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## Instructions for Form HUD-52725 (Rev 2/2025)

### 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 20XX.** 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.