

Instructions for Form HUD-52725

General Instructions

1. HUD will publish a notice that will provide additional 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:
 - (1) the top management official (e.g., the executive director, Chief Executive Officer (CEO), or person with similar duties);
 - (2) the top financial/accounting official (e.g., the chief financial/accounting officer or person with similar duties); and
 - (3) all individuals who are paid an annual salary (including bonus) above the prevailing salary for level IV of the Executive Schedule.

IMPORTANT NOTES:

- ** If the top management official and the top financial/accounting official are the same person, the PHA is to report information for that person and the next highest paid employee.
- ** A PHA that has neither a top management official nor financial/accounting official **MUST** report compensation for its two highest paid employees.
- ** If a PHA has two or fewer employees, the PHA is to report the information for all its employees.

Section I: PHA Information

- (A) PHA Code.** Select your PHA code from the drop-down list.
- (B) Name of PHA.** The form will automatically populate this box.
- (C) PHA Fiscal Year End.** Select your PHA's fiscal year end from the drop-down list.
- (D) This PHA had no employees in 2017.** If the PHA being reported had no employees, check the box provided.

(E) This PHA is managed by another PHA. If the PHA being reported is managed by another PHA or other entity, identify the other entity here. If it is a PHA use the drop down list to identify the managing PHA. If managed by an entity other than a PHA, enter the name of the entity.

Section II: Calendar Year Employee Cash Compensation Data

- Box 1.** Enter the executive/employee's last name.
- Box 2.** Enter the first name and middle initial of the executive/employee.
- Box 3.** Using the drop down menu, enter the executive/employee's job title or position. The drop down menu provides three options: CEO/ED, Chief Financial Officer (CFO), and Other. Select CEO/ED for the PHA's top management official. Select CFO for the PHA's top financial/accounting official. Select "Other" for the highest paid executive/employee who is not the CEO or CFO.
- Box 4.** Using the executive/employee's Internal Revenue Service (IRS) FORM W-2 Wage and Tax Statement, enter the amount that is in Box 5 (Medicare wages and tips). If the executive/employee is an employee of another entity but a portion of his or her salary is allocated to the PHA, still enter the **total** amount reported on the individual's W-2 in Box 5.

SIX IMPORTANT NOTES FOR COMPLETING BOXES 5 THROUGH 10:

- 1) Section 8 funds include ALL Housing Choice Voucher program funds and all associated program funds under Section 8 the PHA has received.
- 2) Section 9 funds include ALL Public Housing Operating Subsidy, Capital funds and all associated program funds under Section 9 the PHA has received.
- 3) If an executive is paid with MTW funds, these are considered Section 8 and Section 9 funds.
- 4) For purposes of this compensation survey, Section 8 and 9 funds paid as fees from public housing properties to the Central Office Cost Center are considered federal Section 8 and 9 funds.
- 5) When entering compensation amounts, do NOT use dollar signs, commas or other special characters.
- 6) Enter a 0 (zero) for any category when an employee did not receive that form of compensation.

- Box 5.** Enter the amount of the executive/employee's base salary that was paid from or allocated to Section 8 and 9 program funds in the calendar year.
- Box 6.** If the executive/employee was paid a bonus, enter the amount of the executive/employee's bonus that was paid from or allocated to Section 8 and 9 program funds in the calendar year.
- Box 7.** Enter the amount of the executive/employee's incentive or other cash compensation that was paid from or allocated to Section 8 and 9 program funds in the calendar year.
- Box 8.** Enter the amount of the executive/employee's base salary that was paid from or allocated to **NON**-Section 8 and 9 program funds in the calendar year.
- Box 9.** If the executive/employee was paid a bonus, enter the amount of the executive/employee's bonus, that was paid from or allocated to **NON**-Section 8 and 9 program funds in the calendar year.
- Box 10.** Enter the amount of the executive/employee's incentive or other cash compensation that was paid from or allocated to **NON**-Section 8 and 9 program funds in the calendar year.
- Box 11.** This box will auto-populate as the sum of boxes 5 through 10. The amount in Box 11 should equal the amount entered in Box 4. If these amounts do not agree, please revise the amounts in Boxes 5 through 8. *If the executive/employee received additional CASH compensation from the PHA that was not reported on IRS FORM W-2 BOX 5, this compensation must be reported in Section III of this form.*
- Box 12.** This box will auto-populate. If the amounts in boxes 4 and 11 do not agree, this box will say "NO". The form may not be submitted until boxes 4 and 11 agree, and this box says "YES"
- Box 13.** If any employee being reported works for more than one PHA, and therefore, has compensation information submitted by more than one PHA, use the drop-down list to identify all of the PHAs for which compensation information is reported for that employee. Note, a separate submission is required for each such PHA.

Section III: Calendar Year Employee NON W-2 Cash Compensation Data - Other CASH Compensation [This section is only used if employees received cash compensation during the calendar year that was not reported in Box 5 of the employee's W-2.]

- Box 14.** Enter the executive/employee's last name.
- Box 15.** Enter the first name and middle initial of the executive/employee.
- Box 16.** Using the drop down menu, enter the executive/employee's job title or position. The drop down menu provides 3 options: CEO, CFO, and Other. Select CEO for the PHA's top management official. Select CFO for the PHA's top financial/accounting official. Select Other for the highest paid executive/employee who is not the CEO or CFO.
- Box 17.** Please enter the total CASH compensation paid in the calendar year from Section 8 & 9 funds that was **NOT** reported on the individual's W-2. Do **not** include valid non-taxable PHA expense reimbursements paid to the employee (e.g., valid travel, training, etc. expenses). Please provide a written explanation for any amounts entered in Box 14 in the space provided.

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