

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. 08/31/2018)
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Public reporting for this collection is estimated to average 30 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 neither the top management official nor the top financial official. Only provide information for public housing agency (PHA) employees who received compensation from the PHA and any related organizations for the calendar year. Upon completion, the appropriate PHA representative must sign and certify that the information provided is true and correct. See the instruction sheet for directions on completing the form.

Section I: PHA Information

(A) PHA Code		(use drop-down list)
(B) Name of PHA*		
(C) PHA Fiscal Year End		(use drop-down list)
(D) This PHA had no employees in 2015	<input type="checkbox"/>	(check box if this is the case)
(E) This PHA is managed by another PHA or other entity		(use drop-down list to identify the managing PHA or type in the name of the other managing entity if not a PHA)

Section II: Calendar Year Employee Compensation Data (When entering amounts, do NOT use dollar signs, commas or other special characters. Enter 0 (zero) in any box when the employee did not receive that form of compensation.)

Box 1	Box 2	Box 3	Box 4	Box 5	Box 6	Box 7	Box 8	Box 9	Box 10	Box 11	Box 12	Box 13
Employee Last Name	First name, middle initial	Employee Title (Use drop-down list)	Total Compensation as reported on the PHA employee's 201X IRS Form W-2 (Box 5) (\$)	Base Salary from Section 8 & 9 funds (\$)	Bonus compensation from Section 8 & 9 funds (\$)	Incentive and other compensation from Section 8 & 9 funds (\$)	Base Salary from NON - Section 8 & 9 funds (\$)	Bonus compensation from NON-Section 8 & 9 funds (\$)	Incentive and other compensation from NON-Section 8 & 9 funds (\$)	Total (Boxes 5 through 10)	Completeness Check: (Box 4 = Box 11) Yes/No	If this employee is compensated and reported by more than one PHA, identify all other PHAs below (use drop down list)
												(use drop down list)
												(use drop down list)
												(use drop down list)

Section III: Calendar Year NON W-2 Employee Compensation Data - Other CASH Compensation

[only complete if an employee in Section II above was paid cash compensation not included in the W-2 information reported]

Box 14	Box 15	Box 16	Box 17
Employee Last Name	First name, middle initial	Employee Title (Use drop-down list)	Cash compensation paid to employee in CY 201X NOT reported on the employee's W-2 (\$)
			If an amount is entered in Box 17, please explain the circumstances in the space provided below.

Section IV: Certification

I hereby certify that the above information is true and correct (please type name and title of individual signing and dating this form):	
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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.

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 **three** executives. On this form, the covered individuals ("executives") include the following: (1) the top management official (e.g., the executive director, Chief Executive Officer (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 neither the top management official nor the top financial official. If the top management official and the top financial official are the same person, the PHA is to report information for that person and the two other highest compensated employees. If a PHA has three or fewer employees the PHA should report the information for all of the 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 2015.** If the PHA being reported had no employees, check the box provided.
- (E) This PHA is managed by another PHA or other entity.** 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.
- NOTE when completing Boxes 4 through 10:**
- 1) When entering compensation amounts, do NOT use dollar signs, commas or other special characters.
 - 2) Section 8 funds include ALL Housing Choice Voucher program funds and all associated program funds under Section 8 that the PHA received.
 - 3) Section 9 funds include ALL Public Housing Operating Subsidy, Capital funds and all associated program funds under Section 9 that the PHA received.
 - 4) If an executive is paid with MTW funds, these are considered to be Section 8 and/or Section 9 funds.
 - 5) For purposes of this compensation survey, funds paid as fees from public housing properties to the Central Office Cost Center are considered federal Section 8 and 9 funds.
 - 6) Enter a 0 (zero) for any category when an employee received no compensation.

- 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.
- 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. See PIH Notice 2016-14 for information on bonus compensation.
- 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 must equal the amount entered in Box 4. If these amounts do not equate, 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 equate, 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 the other 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 the space provided.

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