP- NONPEN		\$2.26	00: 00	A
						6/41/05	્યાં છે	100 🐒	REG REG		\$91,48		A
						6/11/05	21 21	261	GRSS RIP-		\$2.26	00 00:	A
							AND		NONPEN	a la contraction		00	
						6/25/05	TO.	100	REC REG		\$91.48	00:	<b>A</b> ]
				1		6/25/05	21	261	RIP-	<u>a et Milani an til d</u>	\$2.26	00: 00	A
		1	. [		1	6/27/05	10		NONPEN REC REG	<u> (</u>	\$9.15	00 - 00	Å
			<b></b>						GRSS			ിപ്രാറ്റ്	
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## City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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Selected Parameters: Payroll Number(s): 57

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Employee Name	Employee Number	Work Chait	Payroil Dist Code	Budget Code	Date Raid	Earned Date	Bal Num	Event Type	Event Description		- Amount.	the familie of the second	-Pymt Stat
		7948	7999	9200	7/14/06	6/27/05	21	261	RIP- NONPEN		\$0.23	00: 00	A
						6/28/05	10 <sup>8</sup> .	100	REC REG		<b>\$</b> 9,¶5,	00: 00	A .
						6/28/05	21	261	RIP- NONPEN	2020 vie In provinsiementer	\$0.23	00: 00	A
	,					6/29/05	< 10.	- 100	REC REG GRSS	and a second sec	\$9.15	00: 00:	A.
						6/29/05	21	261	RIP- NONPEN		\$0.23	00: 00	A
					Total for	Jul 14, 200	6		د بری می از می از می از م از می از م		\$3,852.60	0:00	· · · · · · · · · · · · · · · · · · ·
					10/6/06	1/8/02	140	1422	OT PREMIUM		\$0.90	00: 00	A
						1/13/02	140	141.1	医弗尔氏 医马克氏 网络马克斯特 网络马克斯特马克斯特马克斯特	911F.	\$2,24	00:	· A , •
					   			an san ar an	PREMIUM	<u>E de la com</u>		00	
						1/14/02	140	1422	OT PREMIUM		-\$0.44	00: 00	A
						1/15/02	140	-1422	OT PREMIUM		\$0.44 1	00: 00	A
						1/16/02	140	1422	OT PREMIUM		\$0.44	00: 00	A
						1/18/02	140	1426			s. }} <b>#\$3.</b> 59	00:	À
									PREMIUM			, <b>00</b>	
						1/21/02	140	1422	OT PREMIUM		\$1.34	00: 00	A
						1/25/02	.140	1422	OT PREMIUM		\$0.44	-00; 00	: <b>A</b>
						1/28/02	140	1422	OT PREMIUM		\$0.45	00: 00	A
						1/29/02	140	1422	OT PREMIUM		\$0.68	00:	A
					 	1/31/02	140	1422	nen herdetelter entretett i		\$0.23	00: 00	A
						2/6/02	140	1422	or		\$0.45	00;	A
						2/8/02	140	1422	OT		\$0.45	00:	A
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# City Human Resource Management System City of New York

**Pay Details** 

Between Jul 14, 2006 and Dec 1, 2006

Selected Parameters: Payroll Number(s): 57

Employee Employee Work Payroll Budget Date Earned Bal Event Event Agency Arriount Hours Pyrnt, Name Number Unit Dist Code Paid Date Num Type Description Spec Code Code 7948 7999 9200 10/6/06 PREMIUM 00

		/948	; <b>7999</b>	9200	10/0/00	1968 B. (2)	S	896.22	E PLEIVILLUIVI	ang sa kang sa		en an	SEXED DATA AND
						2/14/02	140	1422	OT PREMIUM		\$0,45	00: 00	A
						2/15/02	的人名巴查布兰	1 <u>42</u> 2	OT PREMIÚM		\$0,45	-00 -00	A
				}		2/22/02	140	1422	rander is referenced and the 20 strategy	20 <b>42</b> 0030-00-00-00-00-00-00-00-00-00-00-00-00	\$0.45	00: 00	A
						2/23/02	<b>.140</b>	1422			\$0.45	00; 00	A
						2/28/02	140	1422	OT	SCHERE SE	\$0.45	00: 00	A
						2/28/02	1.40	1424			\$1.79	00:	A
						3/2/02	140	1422	RREMIUM 201 OT		\$0.45	00 00:	A
			}   			3/8/02	140	1422	OF		\$0.23	00 :00	A.
						3/9/02	140	1422	PREMIUM		\$0.89	600 00:	A
						3/10/02		1422	PREMIUM			00	<b>.</b> A 1
									PREMIUM			00	
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						3/17/02	140	1422	OT PREMIUM		\$0.89 74	6 00. 00	<b>A</b> 100
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						3/30/02	140	1422	PREMIUM		\$0.45	00: 00	Α
						4/2/02	140	1422	OT PREMIUM		\$0.68	00:	*
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## City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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Selected Parameters:

Payroll Number(s): 57

Employee	Employee	Work	Payroll	Budget	Date	Earned			Event		Аптоцияс	Hours	
Name		Unit	. Dist. Code	Code	Paid	. Date :	Num	S M.S.C.	Description	Spec.		ann - Aisidh Agus Sirgi	Stat
		7 <del>9</del> 48	7999	9200	10/6/06		940-06002742742787 		PREMIUM	an ann an an ann an an ann an an an an a	bela, on a synthesis of a survey	00	
					*	5/7/02	140	. 1457	OT PREMIUM		\$2:68	-00 -00-	A
						5/8/02	140	1422	OT	00.9584.42650.42866 4. 	\$0.45	00:	·A
						5/9/02	140	1422	ot Premium		<b>_:</b> \$0.45,	00.	Ă
						5/10/02	140	1424	)		\$0.89	00: 00	A
Í						5716702	140	1422	Contract Contractor States and		\$0.89	00 00	A
						5/17/02	140	1422	nin versinger an ennervert I	1990-0000000000000000000000000000000000	\$0.89	00:	A
						5/22/02	s140	1422	A THE REAL PROPERTY OF THE PARTY OF THE PART		\$0:45		A
						5/23/02	140	1422			\$0.8 <del>9</del>	00: 00	A
						5/28/02	140	1422	PREMIUM OT	Sear 7	-\$0:45	00:	4 <b>A</b>
						5/29/02	140	1422	1		\$0.45	00: 00: 00	A 1
						5/30/02	-140	1457	PREMIUM		\$6:06	00:	A
						5/31/02	140	1424	1		\$1.79	00 00:	A
						6/7/02	140	1422	March and the state of the second state of the		<b>\$0.4</b> 5	00	Å
						6/8/02	140	1457			\$5.83	00:	A
						6/13/02	140	1. Star D. 17 3. Star 10	PREMIUM		\$5.38	00 00;	A
	·					6/15/02	140	1422			\$0.23	00:	A
						6/21/02	140	422	PREMIUM OT		\$0.45	00 00	
					1 7 1 1 1	7/23/02	140	1422	1		\$0.89	00:	Α
					l 	7/25/02	140	1424	PREMIUM OT		\$1.79	00 00:	<b>A</b> _

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## City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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Employee Name	Employee Number		Payroll Dist	Budget Code	Date Paid	Earned Date	Bat Num		Event Description	Spec.	Amount		Pym Stat
			Code ,						PREMIUM	Code		no	
		7948	7999	9200	10/6/06		1 1	1422	n an the state of the second	4403-33-3 	\$0.23	00:	alvensensen
••••••••••••••••••••••••••••••••••••••						7/27/02	140	1422	PREMIUM			00	
						7731702	_140.	1422	OT PRÉMIUM		\$0.89	00: 00	<u> </u>
		• - -				8/4/02	140	1457	(anvigenzation production) La construction		\$4.04	00:	A
				ļ		8/5/02	140	1422	fee in strategy water and the second strategy and		\$0.23		A
									PREMIUM		e statik	00	
						8/6/02	140	1422	OT PREMIUM		\$0.23	00: 00	A
						8/13/02	140	1422	OT		\$0.89	00: 00:	A
						8/14/02	140	1422	OT	2019 / A. J.Y. Kongoli C. Kamina	\$0.23	00: 00	A
			1			8/20/02	-140-	-1422	STATE AND		\$0.68	) 00. 00	Á
						8/21/02	140	1422	er vezeten eta antika eta eta eta eta eta eta eta eta eta et		\$0.23	00: 00	A
		)   				8/26/02	140	1422	ofe		\$0.45	ÖÖ:	. A
						8/30/02	140	1422	PREMIUM		\$0.23	00: 00:	A
		1				9/4/02			PREMIUM		\$0.45	00 00	- 
						974702	(* ar (* ))e * *	1422	PREMIUM		canota A	;- :00	0799C.000CT.1V0C
						9/5/02	140	1422	OT PREMIUM	alline v sille falline e filla and e davada	\$1.34	00: 00	] <b>A</b>
5						.9/14/02	140	1422	OT PREMIUM		\$0.89	joo:	
						9/19/02	140	1422	ot Premium	<u></u>	\$0.68	00: 00	A
						9/20/02	140	1422	l Ball de millette solettets a deservationes en solette		\$0,23		
						9/21/02	140	1422	OT		\$0.45	00: 00	A
						9/24/02	140				\$3.59	Q0:	Å
								1457	PREMIUM	and a state of the second s		00 00:	Entrinanti I

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# City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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Name	Number		:Dist Code	.code:	r raid	e pare		2013日日 - 新公司の第1		., Code		1. 1. 7.	
2111月1日日本		g, respignation from anti-con-	7999	9200	10/6/06	an an ann an Anna ann an Anna a Anna an Anna an	a langna na sa	e resultati nga matanga nga T	PREMIUM			00	
						9/26/02	140	1422	OT PREMIUM		\$0.45	00 00	A
						9/28/02	140	1422	<b>OT</b>		\$0.45	00: 00	A
						9/29/02	140	1422	OT		<b>. \$1.34</b>	00.	A .
·									PREMIUM			.00	
				, , ,		10/4/02	140	1422	OT PREMIUM		\$0.89	00: 00	A
					}	1075/02	140	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	от		\$0.45	00:	A
						1.166	)	Col., 2015 Wellow X26094	PREMIUM			- 00	2002
			}			10/7/02	140	1422	OT PREMIUM		\$0.89	00: 00	A
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						10/12/02	140	1422	OT		\$0.45	00:	A
			ļ					i Envernment	PREMIUM			00	A
.   						10/13/02	140.	1422.	OT PREMIUM		\$0.45 ()	002 00	
						10/20/02	140	1422	OT	ļ	\$0.89	00: 00	A
			]		F     	10/21/02	140	1422	OT STATE		\$0.89	00:	Â
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						10/22/02	140	1422	OT PREMIUM		\$0.89	00: 00	A
						10/25/02	140	1422	OT PREMIUM		\$0.23	00 .00	A
					,	10/27/02	140	1422	OT	The second s	\$0.45	00: 00	A
		}				10/28/02	140	1422	от	i Stala 2005	\$0.89	00	Å
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						11/4/02	140	1422	OT PREMIUM		\$0.45	00: 00	A
						-1177/02	140	1424	OT PREMIUM		\$6.72	- 00 - 00	A
						11/11/02	140	1422	OT PREMIUM	per V en reinenfAP i Vellennehinn	\$0.89	00; 00	A
						ît1/13/02	120	1422	от		\$0.45	ÖŐ:	A

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## City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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Selected Parameters: Payroll Number(s): 57

Employee Employee	Work	Payroll	Budget	Date	Earned		Event			Amount	Hours	
Name Number	Unit	Dist. Code	Code	Paid'	Date	Nom.	туре.	Description	Spec Code		98959 98936	,
	7948	7999	9200	10/6/06	alini din Matanangan Marija			PREMIUM			00	
					11/18/02					\$0.45	00: 00	A
			í ,		11/19/02	140	1422	) Arrestant (Startantina Arresta)		\$1.12	<b>00</b>	۰ A
	}	ļ		{				PREMIUM			00	
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		}			11/21/02	. 140	1422	от		\$1.34	Bind V. P. L Octoberration	A
					11/25/02	140	1457	PREMIUM		\$4.48	00 00:	A
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					a mainte aine an chille Children ai An t-children an chille Children aine ai	No.967-		PREMIUM OT		\$0.89	00 	A
					12/5/02	140		PREMIUM			00	
					12/11/02	140	1422	OT		\$0.45	00: 00	Α
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					12/17/02	140	1422	OT PREMIUM		\$0.45	00: 00	Α
					1/23/03	1	1422	от		\$0.45	00: 00	, : <b>A</b>
					1/26/03	140	1422	PREMIUM		\$0.45	00:	A
		-						PREMIUM		TANKA MANAGAMATAN	00	į
					1/27/03	. 140	142 <u>7</u>	OT PREMIUM		<b>, \$0,45</b>	,00; 00	Å
					1/31/03	140	1422	OT		\$0.45	00:	A
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					2/8/03	140	1422	OT	<u> </u>	\$0.45	00:	A

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## City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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Employee Employee Name Number	Work Unit	Payroll.	Budget	Date Paid	Earned			Event Description	Agency Spec	. Amount	Hours	Pymt Stat
		Code				ik Stadi	i pare str		Code			
MEX.Com, Representation of the Article Article Article Article and Article and Article Article article article	7948	7999	9200	10/6/06	) t ter ann <del>e the standard out atte</del> at	) Shou arts (Spain)	การเหตุ เริ่มทางพร	PREMIUM		i Later called the	00	
	1				2/10/03	.140	1422	OT PREMIUM		\$1.35	00 00	A .
	i i				2/11/03	140	1422	OT	(4276138464) 	\$1.79	00:	i A
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		}						PREMIUM		60.00	00	A
	ł				2/16/03	140	1422	OT		\$0.90	00: 00	^
	i l				2/19/03	140	1422	1 Andrew Charles (Charles and Charles Charles and		\$0.45	00	A.
								PREMIUM			- <u>0</u> 0	
			   		3/3/03	140	1422	OT PREMIUM		\$0.45	00: 00	A
					374/03	140	1422	OT PREMIUM		\$0.67	- 00 - 00	A
	2				3/5/03	140	1422	an a		\$0.23	00:	A
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				ļ	3/11/03	140	1422	OT		\$0,45	00: 00	<b>A</b>
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					3/18/03		1422			\$0.90	00: 00	्रे 🗛
					3/10/03	yaçı P,™an Qaşibil, andai }		PREMIUM		NC C2	00:	A
					3/19/03	140	1422	PREMIUM		\$2.24	00.	
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								PREMIUM		<b>61</b> 35	00 00:	A
				1	3/26/03	140	1422	OT PREMIUM		\$1.35	00	
					3/28/03	140	1422	OT PREMIUM	6 i di	\$0,45		<b>^</b>
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					4/8/03	140	1422	la constant actual actual		\$0.45	00:	A

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## City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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mployee Name	Employee Number	Work Unit	Payroft Dist	Budget. Gode	Date Paid	, Earned Date	Bal Num		Event Description	Agency Spec	Amount	B D. C. B. B.	. Pymt ∿_Stat
	1.59295	1990) 1990)	Code	85 S.M.		A 72 Q	A in	建筑 正		Code			in jene Savet ve I
		7948	7999	9200	10/6/06	l for a de la			PREMIUM		an a	00	gen laanseeffi 1
						4/11/03	140	1457	OT PREMIUM		\$6.28	00: 00	A
		ł				4/19/03	- 140	1422	от		\$0.67	00:	A
		Í	2			ex de de s			PREMIUM			00 <sup>-</sup> 1	
						4/25/03	140	1457			\$4.03	00:	A
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						6/23/03	140	1422	anda an	olingen anderen andere Name	\$0.45	<b>0</b> 0:	A
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							10-5-57	1422	or	and a strategy was assessed	\$0.47	00;	Å
						7/22/02		1477	PREMIUM		*0 c0	00 sta	(700),972 (700),972 (700),972 (700),972
						7/23/03	140	1422	OT PREMIUM		\$0.69	00: 00	A
. t						7/25/03	140	1422	бт		\$0.23	ÖÖ:	A
		l I							PREMIUM			୍ର୍ର୍ର ଉତ	
						8/6/03	140	1422	от		\$0.47	00:	А

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## City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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mployee	Employee	Work	Payroll	Budget	Date Paid	Earned . Date		Event	Event Description		Amount	Hours	· Pym Stat
Name	sNumber_	Unit	Dist Gode	. Code	- araio	U ALCO	1. <b>401.1</b>	iype.		Code			
		7948	7999	9200	10/6/06	###\$\$\$\$\$\$\$\$\$\$\$\$\$\$ ####\$\$\$\$\$\$	elin" (1957) (1974) (1974) Historia	and a second	PREMIUM			00	
		,				8/8/03	140	1422	OT PREMIUM		\$0.47	00: 00	A
	2         				·	8/10/03	140	1457	OT		\$5.54	00:- 00	A
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						8/15/03	140	1411	OT	9111	\$4.85	00: 00	A
						8/1.6/03	140	1422	ог		\$0.47		Â
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	ł	ĺ				8/19/03	140	1426	OT PREMIUM		.,,c¢	00.	
						8/21/03	140	1422	ot 📖		\$ \$0.23	- oo:	S.
	, ,								PREMIUM			00	
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	}			ł		8/29/03	<b>340</b>	1422	the management of the second s		50,92	00:	1
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									ØT		\$3.70	00	
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				Ì		9/2/03	140	1457	PREMIUM		\$5.54	00: 00	A
			Ì			9/13/03	140	1422	OT PREMIUM		\$0.23	00 00	
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						9/23/03		1422	OT PREMIUM	and a second sec	\$0.69	00: 00	A
						9/24/03	140	3422	of 🦷		\$0.23	00.	A

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## City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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Selected Parameters: Payroll Number(s): 57

Employee	Emplóyee	Work	Payroll	Budget	Date	Earned			Event Agency		Hours	Pymt Stat
Name	Number	Unit.	Dist Code	Code	Paid	, Date .	Num.	Туре	Description Spec . Code			- June La Sal-
		7948	7999	9200	10/6/05	ρ <u>G</u>			PREMIUM	nemeral.	00	1
						9/28/03	140	1457	OT PREMIUM	\$4.62	00: 00	Α
	1					9729703	140	1422		\$0.69		\$ <b>A</b> -
						9/30/03	1 <b>40</b>	1424	PREMIUM	\$2.78	00 00:	A
						9/30/03			PREMIUM		00	
		}				10/1/03.	140		OT PREMIUM	\$0.23	CD. 00-	A .
			(       			10/2/03	1 <b>40</b>	1422	ot	\$1.85	00:	A
						10/6/03			PREMIUM		00 	A
1						0.01040403	40	1422 2	PREMIUM	使行动的	00	
						10/8/03	140	1422	OT PREMIUM	\$0.46	00: 00	Α
	}	; ;				1.0/15/03	- 140	ា422	ot see	\$0.92		Â
						10/20/02	140		PREMIUM	\$0.92	00:	A
						10/20/03	140	1422	OT PREMIUM	30.32	00.	
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## City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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Selected Parameters:

Payroll Number(s): 57 Event Agency Amount Hours Bymt Event Employee, Employee, Work Payroll Budget Earned Bal Date 臺口臺灣於 🖉 Stat Date Num Type Description Spec Name Number Unit Dist Code Paid Code Code Service Sector (Sector) 19 443 00 PREMIUM 7999 9200 10/6/06 7948 00 \$0.46 1422 ΘŤ 11/12/03 140 00 PREMIUM 00: А \$0.45 11/13/03 140 1422 OT 00 PREMIUM \$0.46 CO. 11215/03 140 1422 ot is a ÔŌ. PREMIUM 00: \$0.46 Α 11/21/03 140 1422 OT 00 PREMIUM 00: 4 \$2.77 OT 👘 11/23/03 140+ 1424 'ÒO' PREMIUM \$6.00 00: A 1457 OT 11/26/03 140 00 PREMIUM OT \$2.77 00: 12/3/03 140 1424 00 PREMIÚM 00: Α \$0.46 12/5/03 140 1422 OT 00 PREMIUM OT \$0.46 00. 12/12/03 140 1422 A 00 PREMIUM QQ: А OT \$0.46 12/23/03 140 1422 00 PREMIUM 00 \$0.46 A 1422 OT 1/6/04 140 00 PREMIUM \$0.92 00: А 1/19/04 140 1422 OT 00 PREMIUM Cotass -1/20/04 -140-- 11457 \$5.55 ÔŌ: A 00 PREMIUM 1/21/04 140 1422 OT \$0.70 00: A PREMIUM 00 OT ST Ŏ0: A 199 \$0.23 1/26/04 140 1422 PREMIUM .00 00: 1/30/04 140 1457 OT \$5.55 А 00 PREMIUM + 1422 \$0.23 00: 1 Ά 2/2/04 140 OT 00 PREMIUM  $t \sim p$ 00: 2/3/04 140 1457 OT \$6.47 А PREMIUM 00 2/4/04 140 1422 ÔŤ. 00: А \$0.46

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# City Human Resource Management System City of New York Pay Details Between Jul 14, 2006 and Dec 1, 2006

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			1					ΡΥΜΤ			00	
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				Total for	Dec 1, 200	<b>6</b>				<b>\$1,000.00</b>	0:00	