

# Numberholders Age 100 or Older Who Did Not Have Death Information on the Numident

## A-06-21-51022



July 2023

Office of Audit Report Summary

### Objective

To determine whether the Social Security Administration (SSA) had effective controls to annotate death information on the Numident records of numberholders who exceeded maximum reasonable life expectancies.

### Background

SSA matches death reports it receives from various sources against its payment records and records dates of death on the Numident, an electronic file that contains personally identifiable information for each person issued a Social Security number (SSN). SSA uses Numident information to create its full file of death information we refer to as the full Death Master File (DMF). SSA shares the full DMF, as authorized, with Federal benefit-paying agencies.

In our March 2015 review of *Numberholders Age 112 or older Who Did Not Have a Death Entry on the Numident, A-06-14-34030*, we found SSA had not established controls to annotate death information on the Numident records of 6.5 million numberholders who exceeded maximum reasonable life expectancies and were likely deceased. Therefore, the numberholders' information did not appear in the DMF. SSA agreed to explore the feasibility of an automated process to update the millions of Numident records for individuals age 112 or older. We expanded the scope of this review to include numberholders age 100 or older.

### Results

SSA has not established controls to annotate death information on the Numident records of numberholders who exceeded maximum reasonable life expectancies. SSA added death information to the Numident records of approximately 1.5 of the 6.5 million numberholders age 112 or older discussed in our 2015 report. However, at the time of our review, although the Census Bureau estimated approximately 86,000 individuals residing in the United States were age 100 or older, SSA's Numident included approximately 18.9 million numberholders who were born in 1920 or earlier but had no death information on their Numident record. Death information missing from the Numident and the DMF hampers both SSA and Government-wide efforts to prevent and detect fraud and misuse.

In Tax Years 2016 through 2020, employers and individuals reported approximately \$8.5 billion in wages, tips, and self-employment income using 139,211 SSNs assigned to individuals age 100 or older. SSA transferred these earnings to the Earnings Suspense File, primarily because personally identifiable information provided on the workers' earnings reports did not match information in SSA enumeration records. Resolving these discrepancies will help improve the accuracy and completeness of the DMF and prevent future misuse of these SSNs.

The Department of the Treasury operates the Do Not Pay portal as part of a Government-wide initiative to prevent and detect improper payments. SSA will begin sharing its full DMF with the Do Not Pay initiative in December 2023. Taking action to include death information for the millions of numberholders omitted from the DMF would enhance Government-wide improper payment prevention and detection.

### Recommendations

We recommended SSA (1) use death information already in its records to input death information on 2.5 million numberholders' Numident records, (2) use death information in Centers for Medicare & Medicaid Services and various state death data files to input death information on approximately 498,000 Numident records, and (3) develop a methodology to add death information to the Numident records of the approximately 15.8 million remaining non-current payment status beneficiary numberholders identified by our audit. SSA disagreed with our recommendations.