

Instructions for Form HUD-52725

General Instructions

1. HUD will publish a notice that will provide instructions for submitting this form. All PHAs that administer public housing and/or housing choice voucher programs are required to complete this form.
2. Information is required for up to three executives. For the purpose of this form, the covered individuals ("executives") include the following: (1) the top management official (e.g., the executive director, CEO, or person with similar duties); (2) the top financial official (e.g., the chief financial officer or person with similar duties); and (3) the highest compensated employee who is not the top management official or the top financial official. If the top management official and the top financial official are the same person, a PHA should report information for the top management official plus the two highest compensated employees who are not the top management official.

Section I: PHA Information

- (A) PHA Code.** Choose your PHA code from the drop-down list.
- (B) Name of PHA.** The form will automatically fill in this item.
- (C) Number of employees for which the PHA must provide compensation data.** Choose a number (1 to 3) from the drop-down list. Or enter less than three if there are fewer than three employees meeting the definition of executive in the general instructions above.

Section II: Total Cash Compensation for Executives

(A) Name.

- (A)(i) Last.** Enter the last name of the executive.
- (A)(ii) First, middle initial.** Enter the first name and middle initial of the executive.

(B) Title.

Enter the executive's job title or position.

(C) Cash compensation. A PHA must report compensation data for the most recent full calendar/tax year. For example, if the PHA is completing the form in September 2013, information reported on the form will be based on compensation paid during calendar year 2012. Form HUD-52725 uses some of the existing compensation definitions developed by the IRS for its Form 990, which, among other things, is used to disclose the compensation of officers, directors, trustees, key employees, highest compensated employees, and independent contractors who work for tax-exempt organizations. Schedule J (IRS Form 990) is used to break down the compensation reported on the W-2 and/or 1099-MISC forms of these individuals. The IRS document "2012: Instructions for Form 990 Return of Organization Exempt From Income Tax" (January 2013) provides a table on pages 32 to 34 that may be useful for identifying types of compensation to include in the definition of base salary and definition of bonus and incentive compensation. The first "Where to Report" column of the table corresponds to "base compensation" on Schedule J (HUD calls this "base salary"). The second "Where to Report" column of the table corresponds to "bonus and incentive compensation" on Schedule J (HUD uses the same term). The IRS notes that this table is "not comprehensive but covers most items for most organizations."

(C)(i) Base salary. Base salary is a component of compensation that is reported on IRS Form W-2 for employees and IRS Form 1099-MISC for independent contractors. For the purpose of the HUD-52725, base salary is equivalent to "base compensation" as defined for Schedule J (IRS Form 990). If the executive received compensation from the PHA and a related organization, add the compensation from both sources and enter the amount.

(C)(ii) Bonus and incentive compensation. Bonus and incentive compensation is usually reported on IRS Form W-2 for employees and IRS Form 1099-MISC for independent contractors. If the executive received bonus and incentive compensation from the PHA and a related organization, add the compensation from both sources and enter the amount. For the purpose of the HUD-52725, use the Schedule J (IRS Form 990) definition of "bonus and incentive compensation."

(C)(iii) Total cash compensation. The form will automatically fill in this item by adding base salary to bonus and incentive compensation.

(D) Source of funds for cash compensation. Source of funds only has to be reported for those individuals with total cash compensation exceeding \$155,500.

(D)(i) Required to report source of funds. The form will automatically set this value to "yes" if total cash compensation exceeds \$155,500. The default value is "no."

(D)(ii) Base salary from Section 8 and Section 9 funds. Enter the amount of base salary that is paid for with funds originating from Section 8 and Section 9 appropriations.

(D)(iii) Bonus and incentive compensation from Section 8 and Section 9 funds. Enter the amount of bonus and incentive compensation that is paid for with funds originating from Section 8 and Section 9 appropriations.

Section III: Certification. Enter the name and title of the individual who is certifying that the information is true and correct.

Schedule of Positions and Compensation	U.S. Department of Housing and Urban Development Office of Public and Indian Housing OMB Approval No. 2577-0272 (exp. 08/31/2014)
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Public reporting for this collection is estimated to average 40 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of 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. The information does not lend itself to confidentiality.

Report the cash compensation of the top management official, the top financial official, and the highest compensated employee who is not the top management official or the top financial official. Only provide information for public housing agency (PHA) employees who received reportable compensation, as that term is defined in the instructions to IRS Form 990 Part VII, from the PHA and any related organizations for the most recent and completed calendar year. Upon completion, an appropriate representative shall sign and certify the information provided is true and correct. See the following page for complete instructions on completing the form.

Section I: PHA Information

(A) PHA Code		(use drop-down list)
(B) Name of PHA*		
(C) Number of employees for which the PHA must provide compensation data:		(use drop-down list)

Section II: Total Cash Compensation for Executives

(A) Name		(B) Title	(C) Cash compensation			(D) Source of funds for cash compensation		
			(i) Base salary	(ii) Bonus and incentive compensation	(iii) Total cash compensation* [total of columns (C)(i) and (C)(ii)]	(i) Required to report source of funds* (Yes / No)	(ii) Base salary from Section 8 and Section 9 funds	(iii) Bonus and incentive compensation from Section 8 and Section 9 funds
(i) Last	(ii) First, middle initial							
1					\$ -	No		
2					\$ -	No		
3					\$ -	No		

Section III: Certification

The following individual hereby certifies that the above information is true and correct (please type your name and title):

HUD will prosecute false claims and statements. Such false statements and/or entries may be subject to criminal and/or civil penalties (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802).

* The form will automatically fill in this value based on other entries.