



Office *of the* Inspector General

SOCIAL SECURITY ADMINISTRATION

*Audit Report*

Match of Massachusetts Death  
Information Against Social Security  
Records

*A-01-17-50244 | September 2017*

**OIG** Office of the Inspector General  
SOCIAL SECURITY ADMINISTRATION

**MEMORANDUM**

**Date:** September 8, 2017

**Refer To:**

**To:** The Commissioner

**From:** Acting Inspector General

**Subject:** Match of Massachusetts Death Information Against Social Security Records (A-01-17-50244)

The attached final report presents the results of the Office of Audit's review. The objective was to determine whether individuals listed as deceased by the Massachusetts Registry of Vital Records and Statistics were listed in Social Security Administration records as receiving Social Security benefit payments or acting as representative payees.

If you wish to discuss the final report, please call me or have your staff contact Rona Lawson, Assistant Inspector General for Audit, 410-965-9700.



Gale Stallworth Stone

Attachment

# Match of Massachusetts Death Information Against Social Security Records

## A-01-17-50244



September 2017

Office of Audit Report Summary

### Objective

To determine whether individuals listed as deceased by the Massachusetts Registry of Vital Records and Statistics (MRVRS) were listed in Social Security Administration (SSA) records as receiving Social Security benefit payments or acting as representative payees.

### Background

To identify and prevent payments after death, section 205(r) of the *Social Security Act* requires that SSA establish a program under which States can voluntarily contract with the Agency to provide death data to match against its records.

To ensure SSA has all available death information, we obtained from the MRVRS a data file of more than 2 million individuals who died in the State from January 1980 through August 2016.

We validated the Social Security numbers, names, or dates of birth on about 1.8 million records. We matched these validated records to SSA's records to identify deceased individuals who were receiving SSA benefit payments; listed as representative payees; and non-beneficiaries with unrecorded deaths on SSA's records.

### Findings

MRVRS death information was not always on SSA's records. As a result, SSA issued approximately \$3.6 million in payments after death to 41 individuals who died from 1980 through 2014. In addition, we identified 8 deceased individuals' representative payees who were issued \$278,540 in payments after death and 13,891 non-beneficiaries who were likely deceased with no death information on SSA's records.

### Conclusion

While we found SSA issued payments after death for a small number of beneficiaries who died in Massachusetts, the cases we identified represent an opportunity for SSA to reduce payments after death and improve the completeness of its death information.

During our review, we provided SSA with MRVRS death data and any necessary death certificates to update its records or take other appropriate action on these cases. Before we issued this report, SSA suspended or terminated benefits, replaced deceased representative payees, and added death information to its records for some of the unrecorded deaths we brought to its attention. In addition, the Agency or Office of Investigations continued reviewing the other outstanding death cases. Therefore, we made no recommendations for further corrective action.

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## ABBREVIATIONS

C.F.R.	Code of Federal Regulations
CY	Calendar Year
DMF	Death Master File
EDR	Electronic Death Registration
EVS	Enumeration Verification System
MRVRS	Massachusetts Registry of Vital Records and Statistics
OASDI	Old-Age, Survivors and Disability Insurance
OI	Office of Investigations
OIG	Office of the Inspector General
POMS	Program Operations Manual System
SSA	Social Security Administration
SSI	Supplemental Security Income
SSN	Social Security Number
U.S.C.	United States Code

## OBJECTIVE

Our objective was to determine whether individuals listed as deceased by the Massachusetts Registry of Vital Records and Statistics (MRVRS) were listed in Social Security Administration (SSA) records as receiving Social Security benefit payments or acting as representative payees.<sup>1</sup>

## BACKGROUND

In Fiscal Year 2016, SSA paid about \$968 billion under the Old-Age, Survivors and Disability Insurance (OASDI) and Supplemental Security Income (SSI) programs to nearly 66 million beneficiaries.<sup>2</sup> Under these programs, payment to a beneficiary or recipient terminates when the individual dies.<sup>3</sup>

To identify and prevent payments after death, section 205(r) of the *Social Security Act* requires that SSA establish a program under which States can voluntarily contract with the Agency to provide death data to match against its records.<sup>4</sup> When SSA receives and processes death data, its systems terminate payments to beneficiaries. In addition, SSA's systems record dates of death on its Numident file, which stores personally identifiable information for individuals who have been issued a Social Security number (SSN).<sup>5</sup> SSA's full file of death information, as well as the publically available Death Master File (DMF), are created from Numident information. As required by law,<sup>6</sup> SSA provides its full file of death information to other Federal benefit paying agencies to prevent payments after death.<sup>7</sup>

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<sup>1</sup> SSA appoints a representative payee to receive and manage benefit payments for individuals unable to manage or direct the management of their finances because of their youth or mental and/or physical impairments. *Social Security Act*, 42 U.S.C. § 405(j) (2015) and 1383(a)(2)(A)(ii) (2016).

<sup>2</sup> SSA, *Agency Financial Report, Fiscal Year 2016*, pp. 7-8 (November 9, 2016).

<sup>3</sup> 20 C.F.R. §§ 404.311(b) (2003), 404.316(b)(1) (2005), and 416.1334 (2015). We use the term "beneficiary" throughout this report to reference OASDI beneficiaries and/or SSI recipients.

<sup>4</sup> 42 U.S.C. § 405(r) (2015).

<sup>5</sup> SSA, *POMS, GN-General*, ch. GN 026, subch. GN 02602.050, sec. A (February 1, 2017).

<sup>6</sup> 42 U.S.C. § 405(r)(3) (2015). Other Federal benefit-paying agencies include the Railroad Retirement Board, Centers for Medicare and Medicaid Services, Internal Revenue Service, Department of Veterans Affairs, and Office of Personnel Management, etc.

<sup>7</sup> SSA also provides the DMF—which is an extract of its death information that does not include State death data—to the Department of Commerce, which sells it to public and private customers. SSA, *POMS, GN-General*, ch. GN 033, subch. GN 03315.015, sec. A (January 6, 2017).

## Improving Death Information

We have issued several reports related to death information on SSA's records.<sup>8</sup> We also previously determined that SSA's procedures did not ensure a new representative payee was selected when a current representative payee died.<sup>9</sup> In response to our June 2015 report, SSA agreed with our recommendation to replace deceased representative payees identified and was continuing efforts to upgrade systems to ensure deceased payees are timely identified and replaced.

SSA has been working with States to streamline death reports through the Electronic Death Registration (EDR) process.<sup>10</sup> Through EDR, States verify an individual's SSN before they submit the death report to SSA. SSA can then immediately terminate benefits and post the death to the Numident. In 2015, Massachusetts started reporting death information using EDR.

## Scope and Methodology

To ensure SSA has all available death information, we obtained from the MRVRS a data file of more than 2 million individuals who died in the State from January 1980 through August 2016.<sup>11</sup> We reformatted the MRVRS death data to conduct our matches against SSA's records. We ran the more than 2 million records through SSA's Enumeration Verification System and selected about 1.8 million records that matched on either (a) SSN and name or (b) name, date of birth, and a different SSN. We matched these 1.8 million validated records to SSA's OASDI and SSI payment records to identify beneficiaries or representative payees who were receiving SSA payments but who had a date of death per Massachusetts. We also matched the MRVRS death data to SSA's full file of death records to identify individuals who were not receiving OASDI benefits or SSI payments (that is, non-beneficiaries) and who had unrecorded deaths in SSA's Numident system.

Our initial analysis found that SSA was still processing deaths for individuals who died in Massachusetts in Calendar Years (CY) 2015 and 2016. Therefore, we focused our review on

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<sup>8</sup> SSA, OIG, *Match of California Death Information Against Social Security Administration Records*, A-06-14-24138 (April 2017); *Numident Death Information Not Included on the Death Master File*, A-06-16-50069 (September 2016); *Office of Personnel Management Deaths Not in the Social Security Administration's Systems*, A-01-13-23032, (August 2016); and *Payments to Individuals with Deaths Reported in California from 1980 to 1987*, A-06-14-21416 (August 2014).

<sup>9</sup> SSA, OIG, *Deceased Representative Payees*, A-01-14-34112, (June 2015), *Follow up on the Social Security Administration's Procedures to Identify Representative Payees Who Are Deceased*, A-01-06-16054, (October 2006); and *The Social Security Administration's Procedures to Identify Representative Payees Who Are Deceased*, A-01-98-61009, (September 1999).

<sup>10</sup> SSA, OIG, *State Use of Electronic Death Registration Reporting*, A-09-15-50023 (July 2017). We found States that used EDR did not report all deaths using the system.

<sup>11</sup> The MRVRS collects, processes, corrects, and issues copies of vital records (birth, death, or marriage certificate) that occurred in the State since 1926.

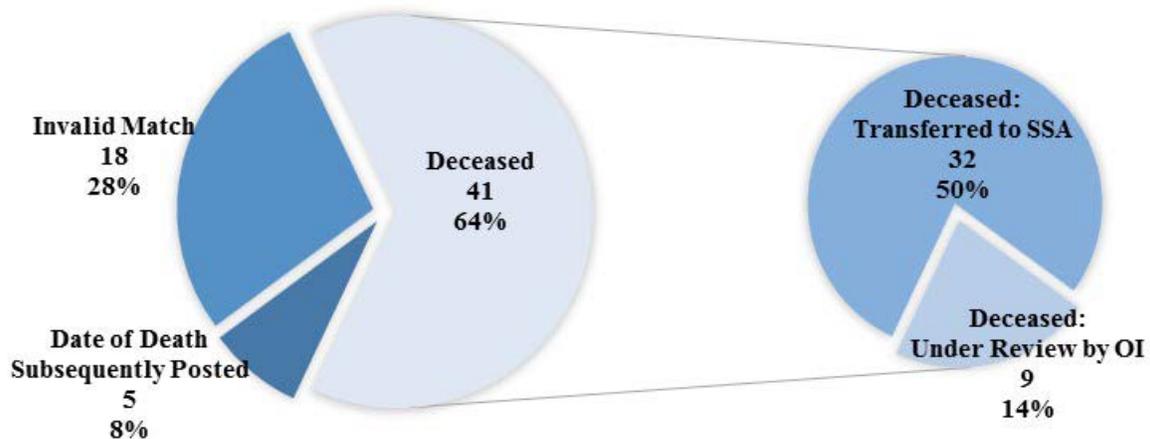
beneficiaries and representative payees who died in Massachusetts during CYs 1980 through 2014. Our review of non-beneficiaries included those who died in CYs 1980 through 2016. For further information on our scope and methodology, see Appendix A.

## RESULTS OF REVIEW

MRVRS death information was not always recorded on SSA's records. From the file of 1.8 million Massachusetts death records (where we could validate the SSN or name and date of birth), we identified

- 41 beneficiaries who were issued about \$3.6 million in payments after death<sup>12</sup> (as of August 2017, our Office of Investigations [OI] was reviewing 9 cases, and we had transferred 32 to SSA; see Figure 1);
- 18 invalid matches that resulted from misreported data;
- 5 beneficiaries who had a date of death subsequently posted on SSA's records;
- 8 representative payees who were issued \$278,540 after death; and
- 13,891 non-beneficiaries who were likely deceased whose deaths were not recorded in SSA's records.

**Figure 1: Status of SSA Beneficiaries Matched to MRVRS Death Records**



We provided SSA with MRVRS death data and any necessary death certificates to update its records or take other appropriate action on these cases. As of August 2017, SSA had suspended or terminated benefits, replaced deceased representative payees, and added death information to its records for some of the unrecorded deaths brought to its attention. In addition, the Agency or OI continues reviewing the outstanding cases.

<sup>12</sup> The \$3.6 million includes \$2.5 million SSA assessed and \$1.1 million we estimated in payments after death.

## Deceased Beneficiaries: Payments After Death

We identified 41 beneficiaries who were issued about \$3.6 million in payments after death. The average payment issued after death was \$88,000 and ranged from about \$16,000 to \$312,000.<sup>13</sup>

- We transferred 32 cases to SSA for review and appropriate action.
  - SSA terminated benefits to 28 beneficiaries and assessed about \$2.1 million in overpayments (see Appendix B, Table B–1). For example, a Massachusetts man died in November 2014. SSA’s systems did not contain a date of death. Consequently, payments continued after death. In January 2017, OI verified the death and determined that payments issued after death were in the individual’s bank account. We referred this case to SSA. In May 2017, SSA terminated retirement benefits and reclaimed the \$42,550 paid after death.

In another example, a Massachusetts woman died in August 2014. Her date of death was recorded on SSA’s Numident; however, SSA’s systems did not terminate her OASDI benefit payments. Consequently, OASDI payments continued after death. Because SSA was aware of this death, OI did not open an investigation. We referred this case to SSA. In February 2017, SSA terminated retirement benefits, and, as of August 2017, had reclaimed \$1,400 of the \$43,370 paid after death.

- SSA continued reviewing four beneficiaries. For these four beneficiaries, SSA suspended benefits to one but did not quantify payments after death. We estimated SSA paid about \$412,000 after death to the four beneficiaries (see Appendix B, Table B–2).
- OI was reviewing nine cases that involved possible fraud. For three cases, SSA posted about \$400,000 in overpayments (see Appendix B, Table B–3). For the remaining six cases, SSA paid approximately \$668,000 after death (see Appendix B, Table B–4). As of August 2017, one case was being pursued by the U.S. Attorney’s Office, which indicted a woman for allegedly using her deceased husband’s benefit payments. The husband died in April 2004; however, SSA’s systems did not contain a date of death. Consequently, payments continued until February 2017. SSA terminated benefits and assessed a \$205,000 overpayment.

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<sup>13</sup> The \$3.6 million includes \$2.5 million SSA assessed and \$1.1 million we estimated in payments after death. The \$2.5 million in assessed payments after death averaged \$81,000 paid over an average period of 83 months. As of August 2017, SSA had recovered \$192,000 of the \$2.5 million. The \$1.1 million in estimated payments after death averaged \$108,000 paid over an average period of 118 months.

Payments after death occurred in these 41 cases because the beneficiary’s death information was not on SSA records.<sup>14</sup> As a result, SSA did not terminate benefit payments when the individuals died or approved benefit claims filed after the individuals’ death. For example, a Massachusetts man died in December 1993. His date of death was not recorded on SSA’s records, and his disability benefit payments continued. In November 1994, the claimant’s record was converted from disability benefits to retirement benefits. Because this claim involved possible fraud or identity theft, we referred it to OI. As of August 2017, SSA had terminated payments and assessed an overpayment of \$263,000 while OI continued to investigate.

See Table 1 for a breakout of the cases based on the beneficiary’s address in SSA’s records.

**Table 1: Payments After Death by State or Territory**

State or Territory	Cases	Payments After Death
Massachusetts	35	\$3,099,490
Texas	1	164,090
Puerto Rico	1	135,380
New York	2	138,750
Connecticut	1	38,650
Rhode Island	1	15,580
<b>Total</b>	<b>41</b>	<b>\$3,591,940</b>

## Deceased Beneficiaries: Invalid Matches and Deaths Subsequently Posted

We determined that 18 cases were invalid matches.<sup>15</sup> For example, our match identified a beneficiary who allegedly died in February 2011. Our investigators went to the individual’s residence and determined she was alive. The SSN the State reported was incorrect. Therefore, our match was not valid, and the death was misreported by MRVRS.

<sup>14</sup> For two cases, SSA’s records contained the beneficiary’s date of death, but benefits were not terminated (as described in the example of a Massachusetts woman on page 4).

<sup>15</sup> For these 18 cases, we obtained death certificates and reviewed parents’ names and places of birth to further validate the data. In 12 cases, SSA’s Enumeration Verification System identified a unique SSN based on the name and date of birth provided by MRVRS. However, upon further review, we determined the SSN was not correct and the individual was alive. In four cases, the Enumeration Verification System validated the SSN provided by MRVRS; however, our investigators determined the individuals were alive. In the remaining two cases, the Enumeration Verification System validated the SSN; however, our investigators determined the cases involved identity theft and the beneficiaries were alive (the identify thieves were deceased).

In addition, five beneficiaries had dates of death subsequently posted on SSA's records. This occurred because sources other than the OIG notified SSA about these individuals' deaths. Therefore, SSA posted deaths to the records before we transferred our cases to the Agency.

## Deceased Representative Payees

We identified eight representative payees who were deceased. As of August 2017, we estimated SSA had issued \$278,540 to these representative payees after death.

When a representative payee dies, SSA's policy is to select a new payee.<sup>16</sup> By replacing deceased representative payees, SSA aims to ensure that funds are used to meet the beneficiary's needs, such as food, clothing, shelter, and medical care.

Of the eight representative payees, SSA's systems contained death information for seven. Although these deaths were on SSA's records, SSA did not replace the decedents as representative payees. For the remaining representative payee, we obtained a Massachusetts death certificate.

We provided SSA these eight cases and one death certificate to take appropriate action. As of August 2017, SSA had replaced six representative payees, continued reviewing one case, and terminated one record because the beneficiary had also died.

## Deceased Non-beneficiaries

We identified 13,891 non-beneficiaries who were likely deceased without a date of death in SSA's records. A majority (55 percent) of these individuals died in the 1980s, see Table 2.

**Table 2: Deceased Non-Beneficiaries by Year of Death**

Year of Death	Number of Records	Portion of Records
1980-1989 <sup>17</sup>	7,631	55%
1990-1999	1,790	13%
2000-2009	1,505	11%
2010-2016	2,963	21%
Unknown	2	0%
<b>TOTAL</b>	<b>13,891</b>	<b>100%</b>

<sup>16</sup> 20 C.F.R. §§ 404.2050(d) (2004) and 416.650(d) (2004).

<sup>17</sup> Our analysis showed that 6,919 (91 percent) of the 7,631 records had a date of death before January 1, 1986.

In March 2017, we provided SSA a file of these deceased individuals. As of June 2017, SSA was reviewing the integrity of the Massachusetts death data to determine whether these deaths should be recorded in its records. Resolution of these cases would reduce SSA's exposure to future improper payments and improve the accuracy and completeness of the death information SSA maintains.<sup>18</sup> As illustrated in a previous example, if deaths are not recorded on SSA's records, an identity thief could attempt to fraudulently file for SSA benefits using a deceased individuals' SSN.

According to SSA, prior efforts to add historical death data to non-beneficiary records was challenging because of inconsistent and inaccurate data provided by participating States.<sup>19</sup> Therefore, before recording MRVRS death information, the Agency reported it must conduct extensive data analysis. As previously noted, our own matching for this audit identified 18 invalid records and about 200,000 records for which we could not validate the SSN, name, and/or date of birth.

## CONCLUSION

MRVRS death information was not always recorded on SSA's records. As a result, SSA issued approximately \$3.6 million after death to 41 individuals who died in Massachusetts from 1980 through 2014. In addition, we identified 8 deceased individuals listed as representative payees who were issued \$278,540 in payments after death and about 14,000 non-beneficiaries who were likely deceased with no death information on SSA's records. Although we found the MRVRS data were not completely accurate and SSA issued payments after death for a small number of beneficiaries who died in Massachusetts, the cases we identified represent an opportunity for SSA to reduce payments after death and improve the completeness of its death information.

During our review, we provided SSA with MRVRS death data and any necessary death certificates to update its records or take other appropriate action on these cases. Before we issued this report, SSA suspended or terminated benefits, replaced deceased representative payees, and added death information to its records for some of the unrecorded deaths we brought to its attention. In addition, the Agency or OI continued reviewing the other outstanding death cases. Therefore, we made no recommendations for further corrective action.

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<sup>18</sup> Although SSA shares its death information with other Federal benefit-paying agencies, the other agencies should independently verify an individual's death before they take adverse action. Also, based on a January 2013 law, SSA is taking steps to improve the accuracy of its death information; *Improper Payments Elimination and Recovery Improvement Act of 2012*, Pub. L. No. 112-248, Sec. 5(g)(1), 126 Stat. 2390, p. 2396 (January 10, 2013).

<sup>19</sup> SSA, OIG, *Numident Death Information Not Included on the Death Master File, A-06-16-50069*, Appendix B, page B-2 (September 2016).

## AGENCY COMMENTS

SSA had no comments on the report; see Appendix C.

A handwritten signature in black ink that reads "Rona Lawson". The signature is written in a cursive style with a long, sweeping tail on the "n" of "Lawson".

Rona Lawson  
Assistant Inspector General for Audit

# *APPENDICES*

## Appendix A – SCOPE AND METHODOLOGY

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- Reviewed applicable sections of the *Social Security Act* and the Social Security Administration’s (SSA) rules, policies, and procedures.
- Reviewed prior Office of the Inspector General (OIG) reports.
- Obtained from the Massachusetts Registry of Vital Records and Statistics (MRVRS) a data file of more than 2 million individuals who died in the State from January 1980 through August 2016.
- Reformatted MRVRS death data to conduct matches against SSA’s records.
- Validated about 1.8 million individuals’ Social Security numbers (SSN), names, or dates of birth using SSA’s Enumeration Verification System (EVS) from the file of over 2 million individuals with dates of death from MRVRS.<sup>1</sup>
- Matched the approximately 1.8 million validated MRVRS death records to SSA’s current pay Old-Age, Survivors and Disability Insurance (OASDI) and Supplemental Security Income (SSI) records, as of July 2016. We identified 3,181 individuals whom Massachusetts listed as deceased but appeared to be receiving OASDI benefits or SSI payments.
  - Through further data analysis,<sup>2</sup> we narrowed our population from 3,181 to 1,055 individuals who were receiving benefits in 2017—64 who died in Calendar Years (CY) 1980 to 2014 and 991 who died in CY 2015 or 2016, see Table A-1.

**Table A–1: Deceased Individuals Matched to SSA Current Pay Records by CY of Death**

CY of Death	Number of Cases
1980-1990	9
1991-2000	9
2001-2010	19
2011-2014	27
<b>Subtotal</b>	<b>64</b>
2015	361
2016	630
<b>Subtotal</b>	<b>991</b>
<b>TOTAL</b>	<b>1,055</b>

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<sup>1</sup> Validated records include MRVRS death records that agreed with SSA’s records on name and SSN or name, date of birth, and a different SSN.

<sup>2</sup> Our additional analysis showed that SSA added the death information to its records and/or the beneficiary was no longer collecting benefits.

- For the 991 cases with deaths in CYs 2015 and 2016, our analysis found that SSA was still processing these deaths.<sup>3</sup> Therefore, we focused our review on current pay cases with deaths that occurred in Massachusetts during CYs 1980 through 2014.
- For the 64 cases with deaths in CYs 1980 to 2014, we
  - obtained Massachusetts death certificates;
  - verified deaths by matching places of birth and parents' names;
  - referred verified cases to our Office of Investigations for review;
  - referred to SSA cases the Office of Investigations determined (a) did not involve potential fraud, (b) payments after death did not meet prosecution thresholds, or (c) payments after death were still in the bank to which SSA had direct deposited the funds;
  - summarized overpayments posted by SSA; and
  - estimated payments after death for cases under review by SSA or our Office of Investigations as of August 2017.
- Matched the approximately 1.8 million validated MRVRS death records to SSA's representative payee SSNs for OASDI and SSI beneficiaries in current pay as of July 2016. We identified eight representative payees whom Massachusetts listed as deceased in CYs 1980 to 2014.<sup>4</sup> For these cases, we
  - verified the representative payee was still on the record as of 2017;
  - obtained Massachusetts death certificates, as needed;
  - referred cases to SSA to review; and
  - summarized payments issued after death to representative payees.
- Matched approximately 1.7 million validated Massachusetts death records to SSA's full file of death records as of March 2017.<sup>5</sup> We identified 13,891 non-beneficiaries whom Massachusetts listed as deceased with no death listed on SSA's Numident file. We referred these cases to SSA to analyze and take appropriate action.

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<sup>3</sup> In March 2017, we provided SSA a file of 664 cases (from the 991 cases) that were still in current pay without a death on the record to review. As of September 2017, 542 individuals remained in current pay. We did not obtain death certificates for these cases.

<sup>4</sup> In March 2017, we provided SSA a file of 17 representative payees whom MRVRS listed as deceased in CYs 2015 through 2016 to review. We did not obtain death certificates for these cases.

<sup>5</sup> Validated records are MRVRS death records that agreed with SSA's EVS records on SSN, name, and date of birth.

We conducted our review from February through August 2017 in Boston, Massachusetts. The principal entities reviewed were the Offices of the Deputy Commissioners for Operations and Systems. Although we could only validate the names, dates of birth, or SSNs for about 1.8 million of the 2 million MRVRS records and we also identified 18 records with invalid data (as discussed in “Deceased Beneficiaries: Invalid Matches and Deaths Subsequently Posted” section of the report on page 5), we concluded that the data were sufficiently reliable to meet our objective. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## Appendix B – SUMMARY OF PAYMENTS AFTER DEATH

The Social Security Administration (SSA) receives reports of an individual’s death from various sources, such as family, representative payees, State Bureaus of Vital Statistics, and other Federal agencies. When an individual is reported as deceased, SSA should terminate payments to Old-Age, Survivors and Disability Insurance (OASDI) beneficiaries and Supplemental Security Income (SSI) recipients.<sup>1</sup>

As of August 2017, our matches of Massachusetts death data against SSA’s records identified 41 beneficiaries who were paid about \$3.6 million in payments after death.<sup>2</sup> Of the 41 cases, our Office of Investigations (OI) was reviewing 9 cases and we had referred 32 to SSA—see Tables B-1 through B-4 for case details.<sup>3</sup>

**Table B-1: Payments After Death—Cases Referred to SSA and Benefits Terminated**

Case	Benefit	Date of Death	Months Paid After Death	Overpayment Assessed After Death	Recovered Overpayment as of August 2017
1	OASDI	December 1993	277	\$262,910	\$0
2	OASDI	March 2006	134	201,320	3,170
3	OASDI	August 1987	356	164,090	2,970
4	OASDI	February 2008	112	160,130	3,770
5	OASDI	June 2010	80	155,550	2,010
6	OASDI	August 2009	94	140,910	0
7	OASDI	September 2006	126	127,590	0
8	OASDI	January 2005	148	125,090	1,030
9	OASDI	October 2012	54	86,510	1,590
10	OASDI	March 2011	73	73,160	0
11	OASDI	March 2013	52	61,750	2,400
12	OASDI	July 1999	60	49,490	0
13	SSI	April 2012	61	44,020	0
14	OASDI	August 2014	30	43,370	1,400
15	OASDI	November 2014	30	42,550	42,550
16	OASDI	August 2014	33	39,080	2,370
17	OASDI	August 2014	34	37,160	1,060
18	SSI	April 2013	49	35,600	11,740

<sup>1</sup> 20 C.F.R. §§ 404.311(b) (2003), 404.316(b)(1) (2005), and 416.1334 (2015).

<sup>2</sup> The \$3.6 million includes \$2.5 million SSA assessed and \$1.1 million we estimated in payments after death. The \$2.5 million assessed payments after death averaged \$81,000 paid over an average period of 83 months and ranged from \$22,000 to \$263,000 for 25 to 356 months. As of August 2017, SSA recovered \$192,000 of the \$2.5 million in assessed payments after death. The \$1.1 million in estimated payments after death averaged \$108,000 paid over an average period of 118 months and ranged from \$16,000 to \$312,000 for 20 to 259 months.

<sup>3</sup> Dollars were rounded to whole numbers.

Case	Benefit	Date of Death	Months Paid After Death	Overpayment Assessed After Death	Recovered Overpayment as of August 2017
19	SSI	December 2013	41	29,920	24,870
20	OASDI	May 2013	48	28,810	0
21	OASDI	December 2013	42	28,560	660
22	SSI	February 2014	39	28,480	5,140
23	OASDI and SSI	May 2014	37	26,050	17,040
24	OASDI	June 2014	35	25,540	0
25	OASDI	June 2014	35	25,370	0
26	SSI	July 2014	34	24,140	19,020
27	OASDI	November 2014	25	23,490	23,490
28	SSI	October 2014	30	21,970	21,970
<b>TOTAL</b>				<b>\$2,112,610</b>	<b>\$188,250</b>

**Table B-2: Payments After Death—Cases Referred to SSA and Under Review as of August 2017**

Case	Benefit	Date of Death	Estimated Payments After Death	Case Status
1	OASDI	June 1995	\$186,440	Referred to SSA
2	OASDI	December 2007	86,410	Referred to SSA
3	OASDI	April 2001	77,570	Referred to SSA
4	OASDI	November 2010	61,180	Referred to SSA
<b>TOTAL</b>			<b>\$411,600</b>	

**Table B-3: Payments After Death—Cases Referred to OI and Benefits Terminated**

Case	Benefit	Date of Death	Months Paid After Death	Assessed Overpayment After Death	Recovered Overpayment as of August 2017	Case Status
1	OASDI	April 2004	154	\$205,370	\$3,990	Referred to OI
2	OASDI	March 2000	205	155,740	0	Referred to OI
3	OASDI	July 2014	34	38,650	0	Referred to OI
<b>TOTAL</b>				<b>\$399,760</b>	<b>\$3,990</b>	

**Table B-4: Payments After Death—Cases Referred to OI and Pending as of August 2017**

Case	Benefit	Date of Death	Estimated Payments After Death	Case Status
1	OASDI	December 1996	\$312,230	Referred to OI
3	OASDI	January 2005	135,380	Referred to OI
4	OASDI	September 2009	86,530	Referred to OI
5	OASDI	September 2010	64,170	Referred to OI
6	OASDI	November 2009	54,080	Referred to OI
7	OASDI	February 1992	15,580	Referred to OI
<b>TOTAL</b>			<b>\$667,970</b>	

**Table B-5: Questioned Costs—Assessed and Estimated Payments After Death**

Source	Number of Cases	Amount
Overpayments Assessed—Cases Referred to SSA (Table B-1)	28	\$2,112,610
Estimated Payments After Death—Cases Referred to SSA (Table B-2)	4	411,600
<b>Sub-Total</b>	<b>32</b>	<b>\$2,524,210</b>
Overpayments Assessed—Cases Referred to OI (Table B-3)	3	\$399,760
Estimated Payments After Death—Cases Referred to OI (Table B-4)	6	667,970
<b>Sub-Total</b>	<b>9</b>	<b>\$1,067,730</b>
<b>Total</b>	<b>41</b>	<b>\$3,591,940</b>

## Appendix C – AGENCY COMMENTS

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## SOCIAL SECURITY

### MEMORANDUM

Date: August 28, 2017

Refer To: SIJ-3

To: Gale S. Stone  
Acting Inspector General

From: Stephanie Hall /s/  
Acting Deputy Chief of Staff

Subject: Office of the Inspector General Draft Report, "Match of Massachusetts Death Information Against Social Security Records" (A-01-17-50244)--INFORMATION

Thank you for the opportunity to review the draft report. We have no comments.

Please let me know if we can be of further assistance. You may direct staff inquiries to Gary S. Hatcher at (410) 965-0680.

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