

Office of the Inspector General

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John R. Dyer
Principal Deputy Commissioner
of Social Security

Acting Inspector General

Patterns of Reporting Errors and Irregularities by 100 Employers with the Most Suspended Wage Items (A-03-98-31009)

Attached is a copy of our final report on the subject review. The objective of our review was to identify patterns of errors and irregularities in wage reporting for those 100 employers who had the most suspended wage items from 1993 through 1996. We also reviewed the Social Security Administration's (SSA) controls and edits to detect patterns of errors and irregularities in wage reporting practices.

In commenting on this report, SSA pointed out that the cooperation, support, and actions of the Internal Revenue Service (IRS) are necessary to effectively reduce the number of suspended wage items. As such, we plan to distribute the report to the Inspector General of IRS. You may wish to provide the report to the Commissioner of IRS for his comments and suggestions directly.

In the event you wish to comment on any further action taken or contemplated on our recommendations, please provide them within the next 60 days. If you wish to discuss the final report, please call me or have your staff contact Daniel R. Devlin, Acting Assistant Inspector General for Audit, at (410) 965-9700.

James G. Huse, Jr.

Attachment

**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**PATTERNS OF REPORTING
ERRORS AND IRREGULARITIES
BY 100 EMPLOYERS WITH
THE MOST SUSPENDED
WAGE ITEMS**

September 1999 A-03-98-31009

AUDIT REPORT



EXECUTIVE SUMMARY

OBJECTIVE

The objective of our review was to identify patterns of errors and irregularities in wage reporting for those 100 employers who had the most suspended wage items from 1993 through 1996. We also reviewed the Social Security Administration's (SSA) controls and edits to detect patterns of errors and irregularities in wage reporting practices.

BACKGROUND

Title II of the Social Security Act requires that SSA maintain records of wages employers pay to individuals. Employers report their employees' earnings to SSA annually on a Form W-2. SSA uses manual and automated edit routines to match employees' Social Security numbers (SSN) and names to SSA's master file to post their earnings to the Master Earnings File. The Earnings Suspense File (ESF) contains wage items (W-2) that fail to match SSA's name and SSN records. From 1937 to 1997, the ESF accumulated over 212 million wage items and over \$265 billion in wages that could not be posted to the proper earnings records. Since 1990, the ESF has grown by an average of 5 million items and at least \$17 billion annually. A relatively small number of employers account for a disproportionate share of the suspended items and dollars. In 1996, for example, about 3,000 problem employers (1/20th of 1 percent of all employers) with 200 or more suspended wage items accounted for 30 percent of all suspended wage items and 20 percent of all suspended wage dollars.¹

Wages that cannot be associated with an employee's account can affect the employee's retirement benefits. The ESF also affects SSA's operating costs. SSA estimates that it costs less than 50 cents to post a correctly submitted wage item to an individual's earnings record, but it costs about \$300 to correct an item once it is in suspense due to additional manual research and analysis needed to match the suspended earnings to the individual.

SSA and Congress have been aware of the ESF problem for some time. A 1996 SSA task force found poor reporting practices by both employers and employees and prompted SSA to conduct outreach efforts with employers. Consequently, SSA directed its regional staff to contact over 7,000 employers with 100 or more suspended W-2s for Tax Years 1996 and 1997 to discuss reporting errors and steps employers could take to improve the accuracy of their wage reports.

¹ SSA operationally defined problem employers for Tax Years 1993-1995 as those with 200 or more suspended wage items a year, then reduced the 1996 threshold to 100 suspended items. For consistency in analysis, we used the threshold of 200 for each year.

We analyzed SSA's Suspense Files for 1993 through 1996 (the most recent data available at the time of our review) to develop a data base of the 100 employers who had the most suspended wage items for the period. We computed the suspended wages associated with these employers for 1995 and 1996. We used several computerized matching routines to identify multiple employees reportedly living at the same address and working for the same employer and instances of reporting invalid SSNs. We performed our audit from October 1998 to March 1999 at SSA Headquarters in Baltimore, Maryland, and the Office of the Inspector General (OIG), Office of Audit, in Philadelphia, Pennsylvania.

RESULTS OF REVIEW

The 100 employers with the most suspended W-2s from 1993 through 1996 accounted for about 1.2 million suspended wage items, 5.4 percent of the 22 million suspense items during the period. Further, they accounted for about \$1.8 billion in suspended wages in 1995 and 1996, about 4 percent of the \$42.9 billion in suspended wages for these 2 years. Many of these employers' suspended wage items exhibited patterns of reporting errors and irregularities that we believe warrant follow up by SSA. In summary, we found the following.

- Eighty-four employers experienced increases in suspended wage items over the 4-year period, including 27 employers with increases of 100 percent or more. For example, the number of suspended W-2s for a restaurant chain grew from 283 in 1993 to 3,617 in 1996, a 1,178-percent increase.
- Suspense Files for 1996 for all 100 employers exhibited various patterns of errors and irregularities involving employees' reported SSNs.
 - Ninety-six employers reported 109,360 unassigned SSNs, representing about \$298.5 million in suspended wages. Unassigned SSNs are those SSA has not issued. For example, a fast food restaurant chain reported over 6,500 unassigned SSNs.
 - Thirty-six employers reported 3,127 of the 109,360 unassigned SSNs as "000-00-0000." For example, an agricultural employer reported 663 SSNs in which all 9 digits were "0."
 - Sixty-nine employers reported 16,742 identical W-2s, representing \$31.1 million in suspended wages, that were used 2 or more times by employees working for the same employer. Identical SSNs are numbers reported two or more times for

different employees. For example, an employer who provided temporary services reported the same SSN on 215 W-2s and another SSN on 50 other W-2s.

- Eighty-six employers reported 3 or more consecutively numbered SSNs involving 4,910 W-2s and \$14.4 million in suspended wages. For analysis purposes, we defined "consecutive" SSNs as those where the first six digits were identical. For example, a booking agency for the entertainment industry reported 288 consecutively numbered SSNs.
- Ninety-four employers reported duplicate mailing addresses for 3 or more employees, involving 72,770 suspended W-2s (21 percent of the 340,922 suspended wage items for these employers in 1996). Suspended wages involving duplicate addresses totaled about \$193.7 million. One employer, for example, reported the same address on 344 suspended W-2s.
- SSA uses over 20 automated and manual edit routines to attempt to match reported names and SSNs to SSA's master file. SSA also offers employers services to help them submit accurate wage reports. However, the internal controls and edits will not identify the patterns of reporting irregularities noted in this report, such as SSNs or mailing addresses that are reported multiple times.

CONCLUSIONS AND RECOMMENDATIONS

SSA's edits and follow-up actions generally are designed to find and correct many errors in reporting earnings but will not detect the patterns of wage reporting errors and irregularities found in this review. Thus, if SSA is to gain better control over the Suspense File, it must take a different approach in dealing with employers who submit wage reports that exhibit the patterns of errors and irregularities we observed. Recommendations concerning ESF issues are provided in a forthcoming OIG report, *Earnings Suspense File Tactical Plan* (A-03-97-31003).

The information presented in this report is based on the 100 employers with the most suspended wage items from 1993 through 1996. We believe the benefits of our recommendations would apply to other employers who add to the size and growth of the ESF. We are providing the details of our methodology and documentation to SSA for further analysis. To receive the maximum benefit from its current suspense file reduction efforts, we recommend that SSA:

- Develop and implement a corrective action plan for the 100 employers and continue its current efforts to contact those employers who are responsible for large numbers of suspended wage items.
- Establish preventive controls to detect wage reporting errors and irregularities.

- Identify those employers who continually submit annual wage reports with large numbers and/or percentages of unassigned, identical, and/or consecutively numbered SSNs.
- Run address standardization software as soon as practical after employers submit their annual wage reports to identify employers that report the same address for many employees.

AGENCY COMMENTS

SSA stated that, overall, the report findings parallel its experience with respect to employer reporting problems. SSA pointed out, however, that taking the recommended actions will not necessarily influence an employee to provide his/her employer with the correct name/SSN or necessarily influence an employer to improve the accuracy of wage reporting. In addition, SSA believes it is important to recognize that it has no compliance authority and needs the cooperation, support, and actions of the Internal Revenue Service (IRS) to effectively reduce the number of suspended wage items.

SSA also provided a limited number of technical comments that we have incorporated in this final report. The full text of SSA's comments is included in Appendix B.

OIG RESPONSE

We are pleased that SSA is taking action on our recommendations. We agree that SSA has no compliance authority in these matters and needs the IRS' cooperation, support, and actions to effectively reduce the number of suspended wage items.

We believe SSA should view this report as an opportunity to determine the causes of reporting errors and irregularities. It would be beneficial to determine whether the errors were caused by actions of the employee or the employer. It would also be beneficial to determine whether the errors were mistakes or possible intentional disregard of the law. We believe it is necessary for SSA to identify those employers who continually submit wage reports with large numbers and /or percentages of unassigned, identical, and/or consecutively numbered SSNs. We intend to pursue these issues in future reviews.

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INTRODUCTION

OBJECTIVE

The objective of our review was to identify patterns of errors and irregularities in wage reporting for those 100 employers who had the most suspended wage items from 1993 through 1996. We also reviewed the Social Security Administration's (SSA) controls and edits to detect patterns of errors and irregularities in wage reporting practices.

BACKGROUND

Title II of the Social Security Act requires that SSA maintain records of wages employers pay to individuals. Employers report their employees' earnings to SSA annually on a Form W-2. SSA's strategic plan, developed as a requirement of the Government Performance and Results Act of 1993, Public Law 103-62, 107 Stat. 285, recognizes the importance of SSA's earnings file as the basis for eligibility and payment decisions in the Old-Age, Survivors, and Disability Insurance program. SSA's strategic plan also acknowledges the critical role employers play in ensuring that SSA's earnings records are accurate and the need to slow the Earnings Suspense File's (ESF) growth rate.

Technical Information Bulletins and other information SSA provides employers and employees also convey the importance of reporting earnings to SSA promptly and accurately. Among other things, these Bulletins emphasize that care in using Social Security numbers (SSN) helps ensure that earnings are properly credited; employers should ask to see an employee's Social Security card, but an employee cannot be forced to show the card; and employers should correctly record each employee's SSN. Wages that cannot be associated with an employee's account can have a negative effect on the amount the employee receives in retirement benefits. The Suspense File also affects SSA's operating costs. SSA estimates that it costs less than 50 cents to post a correctly submitted wage item to an individual's earnings record, but it costs about \$300 to correct an item once it is in the ESF.

Most of the approximately 6.5 million employers report their workers' earnings accurately. About 5.72 million employers (88 percent) submit annual wage reports with no wage item (W-2) errors, and another 585,000 employers (9 percent) submit reports with 5 or fewer errors. Of the remaining approximately 195,000 employers (3 percent), about 3,000 submit annual wage reports with 200 or more errors.

SSA uses a number of manual and automated edit routines to match employees' names and SSNs to SSA's master file (referred to as Numident file) to post their earnings to the Master Earnings File. If an individual's name/SSN cannot be matched to the Numident file and the W-2 information goes into the ESF, SSA performs other edits to reinstate the individual's earnings. SSA also takes other steps. For example, SSA sends letters to every employee (or the employer if there is no address for the employee) requesting information to resolve the discrepancy. SSA has also directed its regional employer service liaison officers to contact all employers with 100 or more suspended wage items for Tax Years 1996 and 1997 and offer help to avoid future reporting problems. Further, the regional liaison officers regularly conduct seminars for employers to assist them in submitting their annual wage reports accurately. Despite these efforts, the ESF continues to grow by about 5 million wage items and at least \$17 billion annually.

SCOPE AND METHODOLOGY

During a current Office of the Inspector General (OIG) audit, *Earnings Suspense File Tactical Plan* (A-03-97-31003), to be issued in Fiscal Year 1999, we became aware of several questionable cases involving the use of invalid SSNs and multiple workers reporting the same mailing address. For example, personnel at SSA's Wilkes-Barre Data Operations Center provided us 51 pieces of ESF mail that were sent to the same California address and returned to SSA by the resident. We determined that all 51 wage earners with these suspended wages used invalid or other persons' SSNs, and all worked for the same agricultural employer. Further analysis showed that, during a 2-year period, this employer was responsible for over 1,800 suspended W-2s valued at over \$6.4 million. Based on such data, we began this review to systematically identify similar employers.

To select employers for review, we first obtained ESF data for the period 1993 through 1996. We identified all employers who contributed 200 or more wage items to the ESF in each of the 4 years. From this data base, we selected for further analysis the 100 employers who had the most suspended wage items over the 4-year period. We limited our review to the 100 employers with the most suspended wage items to keep our analytical effort manageable. (See Appendix A for a listing of the 100 employers and complete statistics for each category of reporting error.) We used several computerized matching routines to identify multiple employees reportedly living at the same address and working for the same employer and instances of individuals using invalid SSNs. We performed these steps for 1996 suspense information only. To the extent possible, we computed the suspended wages associated with these employers for 1996. We reviewed SSA's procedures and edits to control employers' annual wage reports and identify reporting errors.

We present several charts throughout this report to illustrate the wage reporting errors we found. For conciseness, we limited each chart to the 10 employers with the highest incidence of a particular error—for example, the percentage increase in suspended W-2s over the 4-year period.

We performed our audit at SSA Headquarters in Baltimore, Maryland, and OIG's Office of Audit Field Office in Philadelphia, Pennsylvania, from October 1998 to March 1999. We conducted the review in accordance with generally accepted government auditing standards.

RESULTS OF REVIEW

SSA receives over 250 million W-2s annually from about 6.5 million employers. Earnings data for an average of about 5 million of those workers cannot be matched to SSA's name and SSN master file and end up in the ESF. As of October 1998, the ESF contained 212 million wage items worth \$265 billion in covered wages. The ESF continues to grow by an average \$17 billion in unmatched wages annually.

In many cases, the unmatched wage data contain errors. For example, SSA has never issued the SSN "000-00-0000" nor has it issued identical SSNs to many different people. Yet some employers continue to report W-2s with such impossible SSNs each year, and the wages go unrecorded. This cycle continues and worsens because SSA has not implemented controls to identify these patterns of reporting errors. SSA also has not taken corrective action with these employers to improve W-2 submission accuracy.

To identify patterns of reporting errors and irregularities, we reviewed the annual wage report submissions of the 100 employers with the highest number of suspended wage items (W-2) from 1993 through 1996. We also reviewed SSA's controls and edits to detect and resolve patterns of wage reporting irregularities. We discuss the results of our review below. Specifically, we identify their industries and growth in their suspended W-2s over the 4-year study period. We also present our analysis of patterns of wage reporting that SSA could use to identify potential problem employers. Finally, we describe SSA's existing wage reporting controls and their limitations in detecting the reporting errors and irregularities identified in this report.

SUSPENSE PROFILE OF THE 100 EMPLOYERS

The 100 employers contributed about 1.2 million unidentifiable wage items to the ESF from 1993 through 1996. For 1996 alone, they contributed 340,922 wage items to the ESF. Considering that about 6.5 million employers submit wage reports annually, and 97 percent of these employers supply reports with few or no errors, the continued inability of the other 3 percent to submit correct employee information requires analysis.

During our review, we noted that many of these employers were concentrated in industries that had historically been major contributors to the ESF. Overall, most of these 100 employers experienced increases in suspended W-2s from 1993 to 1996.

Employers Concentrated in Problem Industries

SSA's experience has been that employers in industries that traditionally rely on a work force consisting of lower skilled and/or migrant workers are the major sources of suspended wages. Table 1 shows, by industry, the 100 employers and their contribution of unidentifiable wages to the ESF for 1996.

Table 1: Suspense File by Major Industries (100 Employers)

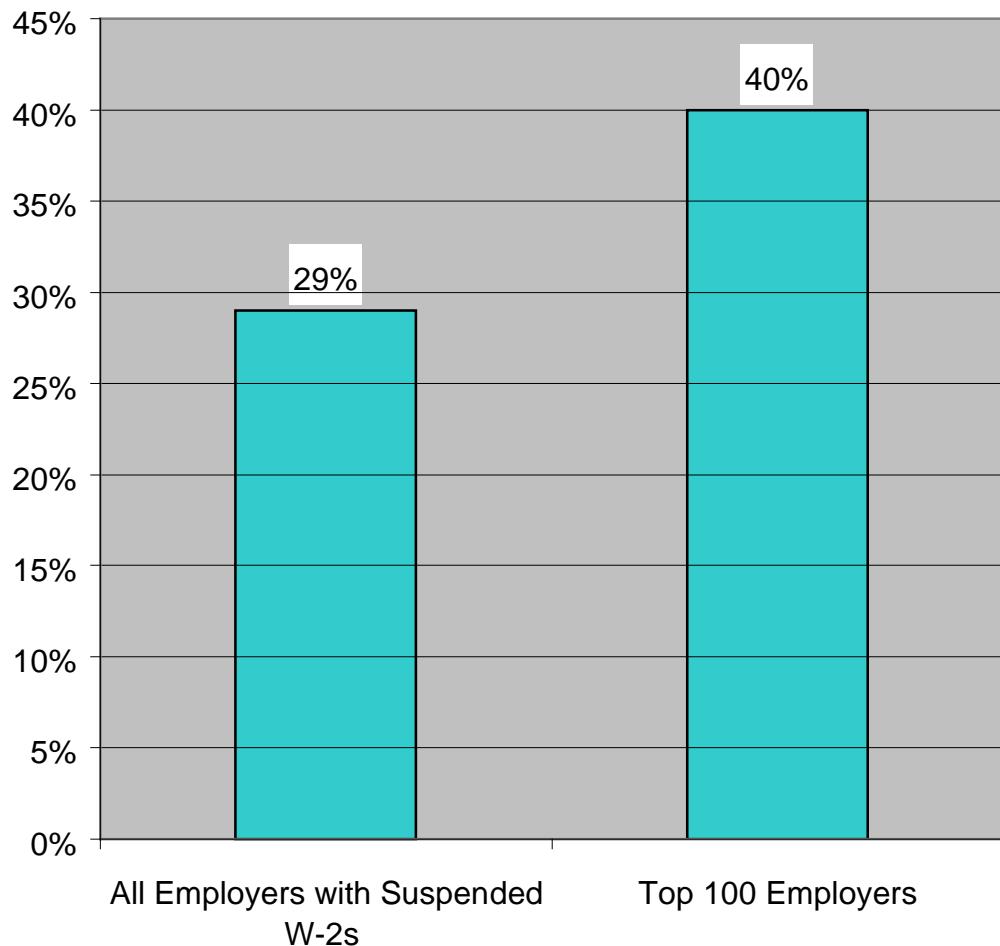
Industry*	Number of Employers	1996 Suspended W-2s	1996 Suspended Wages
Services	29	99,994	\$232,354,181
Restaurants	21	97,692	356,359,459
Agriculture	17	43,775	68,572,228
Hotel/Retail	7	28,145	121,248,406
State/local agency	2	9,835	36,846,152
Unknown	24	61,481	147,065,609
Totals	100	340,922	\$962,446,035

*We were able to determine the industry for 76 employers by their names or by contacting SSA's regional employer service liaisons. We did not contact the employers.

Large Increases in Suspended W-2s over 4-Year Period

Of the 100 employers included in this review, 84 experienced increases in the number of suspended wage items from 1993 to 1996. While the annual number of all suspended W-2s grew by 29 percent between 1993 and 1996—disturbing in itself—the annual number of suspended W-2s for the 100 employers grew by 40 percent (see Figure 1).

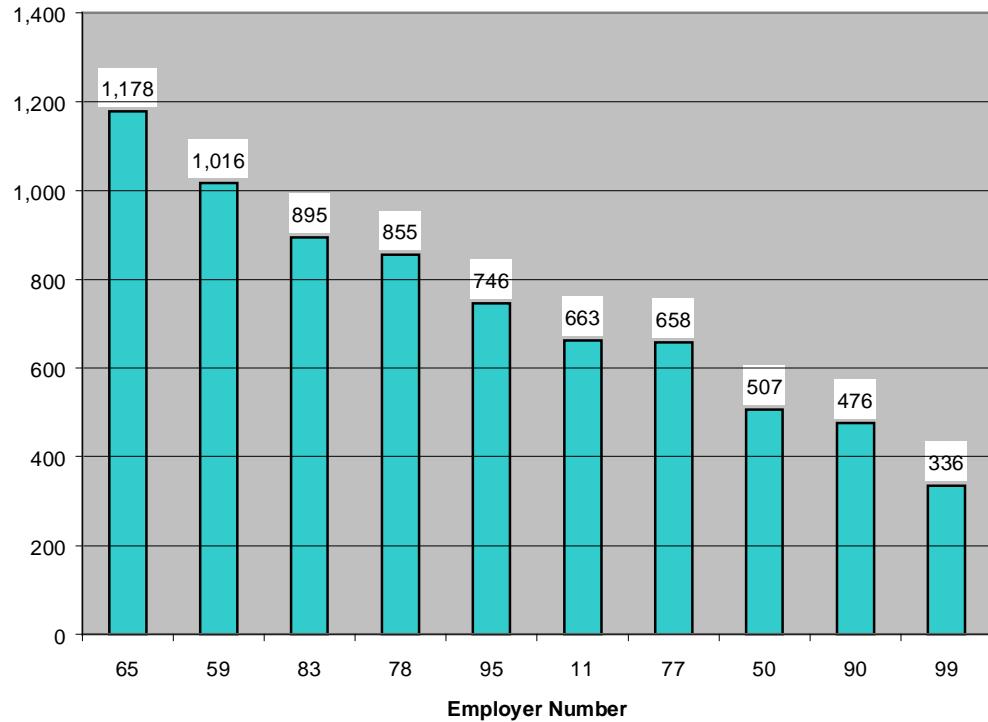
Figure 1: Growth in Number of Suspended W-2s (1993-1996)



The 84 employers experienced increases totaling about 141,500 suspended wage items over the 4-year period. This includes 27 employers whose suspended W-2s more than doubled and 23 other employers with increases of over 60 percent (that is, about double the rate of growth for all employers with suspended wage items). This also includes 34 employers with an average increase of 31 percent. The remaining 16 employers decreased their suspended wage items by about 44,500, with 1 employer responsible for about 55 percent of the total reduction. These 16 employers had a high number of suspended wage items in 1993. Thus, while they showed improvement, these 16 employers still added over 36,000 W-2s and \$73.2 million to the ESF for 1996 alone.

To illustrate this growth, Figure 2 shows data for the 10 employers with the greatest percentage growth in suspense items over the 4-year period. The employer with the highest percentage growth of suspended W-2s over the 4-year period (employer number 65) was a restaurant chain with suspended W-2s increasing from 283 in 1993 to 3,617 in 1996, 1,178 percent.² This employer had 7,069 of the 43,568 suspended W-2s reported for the 4-year period. Over half of the suspended items were reported in 1996.

FIGURE 2: 10 Employers with Greatest Suspense Growth



² For consistency in analyzing and presenting data, we assigned an identifying number to each employer. The numbering sequence is based on the 4-year totals of suspended W-2s for each employer for the period 1993 through 1996.

PATTERNS OF REPORTING ERRORS AND IRREGULARITIES

During our review of the 100 employers' annual wage reports, we identified patterns of reporting errors and irregularities. These patterns fit all 100 employers to varying degrees and resulted in large numbers of suspended wage items. For example, the employers reported large numbers of unassigned, identical, and/or consecutive SSNs, and reported the same address for many workers. SSA tries to contact the individual employees to resolve suspended wage items; however, this process will not highlight or correct repeated patterns of employer wage reporting irregularities.

Problem SSNs

SSA makes SSN information available to employers to help them check the validity of information employees provide. Despite SSA's effort to provide SSN assistance, about 38 percent of the 1996 suspended wage items for the 100 employers was associated with problem SSNs (see Table 2). For example, employers reported unassigned SSNs, identical SSNs, and consecutively numbered SSNs.

Table 2: Problem SSNs Reported (1996)

Problem	Number of Employers	Number of SSNs
Unassigned SSNs	96	09,360
Identical SSNs	69	6,742
Consecutively Numbered SSNs	86	4,910

The 100 employers were responsible for a disproportionate share—over 5 percent—of the problem SSNs for the 1996 Suspense File. In our view, these types and quantities of errors warrant further analysis by SSA.

Unassigned SSNs. SSNs with area numbers (first 3 digits) or group numbers (second 2 digits) that SSA has not issued are referred to as unassigned or impossible numbers. Each month, SSA updates a master list containing the latest issued area and group numbers. SSA makes this information available so employers can verify the validity of SSNs employees provide. SSA publishes the master SSN listing on its World Wide Web site and its electronic bulletin board.³ Examples of unassigned numbers we observed included SSNs in areas 729 to 999 and SSNs with all zeros in either the area, group, or serial numbers (last 4 digits).⁴

³ Before 1994, the listing was available to employers by mail on request.

⁴ The Internal Revenue Service provides taxpayer identification numbers in the 900 series, which appear similar to SSNs, to certain aliens who do not have SSNs but are required to file tax returns. These numbers are supposed to be used for tax reporting purposes only.

We compared the SSNs the 100 employers reported to SSA's January 1999 master list of assigned area and group numbers. In 1996, 96 employers reported 109,360 SSNs, representing about \$298.5 million in suspended wages that SSA had never assigned. Included in these unassigned SSNs, we observed the following.

- Thirty-six employers reported 3,127 SSNs as "000-00-0000." For example, an agricultural employer (number 10) reported 663 SSNs as "000-00-000." Another employer (number 84) reported 552 SSNs the same way.⁵
- Seventy-nine employers reported unassigned SSNs for at least 25 percent of their employees, including 27 employers who reported unassigned SSNs for 40 percent or more of their employees.

For example, employer number 25 submitted 1,652 unassigned SSNs (about 41 percent of 4,039 suspended items). In our view, SSA should consider unassigned SSNs a reporting problem that should be investigated and resolved quickly.

To illustrate the situation, Figure 3 shows data for the 10 employers that reported the most unassigned SSNs in 1996, 34,242 suspended W-2s.

⁵ According to SSA, the Internal Revenue Service directs employers who do not have SSNs for employees to report using 000-00-0000. We were unable to determine whether this condition existed for the years we examined.

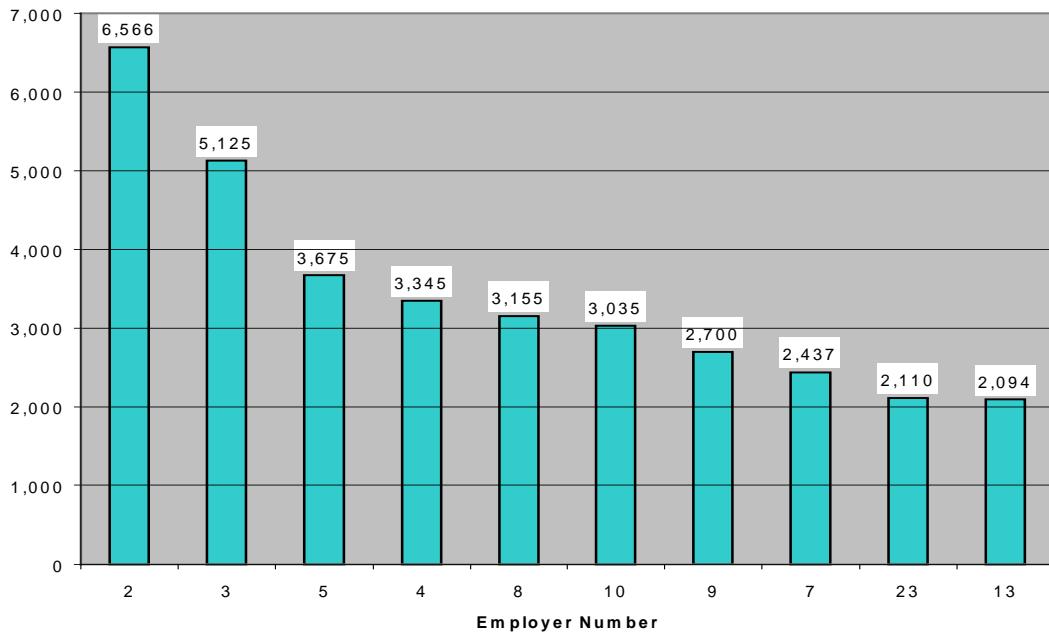


Figure 3: Number of Unassigned SSNs Reported by 10 Employers (1996)

Identical SSNs. In 1996, 69 of the 100 employers submitted 16,742 W-2s containing identical SSNs. These W-2s represented \$31.1 million in suspended wages. Identical SSNs are numbers reported two or more times for different employees. We acknowledge that an employer might issue more than one W-2 to an employee in a given year. However, we observed numerous instances where several different employees reported the same SSN. For example, a 1996 wage report submitted by a State human services agency (employer number 1) contained 2,815 suspended W-2s that had identical SSNs. This included 1 SSN used by 27 employees and another used by 18 employees. In another case, a temporary services agency (employer number 83) reported the same SSN 215 times and another SSN 50 times. Situations like these contradict SSA's policy of issuing a unique SSN to each person, and these employers should be analyzed further.

To illustrate identical SSN reporting, Figure 4 shows the 10 employers reporting the most identical SSNs in 1996, resulting in 13,091 suspended W-2s.

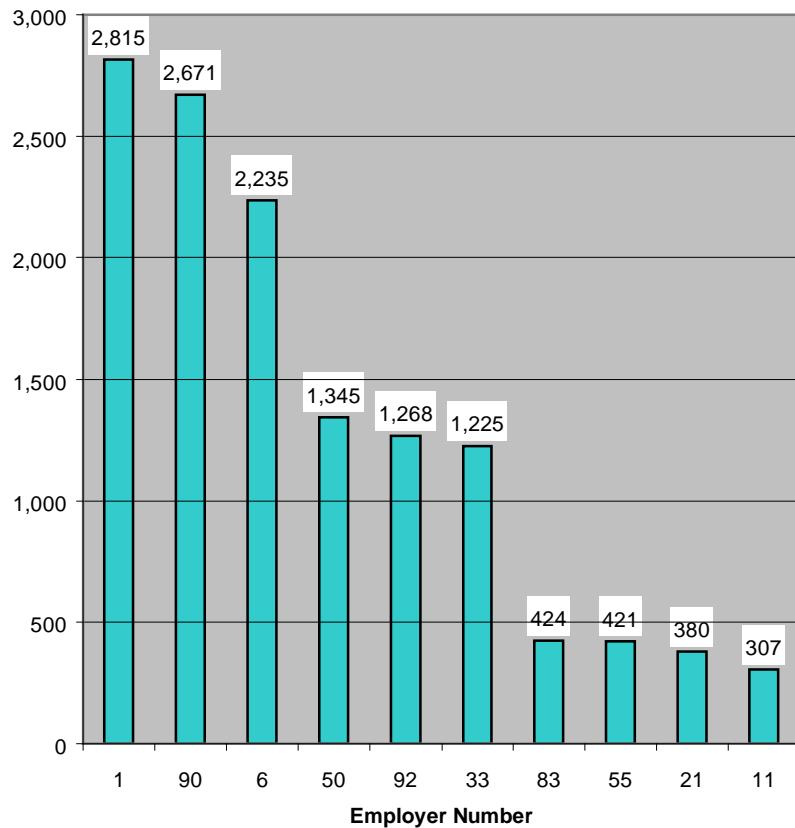


Figure 4: Number of Identical SSNs Reported by 10 Employers (1996)

Consecutively Numbered SSNs. Although the volume of consecutively numbered SSNs was not as great as unassigned and identical SSN submissions, its occurrence was widespread and significant enough among the 100 employers for SSA to pay particular attention when employer wage reports contain such SSNs. For analysis purposes, we defined consecutive SSNs as those where the first six digits were identical. Because SSA assigns SSNs centrally in the order in which applications are received using a computer program that switches between open areas and groups, it is almost impossible for several individuals working for a given employer to have legitimate consecutively numbered SSNs. When employers report consecutively numbered SSNs that do not match SSA's master file of names and SSNs, the reported wages go into the ESF.

We analyzed suspended 1996 W-2s from the 100 employers to identify all instances where the first 6 digits of an SSN were exactly alike. Eight-six employers reported 4,910 suspended W-2s representing about \$14.4 million in wages where there were 3 or more consecutively numbered SSNs. One fast food restaurant chain (employer

number 2) reported 677 consecutively numbered SSNs, in small clusters of 3 to 8 numbers at a time.⁶ A talent-booking agency for the entertainment industry (employer number 21) reported 288 such SSNs using varied sequences. Table 3 shows the sequences used by employer number 21 and the number of times each sequence was used on 1996 W-2s. All 288 reported SSNs were either invalid or belonged to individuals who are deceased.

Table 3: Illustration of Consecutive SSNs – Employer Number 21

First 6 Digits of SSN	Number of Suspended W-2s
001-01-1xxx	59
002-02-2xxx	122
004-04-4xxx	16
005-05-3xxx	40
005-05-5xxx	4
777-77-2xxx	10
888-88-0xxx	5
999-00-0xxx	4
Other	28
Total	288

The identification of consecutively numbered SSNs in an employer's annual wage report may indicate that employers are supplying SSNs to their workers rather than attempting to obtain a legitimate SSN. In addition to being consecutive, many of the W-2s identified above were impossible. For example, SSA has never issued SSNs in areas "777," "888," and "999" as well as in group "00." If SSA were to use a computer routine to highlight such reporting errors when employers submit their annual wage reports, it could identify these irregularities and further analyze the wage report timely.

Same Mailing Addresses Reported for Many Employees

In 1996, 72,770 suspended W-2s totaling about \$193.7 million showed the same address for 3 or more employees working for the same employers. In some cases, the same address was reported dozens of times for different employees. The existence of

⁶ For example, the employer reported SSNs 654-09-6513, -6541, -6543, and -6549. All four reported SSNs are invalid.

multiple suspended wage items for different people using the same address and working for the same employer is a strong indicator of wage reporting irregularities on the part of employers and/or employees.

SSA had employee address information available for 94 of the 100 employers we reviewed, representing 312,751 suspended W-2s in 1996.⁷ Using the Postal Service's "ZIP+4" computer program, which standardizes addresses, we identified 72,770 suspense items where 3 or more W-2s had the same mailing address and the employees worked for the same employer. We acknowledge that, in some of these cases, there may be a logical explanation, such as family members using the same address. We also found a small number of cases (364 suspended W-2s from 7 employers, including 301 from 1 employer) where the employees used the employers' addresses as their home address. However, when many individuals working for the same employer supposedly live at the same address and their earnings end up in the ESF, SSA must conclude there is a reporting problem.

For example, in 1 case, 2,547 of 2,725 suspended W-2s for an agriculture employer involved multiple employees reportedly living at the same addresses. This included 26 instances where 11 or more W-2s had the same mailing addresses; 1 of these addresses was used for 344 employees. In our view, these are reporting errors that could be indicative of a larger problem.

To illustrate reporting identical addresses, Figure 5 presents data for the 10 employers that reported the highest percentages of suspended W-2s with the same mailing addresses for their employees. Table 4 shows the 10 employers that reported the most suspended W-2s with identical addresses, including the number of times unique addresses were used and the most times that 1 address was used.

⁷ Address data were not available for six employers, so we were unable to perform the matching operation for them.

Figure 5: 10 Employers Reporting Highest Percentages of Identical Mailing Addresses (1996)

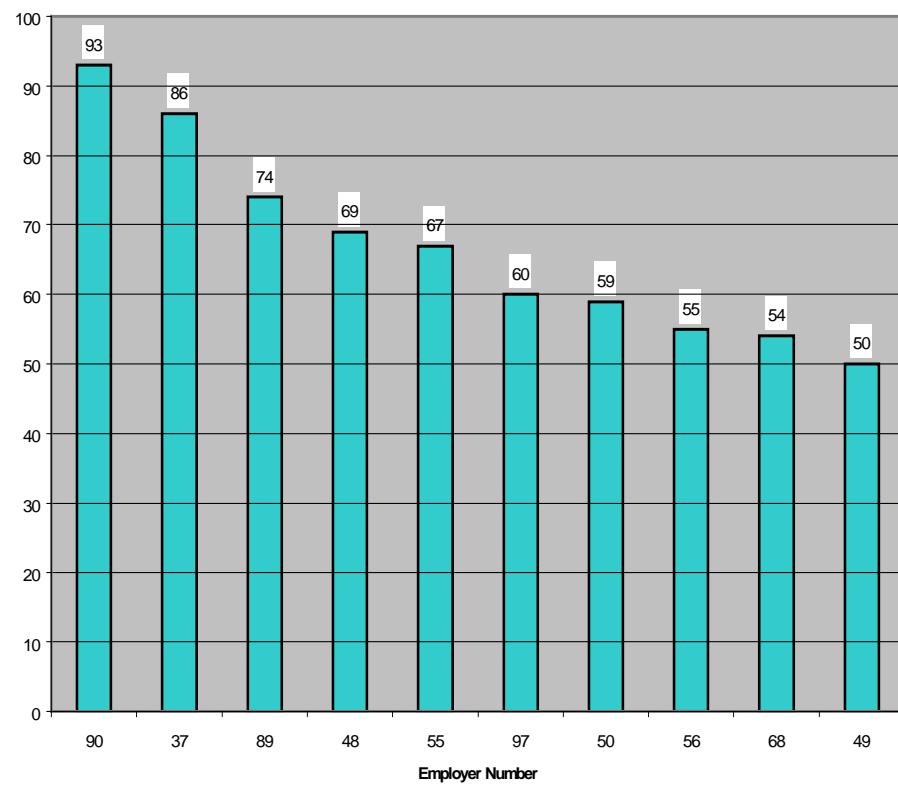


Table 4: 10 Employers Reporting The Most W-2s with Identical Employee Addresses (1996)

Employer Number	Suspended W-2s with Identical Addresses	Number of Times a Unique Address Was Used				Most Times One Address Was Used
		2 Times	3-5 Times	6-10 Times	11+ Times	
2	6,336	1,380	723	95	24	32
7	4,955	1,368	450	56	13	48
3	4,310	1,051	521	50	5	16
15	3,842	999	400	54	5	13
4	3,763	827	404	56	13	86
30	3,487	1,056	274	47	6	26
10	3,137	460	345	74	28	32
50	2,690	317	227	91	34	51
90	2,635	44	13	10	26	344
8	2,428	764	247	10	0	10

INADEQUATE CONTROLS TO DETECT PATTERNS OF REPORTING ERRORS AND IRREGULARITIES

SSA uses several procedures to control employers' annual wage reports and offers employers services to help them submit accurate wage reports. However, none of these procedures or services adequately addressed the patterns of reporting inaccuracies we identified.

Controls Implemented

SSA requires that employers with 250 or more employees report their employees' annual wages on tape, diskette, or cartridge. SSA uses over 20 automated and manual edit routines to attempt to match reported names and SSNs to SSA's master file. For Tax Years 1995 and prior, SSA would accept these reports if as few as 10 percent of the names and SSNs matched SSA's master records. SSA increased the acceptance threshold to 30 percent for Tax Year 1996 and 50 percent for Tax Year 1997 (with a maximum of 5,000 errors allowed). SSA returns to the employer for correction and resubmission any annual wage report not meeting the threshold.

Concurrent with increasing the acceptance threshold for Tax Year 1996, SSA advised employers it would accept reports not meeting the threshold if the employer notified SSA it could not make the needed corrections. SSA procedures call for "force processing" the wage report in such cases and notifying the employer it would do so one time only. Force processing these wage reports results in unmatched W-2s going directly into the ESF.

To help employers, SSA makes SSN issuance information available monthly on SSA's World Wide Web site and electronic bulletin board. SSA also encourages employers, particularly those employers who have significant numbers of wage items that fail to match SSA's name and SSN records, to use its Enumeration Verification System. Both services are designed to help employers check the validity of SSNs provided by their employees. The use of these services is voluntary.

For wage items whose names and SSNs do not match SSA's master records, SSA annually sends correspondence to individuals (or employers if SSA does not have an address for the employee) asking for correct information. SSA mails this correspondence in batches over a period of several months. As a result, about 8 percent of the items are transferred from the ESF to individuals' earnings records. However, if correspondence SSA sends to an employee's address is returned as undeliverable, SSA does not attempt to contact the employer as an alternative.

In 1996 and 1997, SSA identified over 7,000 employers with more than 100 suspended W-2s. SSA directed its regional employer service liaisons to contact these employers to discuss reporting errors and steps employers could take to improve the accuracy of their wage reports. However, these outreach efforts did not yield many reinstatements of suspended W-2s. According to SSA staff, this was due to several factors.

- Some employers believe that many of the workers provided incorrect names or SSNs because they did not want to be identified.
- Employers stated they were unable to provide corrected data because the employees no longer worked there and the employers did not have any other SSNs.
- Employers were unable to verify SSNs for employees until after they were hired because of privacy restrictions.
- The Internal Revenue Service was reluctant to enforce existing penalty provisions on employers for submitting wage reports with incorrect names and/or SSNs.

The overall consensus of the staff who contacted the employers was that SSA should continue to pursue sanctions with the Internal Revenue Service and revisit some of the privacy/disclosure issues that preclude SSA from working more closely with the Immigration and Naturalization Service.⁸

⁸ In our report on SSA's *Earnings Suspense File Tactical Plan* (A-03-97-31003), we recommend SSA pursue sanctions with the Internal Revenue Service and address privacy considerations with the Immigration and Naturalization Service.

Need for Additional Controls

We commend SSA for its ongoing efforts to provide employers with information that can improve the accuracy of wage reporting. However, these efforts will not detect or prevent the patterns of reporting errors and irregularities discussed in this report. Additional controls are needed to identify and deal with problem employers.

For example, existing processing controls would have identified only 10 of 91 employers reviewed whose W-2s failed to meet the 30-percent acceptance threshold for 1996 (and thus had their wage reports returned).⁹ SSA force processed the 1996 wage reports for 10 of the employers. In 1997, SSA again force processed the wage reports for these same 10 employers. Thus, SSA did not enforce its one-time control procedure.¹⁰ Therefore, many employers who continually submit erroneous wage reports have no incentive to submit accurate wage reports and largely ignore SSA's attempts to improve the process.

In our view, SSA needs to do more to specifically target such employers. Contacting all 7,000 employers who submit more than 100 suspended W-2s treats all of them essentially the same rather than focusing on those who represent the most severe examples of reporting errors and irregularities. For example, 1,660 suspended 1996 W-2s for a national department store chain (employer number 87) represented 0.4 percent of its workforce, while 1,396 suspended items for a farm labor services employer (number 86) represented over 70 percent of its employees. SSA needs to deal with such employers first to resolve their wage reporting irregularities.

⁹ To calculate the percentage of an employer's W-2s that failed SSA's edit checks, it is necessary to know the total number of W-2s submitted. We were able to obtain this information for 91 of the 100 employers in our review.

¹⁰ We are reviewing SSA's procedures and controls over force processing magnetic media wage reports in another audit.

CONCLUSIONS AND RECOMMENDATIONS

SSA's edit and follow-up actions generally are designed to find and correct many errors in reporting earnings, but they will not detect the patterns of wage reporting errors and irregularities found in this review. Thus, if SSA is to gain better control over the ESF, SSA must take a different approach to dealing with employers who submit wage reports that exhibit the patterns of errors and irregularities we observed. Recommendations concerning ESF issues are provided in a forthcoming OIG report, *Earnings Suspense File Tactical Plan* (A-03-97-31003).

The information presented in this report is based on the 100 employers with the most suspended wage items over a 4-year period. We believe the benefits of our recommendations would apply to other employers who add to the size and growth of the ESF. We are providing the details of our methodology and documentation to SSA for further analysis. To receive the maximum benefit from its current suspense file reduction efforts, we recommend that SSA:

1. Develop and implement a corrective action plan for the 100 employers and continue its current efforts to contact those employers who are responsible for large numbers of suspended wage items.
2. Establish preventive controls to detect wage reporting errors and irregularities.
3. Identify those employers who continually submit annual wage reports with large numbers and/or percentages of unassigned, identical, and/or consecutively numbered SSNs.
4. Run address standardization software as soon as practical after employers submit their annual wage reports to identify employers that report the same address for many employees.

AGENCY COMMENTS

SSA stated that, overall, the report findings parallel its experience with respect to employer reporting problems. SSA believes the recommendations in the report may be helpful in reducing the ESF's size and growth. However, taking the recommended actions to implement controls, identify problem employer patterns, etc., will not necessarily influence an employee to provide his/her employer with the correct name/SSN or necessarily influence an employer to improve the accuracy of submission.

SSA stated that it previously contacted employers identified in the report of name/SSN reporting issues with their form W-2 submittals. However, problems have persisted. Currently, the Internal Revenue Service (IRS) does not penalize employers for W-2 reporting errors. It is important to recognize that SSA has no compliance authority in these matters. Since IRS' cooperation, support, and actions are necessary to effectively reduce the number of suspended wage items, the main thrust of SSA's key initiative in this area is dependent on IRS' efforts

SSA also provided a limited number of technical comments that have been incorporated in this final report. The full text of SSA's comments is included in Appendix B.

OIG RESPONSE

We are pleased that SSA is taking action on our recommendations. SSA stated that it plans to continue outreach efforts to contact and educate employers who submit 100 or more suspense items. In 1997, SSA contacted over 7,000 employers. SSA pointed out, however, that taking the recommended actions will not necessarily influence an employee to provide his/her employer with the correct name/SSN or necessarily influence an employer to improve the accuracy of wage reporting. We agree that SSA has no compliance authority and needs the cooperation, support, and actions of the IRS.

We believe SSA should view this report as an opportunity to determine the causes of reporting errors and irregularities. It would be beneficial to determine whether the errors were caused by actions of the employee or the employer. It would also be beneficial to determine whether the errors were mistakes or possible intentional disregard of the law. We believe it is necessary for SSA to identify those employers who continually submit wage reports with large numbers and /or percentages of unassigned, identical, and/or consecutively numbered SSNs. We intend to pursue these issues in future reviews.

APPENDICES

100 EMPLOYERS RESPONSIBLE FOR MOST SUSPENDED WAGE ITEMS

1993 - 1996

APPENDIX A

PATTERNS OF IRREGULARITIES

(1996 Suspended W-2s)

Emp. No.	St.	Suspended W-2s Over 4-Year Period						1996 Suspended Wages	% of W-2s Suspended	PROBLEM SSNs					Same Address- 3 or More	
		4 Year Totals	1993	1994	1995	1996	% Increase (96 vs 93)	% Decrease (96 vs 93)		No. Unassigned	Percent Unassigned	No. with 000-00-0000	No. Duplicate	No. Consecutive	Number	Percent
1 CA	59,903	32,299	10,274	9,709	7,621	-	-76%	14,497,186	2%	532	7%	37	2,815	51	243	3%
2 IL	50,718	8,665	10,531	14,503	17,019	96%	-	50,554,242	7%	6,566	39%	318	132	677	3,576	21%
3 FL	40,661	6,525	8,871	11,688	13,577	108%	-	56,533,828	6%	5,125	38%	-	238	367	2,208	16%
4 MI	38,804	6,389	7,780	13,398	11,237	76%	-	29,894,545	2%	3,345	30%	-	12	252	2,109	19%
5 SC	36,279	7,587	9,023	10,075	9,594	26%	-	41,502,839	10%	3,675	38%	-	-	159	992	10%
6 IL	35,811	12,508	10,095	8,418	4,790	-	-62%	9,244,314	unknown	1,887	39%	7	2,235	93	290	6%
7 GA	28,572	7,089	7,284	7,663	6,536	-	-8%	18,820,131	13%	2,437	37%	-	25	131	2,219	34%
8 CA	27,169	5,006	5,828	7,228	9,107	82%	-	40,227,347	16%	3,155	35%	130	36	151	900	10%
9 CA	24,392	5,431	6,154	6,517	6,290	16%	-	17,534,294	31%	2,700	43%	-	194	263	593	9%
10 CA	20,531	3,775	4,789	5,651	6,336	68%	-	7,482,679	66%	3,035	48%	663	183	140	2,217	35%
11 DC	19,641	1,235	1,091	7,894	9,421	663%	-	54,075,270	3%	1,796	19%	-	307	95	581	6%
12 TX	18,944	3,167	4,384	5,817	5,576	76%	-	21,852,594	19%	1,971	35%	132	-	72	593	11%
13 OK	18,075	1,991	3,779	5,849	6,456	224%	-	12,004,365	3%	2,094	32%	-	30	30	1,106	17%
14 CA	17,845	3,843	4,202	4,555	5,245	36%	-	24,216,538	21%	1,711	33%	-	-	79	409	8%
15 GA	17,614	3,909	4,295	4,851	4,559	17%	-	20,465,615	17%	1,845	40%	-	4	178	1,844	40%
16 MI	16,676	2,224	3,373	5,736	5,343	140%	-	15,038,379	1%	683	13%	-	5	10	22*	0%
17 IL	16,622	2,803	3,633	9,527	659	-	-76%	1,341,535	7%	240	36%	6	14	3	unknown	unknown
18 FL	16,534	2,427	3,632	5,666	4,809	98%	-	10,907,793	unknown	1,521	32%	-	4	38	1,224	25%
19 CA	16,441	2,369	3,510	9,998	564	-	-76%	794,533	0%	159	28%	4	5	-	111	20%
20 CA	16,253	3,045	3,563	4,831	4,814	58%	-	9,779,898	unknown	unknown	unknown	-	-	-	843	18%
21 CA	14,441	3,312	3,270	3,617	4,242	28%	-	4,113,609	5%	360	8%	-	380	288	414	10%
22 TX	14,071	2,241	3,420	4,009	4,401	96%	-	9,669,098	10%	unknown	unknown	-	-	-	296	7%
23 CA	14,061	1,569	2,713	4,228	5,551	254%	-	14,831,093	umknown	2,110	38%	-	14	58	unknown'	unknown
24 MA	13,134	2,930	3,679	3,425	3,100	6%	-	9,709,408	9%	1,268	41%	-	8	122	332	11%
25 CA	12,518	2,602	2,870	3,007	4,039	55%	-	6,406,392	68%	1,652	41%	51	10	59	unknown	unknown
26 CA	11,687	2,520	2,600	3,093	3,474	38%	-	12,986,590	unknown	1,211	35%	-	135	64	553	16%
27 IL	11,541	1,754	3,075	3,108	3,604	105%	-	7,973,315	53%	1,433	40%	82	101	50	1,009	28%
28 OR	11,477	1,698	2,239	2,885	4,655	174%	-	9,809,334	11%	1,451	31%	-	2	145	1,354	29%

APPENDIX A

100 EMPLOYERS RESPONSIBLE FOR MOST SUSPENDED WAGE ITEMS

1993 - 1996

PATTERNS OF IRREGULARITIES
(1996 Suspended W-2s)

Emp. No.	St	4 Year Totals	Suspended W-2s Over 4-Year Period					1996 Suspended Wages	% of W-2s Suspended	PROBLEM SSNs					Same Address- 3 or More	
			1993	1994	1995	1996	% Increase (96 vs 93)			No. Unassigned	Percent Unassigned	No. with 000-00-0000	No. Duplicate	No. Consecutive	Number	Percent
29	CA	10,947	2,053	2,369	3,742	2,783	36%	5,678,303	66%	1,184	43%	-	2	13	1,111	40%
30	KY	10,616	2,167	2,330	1,901	4,218	95%	15,899,888	5%	1,077	26%	-	2	14	1,375	33%
31	KS	10,508	2,032	2,377	2,956	3,143	55%	10,772,028	11%	1,127	36%	-	-	9	215	7%
32	NY	10,498	2,473	3,202	2,437	2,306	-4%	8,894,574	22%	983	41%	-	2	16	339	14%
33	IL	10,048	1,771	2,149	2,744	3,384	91%	3,625,825	54%	1,313	39%	-	1,225	65	85	3%
34	AR	9,877	1,399	1,782	3,480	3,216	130%	20,214,563	1%	545	17%	-	-	3	unknown	unknown
35	NC	9,734	1,938	2,519	2,576	2,701	39%	5,267,324	9%	758	26%	-	4	10	44	2%
36	TX	9,485	1,405	1,595	2,913	3,569	154%	10,656,171	9%	1,206	34%	-	257	28	796	22%
37	NY	9,429	3,624	3,669	687	1,449	-60%	145,057	unknown	448	31%	100	-	50	1,245	86%
38	TX	9,381	1,638	2,461	2,649	2,633	61%	6,616,197	32%	923	35%	17	100	27	220	6%
39	CA	9,340	1,713	2,395	2,148	3,084	60%	2,110,516	71%	1,337	43%	4	2	53	1,190	39%
40	KS	9,197	1,894	1,991	2,433	2,879	52%	6,947,420	2%	717	25%	-	-	9	212	7%
41	CA	9,195	1,783	2,179	2,585	2,648	49%	3,439,302	78%	1,136	43%	71	8	15	1,054	40%
42	CA	9,185	2,018	2,181	2,273	2,713	34%	7,515,743	57%	1,066	39%	-	-	21	1,169	43%
43	AZ	9,176	1,997	1,407	3,291	2,481	24%	3,066,348	33%	1,031	42%	1	234	27	478	4%
44	IL	9,155	1,678	2,241	2,515	2,721	62%	13,744,434	37%	1,087	40%	-	-	29	614	23%
45	IL	8,538	1,480	2,043	2,323	2,662	80%	4,388,010	50%	1,092	41%	3	-	21	726	27%
46	CA	8,481	1,469	2,567	2,006	2,439	66%	443,001	4%	511	21%	-	125	9	355	20%
47	SC	6,292	1,788	2,381	2,188	1,935	6%	9,628,610	42%	745	39%	-	-	9	82	4%
48	CA	6,093	1,761	1,825	1,709	2,798	59%	3,374,941	78%	1,180	42%	-	255	23	1,924	69%
49	WA	7,995	1,898	2,315	1,755	2,027	7%	4,581,628	unknown	960	47%	2	64	24	1,021	50%
50	NY	7,958	578	1,359	2,510	3,511	507%	8,103,445	13%	1,694	43%	-	1,345	57	2,056	59%
51	OH	7,799	1,032	1,326	2,197	3,244	214%	9,758,895	5%	1,071	33%	-	2	16	832	26%
52	TN	7,771	2,060	1,983	1,755	1,973	-4%	3,980,635	2%	584	29%	19	-	3	157	8%
53	CA	7,711	1,585	1,778	2,157	2,191	38%	10,002,766	23%	880	40%	88	34	15	296	14%
54	IL	7,618	1,814	2,049	1,889	1,856	3%	3,638,616	73%	unknown	unknown	-	-	-	568	30%
55	FL	7,609	1,621	1,574	1,811	2,603	61%	2,788,649	51%	533	20%	49	421	16	1,743	67%
56	FL	7,597	1,574	3,858	913	952	-48%	538,832	48%	232	24%	11	-	-	528	55%

100 EMPLOYERS RESPONSIBLE FOR MOST SUSPENDED WAGE ITEMS

1993 - 1996

APPENDIX A

PATTERNS OF IRREGULARITIES

(1996 Suspended W-2s)

Emp. No.	St	4 Year Totals	Suspended W-2s Over 4-Year Period					1996 Suspended Wages	% of W-2s Suspended	PROBLEM SSNs					Same Address- 3 or More	
			1993	1994	1995	1996	% Increase (96 vs 93)			No. Unassigned	Percent Unassigned	No. with 000-00-0000	No. Duplicate	No. Consecutive	Number	Percent
57	CA	7,565	966	1,700	2,414	2,485	157%	12,862,564	23%	679	27%	-	110	19	611	25%
58	CA	7,558	1,861	1,982	2,000	1,715	-8%	2,099,049	27%	703	41%	9	6	39	667	39%
59	CA	7,427	244	2,257	2,204	2,722	1016%	7,192,815	41%	963	35%	19	242	18	659	24%
60	OH	7,353	1,022	1,415	1,988	2,928	186%	8,235,267	8%	1,028	35%	-	-	29	550	19%
61	WA	7,350	1,495	1,835	1,672	2,348	57%	5,792,622	unknown	785	33%	5	77	15	923	39%
62	FL	7,225	1,831	2,017	2,349	1,028	-44%	822,305	27%	326	32%	-	16	-	385	37%
63	IA	7,208	1,277	1,664	1,937	2,330	82%	10,678,827	45%	839	36%	-	192	17	754	32%
64	CA	7,160	1,309	1,427	1,873	2,551	95%	11,476,901	36%	803	31%	-	33	60	355	14%
65	CA	7,069	283	950	2,219	3,617	1178%	11,677,202	20%	1,206	33%	-	66	13	698	19%
66	NY	6,980	1,593	1,507	1,666	2,214	39%	22,348,966	5%	82	4%	-	73	16	41	2%
67	TX	6,940	2,701	1,123	1,424	1,692	-37%	4,510,520	57%	655	39%	-	-	6	186	11%
68	CA	6,884	1,206	1,659	2,075	1,944	61%	3,221,559	65%	829	43%	3	4	15	1,058	54%
69	WA	6,856	1,742	1,711	1,535	1,868	7%	3,419,951	63%	684	37%	73	65	3	585	31%
70	TX	6,746	1,251	1,532	2,352	1,611	29%	727,728	11%	267	17%	-	31	18	64	4%
71	WA	6,687	845	1,528	2,053	2,261	168%	3,421,864	61%	621	27%	-	125	14	870	38%
72	CA	6,678	1,256	1,610	1,687	2,125	69%	8,940,239	30%	857	40%	-	-	-	374	18%
73	NC	6,676	1,052	1,206	1,842	2,576	145%	6,201,901	8%	859	33%	-	-	3	504	20%
74	NJ	6,651	1,651	1,732	1,576	1,692	2%	3,655,604	18%	670	40%	8	21	3	178	11%
75	CA	6,602	1,424	1,679	1,728	1,771	24%	2,096,509	71%	781	44%	13	28	9	703	40%
76	MN	6,582	1,360	1,420	1,541	2,261	66%	8,715,086	1%	480	21%	-	-	3	89	4%
77	UT	6,569	428	1,057	1,839	3,245	658%	6,903,741	6%	1,146	35%	-	20	16	728	22%
78	IL	6,548	262	1,658	2,127	2,501	855%	4,288,820	69%	1,002	40%	-	75	20	748	30%
79	CA	6,476	1,354	1,328	1,696	2,098	55%	3,572,535	68%	888	42%	24	6	21	757	36%
80	AL	6,431	1,391	1,918	658	2,464	77%	8,384,183	4%	822	33%	-	-	-	unknown'	unknown
81	CA	6,399	1,165	1,512	1,396	2,326	100%	1,604,765	85%	899	39%	6	-	60	1,131	49%
82	CA	6,377	1,450	1,213	1,844	1,870	29%	1,813,405	68%	1,047	56%	414	14	3	646	35%
83	TX	6,272	421	668	992	4,191	895%	13,726,332	20%	1,566	37%	69	424	50	1,142	27%
84	CA	6,076	1,585	1,395	1,486	1,610	2%	858,943	74%	1,058	66%	552	72	-	375	23%
85	CA	6,056	1,197	1,529	1,488	1,842	54%	6,471,788	27%	637	35%	-	4	-	206	11%

100 EMPLOYERS RESPONSIBLE FOR MOST SUSPENDED WAGE ITEMS

1993 - 1996

APPENDIX A

PATTERNS OF IRREGULARITIES

(1996 Suspended W-2s)

Emp. No.	St.	4 Year Totals	Suspended W-2s Over 4-Year Period					1996 Suspended Wages	% of W-2s Suspended	PROBLEM SSNs					Same Address- 3 or More		
			1993	1994	1995	1996	% Increase (96 vs 93)			No. Unassigned	Percent Unassigned	No. with 000-00-0000	No. Duplicate	No. Consecutive	Number	Percent	
86	CA	5,970	1,553	1,646	1,373	1,396	-10%	2,310,802	72%	661	47%	137	24	6	850	47%	
87	TX	5,940	2,306	1,063	912	1,660	-28%	2,895,858	0%	unknown	unknown	-	-	-	12	1%	
88	TX	5,928	984	804	1,503	2,637	168%	2,059,701	14%	408	15%	-	-	6	unknown	unknown	
89	FL	5,923	875	1,194	1,805	2,249	157%	2,725,338	49%	374	17%	1	4	66	1,670	74%	
90	NC	5,878	473	1,030	1,848	2,725	478%	2,964,106	84%	819	30%	1	2,671	11	2,547	93%	
91	CA	5,878	1,776	2,220	1,560	320	-42%	828,289	6%	85	27%	-	-	-	9	3%	
92	NJ	5,846	965	731	1,371	2,779	188%	4,002,683	67%	1,058	38%	-	-	1,268	18	1,371	49%
93	FL	5,836	1,128	1,475	1,855	1,378	22%	1,079,987	9%	331	24%	-	15	3	183	13%	
94	CA	5,825	907	1,658	1,673	1,587	75%	11,299,370	19%	622	39%	-	47	-	255	16%	
95	NJ	5,794	297	771	2,212	2,514	246%	3,387,255	51%	882	35%	-	-	127	1,240	49%	
96	CA	5,790	1,624	1,251	1,437	1,478	-9%	1,511,240	4%	65	4%	-	-	6	28	2%	
97	CA	5,737	1,313	1,674	1,403	1,347	3%	1,376,586	79%	525	38%	-	-	6	813	60%	
98	TX	5,713	1,155	1,310	1,462	1,766	53%	5,871,887	12%	606	34%	-	-	7	158	9%	
99	IL	5,684	576	613	1,966	2,509	336%	7,892,587	5%	58	2%	-	-	27	1,223	49%	
100	KS	5,678	905	989	1,941	1,643	104%	10,640,355	unknown	328	18%	-	38	-	9	0%	
			243,924	264,508	327,111	340,822	40%	962,446,035		109,360	32%	3,127	16,742	4,910	72,770	21%	
		<u>1,176,465</u>															
			Employer Totals		84	16				91	96		36	69	86	94	

APPENDIX B

AGENCY COMMENTS

MAJOR CONTRIBUTORS TO THIS REPORT

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APPENDIX D

SSA ORGANIZATIONAL CHART
