

Proposed Information Collection Instrument and Method for Collection for Public Housing Authority Executive Compensation Information

To determine operating subsidy eligibility under the public housing operating fund formula, public housing authorities (PHAs) are required to annually complete and submit a HUD-52723 form. For CY '12 funding the Department plans to deploy the HUD-52723 in September 2011. The Department will use the deployment of the HUD-52723 as a means of distributing the Executive Compensation collection instrument, a copy of which is enclosed. The collection instrument will be an attachment to the existing HUD-52723. Similar to the HUD-52723, PHAs will be required to complete the form and submit to the Department. The compensation collection instrument will have a separate set of instructions for completion, which is also enclosed. PHAs will also be provided appropriate guidance on downloading, completing and submitting the collection instrument.

This should be a fairly simple procedure for PHAs. The collection instrument itself is rather simplistic. Given the Department is deploying the collection instrument attached to the HUD-52723, PHAs already have a familiarity with the procedures for downloading, completing and submitting these types of forms. Recognizing that currently only PHAs operating a public housing program complete the HUD-52723, which constitute more than 75% of all PHAs, the Department will notify those PHAs operating a Section 8-only program and notify them of the requirement to download and complete just the compensation collection instrument, not the HUD-52723. Again guidance and instruction will be available to all PHAs, especially for those who currently do not complete a HUD-52723.

Once PHAs complete the compensation collection form, they will submit them to their Field Office. Field Offices in turn submit all forms to headquarters. Once they are received, we will consolidate the data into an Excel spreadsheet. That will enable us to filter and utilize the data effectively. The Department will also publish this data on the web. Data fields to be published are PHA, Title and Total Compensation.

Operating Budget Schedule of Positions and Compensation	U.S. Department of Housing and Urban Development Office Public and Indian Housing OMB Approval No. 2577-xxx (€ xx.xx.xxxx)
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Public Reporting for this collection is estimated to average xx hours per response, including the time for reviewing and searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection information. This agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless that collection displays a valid OMB control number. Under current law, nonprofit organizations receiving federal exemptions are required to report to the IRS annually the names and compensation of their five current highest compensated employees. Public housing authorities receive significant direct federal funds, and to promote similar public transparency to enhance oversight by HUD and by state and local authorities, the same information should be made available as to public housing authorities. Responses to the collection of information are required to obtain a benefit. The information does not relate to itself to confidentiality.

List the Public Housing Agency's (PHA) five highest compensated employees who received reportable compensation and benefits from the organization and any related organizations for the most recent and completed calendar year. See following page for complete instructions on completing the form.

Section I:

Name of Housing Authority	
PHA Code	
PHA Program(s)	Public Housing & Section 8 <input type="checkbox"/> Public Housing Only <input type="checkbox"/> Section 8 Only <input type="checkbox"/>

Section II:

(A) Last Name	First Name, Middle Initial	(B) Title	(C) Reportable Compensation from the PHA and Related Organizations	(D) Contributions to Employee Benefit Plans & Deferred Compensation From the PHA and Related Organizations	(E) Other Compensation or Allowances	(F) Total Compensation and Benefits
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						\$
						\$
						\$
						\$

HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties (18 U.S.C. 1001, 1010, 10 U.S.C. 3729, 3802)

HUD Form xxxxx

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Instructions for Preparation of Form HUD 52725

Information for the Public Housing Agency's (PHA) five highest compensated employees will be collected annually. This form is to be prepared to show compensation (including benefits) for the five highest compensated employees for the most recent full calendar/tax year. For example, if the PHA is completing the Form in July 2011, information reported on the Form will be from compensation received during CY 2010. This form is a requirement for PHAs administering a public housing or a housing choice voucher program. Only those PHAs that operate a housing choice voucher program only and receive less than fifty percent (50%) of their funding for employees from the Department of Housing and Urban Development are exempt from completing this form. PHAs administering a housing choice voucher program only and receive greater than fifty percent (50%) of their funding for employees from the Department of Housing and Urban Development are required to complete this form.

Section I

Name of Housing Authority and PHA Code- Enter the name and PHA Code of the PHA for which the five highest compensated employees are being reported.

PHA Program - Indicate whether your Agency operates a Public Housing and Section 8 Programs, a Public Housing Program Only or a Section 8 Program only by placing a 'X' in the appropriate box.

Section II

Column A (Name) - Enter the last name of the employee in the first column. Enter the first name and middle initial of the employee.

Column B (Title) - Enter the employee's title or position with the PHA.

Column C (Reportable Compensation from the PHA and Related Organizations) - Report compensation for the calendar year ending within the PHA's fiscal year. For example, if a PHA's fiscal year is the 12-month period ending June 30, 2011, the PHA employee must report compensation for the calendar year ending December 31, 2010. Reportable compensation amounts required to be reported shall be derived from IRS Form W-2, box 1 (Wages, Tips and Other Compensation) plus IRS Form 1099-MISC, box 7 if the employee is also compensated as an independent contractor. If the employee received compensation from the PHA and a related organization add both sources of compensation to populate the data field.

Column D (Contributions to Employee Benefit Plans and Deferred Compensation From the PHA and Related Organizations) - Report the following items of deferred compensation and benefits.

a) Employer contributions to a qualified retirement plan, including defined benefit, 401K and/or other retirement plans(s)

b) Employer contributions to Health Care Benefit Plans and any associated costs on behalf of respective employee. For this purpose, health benefits provided by the employer include payments of health benefit plan premiums, medical reimbursement, and flexible spending programs. Health benefits include medical, dental, optical, drug and medical equipment benefits. They do not include disability or long-term care insurance premiums or allocated benefits for this purpose

c) Employer contributions to a Social Security Trust Fund

Column E (Other Compensation or Allowances)

a) Employer contributions towards bonus and awards not otherwise recognized as part of Salaries and Wages

b) Any other compensation not captured above(e.g. car allowance, life insurance premium)

c) The fair market value of any non-cash compensation (e.g. use of company vehicle)

Column F (Total Compensation and Benefits) - The form will populate automatically by adding Columns C, D & E.