

Report Summary

Social Security Administration Office of the Inspector General

May 2009



Objective

Our objective was to determine whether Social Security numbers (SSN) had been misused for employment purposes, when certain unique circumstances were present. In doing so, we examined the earnings records of numberholders we believed were less likely to work, including those who may be deceased.

Background

The Social Security Administration (SSA) assigns SSNs primarily to ensure U.S. workers receive appropriate credit for the wages and self-employment income they earned and, ultimately, to determine eligibility for and entitlement to full and accurate benefits. When an individual uses another person's SSN and name to work in the United States, SSA's system may post wages reported for that worker to the true numberholder's account. Generally, unless the true numberholder recognizes the overstatement of earnings and disclaims the wages with SSA and/or the Internal Revenue Service, these earnings remain overstated in SSA's records. This may result in SSA paying some individuals more benefits than they are entitled to receive.

To view the full report, visit
<http://www.ssa.gov/oig/ADOBEPDF/A-08-08-28060.pdf>

Potential Social Security Number Misuse in Certain Unique Populations (A-08-08-28060)

Our Findings

Our audit confirmed that numberholders' SSNs, in the unique categories we defined, *may* be misused for work. From the 5 categories reviewed, we identified 24 cases in which someone may have misused the numberholder's SSN and name, including 1 SSN that belonged to a deceased numberholder. We determined that many of these potentially misused SSNs were from Category 2—SSNs that belonged to numberholders who were age 65 to 99 who had no earnings posted to their accounts before age 65. We estimate about 6,580 of the approximately 77,400 SSNs in this Category were potentially misused for work purposes. We acknowledge that identifying and investigating each case with characteristics similar to those we identified in this review would be labor-intensive and costly—and would likely produce mixed results. Accordingly, we are not recommending that SSA take action to routinely review such occurrences.

We also concluded that SSA's Single Select system posted other's wages to aged (age 100 or older) numberholders' earnings records. In addition, we identified deceased numberholders whose Numidents did not reflect their dates of death.

Our Recommendations

We recommend that SSA:

1. Generate an alert for manual review before its system posts earnings to aged (age 100 or older) numberholders' records.
2. Remove the erroneous wages that Single Select posted to the eight records identified in our review.
3. Record the deaths identified in this review to the appropriate Numidents.

SSA agreed with the recommendations.