Supporting Statement for Paperwork Reduction Act Submissions Public Housing Agency Executive Compensation Information OMB No: 2577-0272

A. Justification

1. Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection. Attach a copy of the appropriate section of each statute and regulation mandating or authorizing the collection of information.

Under current law, non-profit organizations receiving federal tax exemptions are required to report to the Internal Revenue Service (IRS) annually with the names and compensation of their highest compensated employees. Public Housing Agencies (PHAs) receive significant direct federal funds, and to promote similar public transparency and to enhance oversight by the Department of Housing and Urban Development (HUD) and by state and local authorities, the same information is being collected from PHAs and made available. After the compensation information is collected, it will be made available on the HUD website.

The collection is authorized pursuant to HUD's specific oversight of the public housing Operating Fund that is found in the U.S. Housing Act of 1937, as amended, 42 U.S.C. 1437 et seq., particularly 42 U.S.C. 1437c(a)(1) and (f) and 42 U.S.C. 1437f(b)(1). Authority also is found in the Department of Housing and Urban Development Act (42 U.S.C. 3531 et. seq.) (HUD Act). Under the HUD Act, HUD is provided general oversight and monetary authority over its funded programs. In particular, section 7(r)(1) of the HUD Act (42 U.S.C. 3535(r)(1)) authorizes the Secretary to expend funds "for evaluating and monitoring" housing programs, including public housing and all other programs authorized under the U.S. Housing Act of 1937 and other HUD statutes, and for "collecting and maintaining data for such purposes."

In addition, the government-wide regulations governing grants and cooperative agreements to state, local, and federally recognized Tribal governments at 2 CFR 200.337, Access to Records, provide: "(a) Records of non-Federal entities. The Federal awarding agency, the Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives must have the right of access to any documents, papers or other records of the non-Federal entity that are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the non-Federal entity's personnel for the purpose of interview and discussion related to such documents."

Beginning in HUD's federal fiscal year (FFY) 2012 appropriations, and carried forward in subsequent years' appropriations act, Congress limited the use of Section 8 (only tenant-based rental assistance program) and Section 9 public housing appropriations (Section 8 and 9 funds) to pay the salary of any public housing agency employee.

The limit on the amount of Section 8 and 9 funds that can be paid for any public housing agency employee that year is tied to the annual rate of basic pay payable for a position at level IV of the Executive Schedule. Beginning in FFY 2015, and continuing every FFY thereafter, Congress included bonuses paid from Section 8 and 9 funds in this limitation.

These statutory and regulatory authorities are the basis for the information collection which improves regulatory oversight and monitors PHAs compliance with Congress's directive.

2. Indicate how, by whom and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection.

The information is similar to what the IRS requires from all non-profit organizations receiving federal tax exemptions. This collection includes the PHA name, identifying PHA code, and the following information for the PHA's top management official, top financial official and any employee whose salary exceeds the Congressionally imposed cap level IV of the Executive Schedule: name, title, and compensation (including reportable compensation from the PHA and related organizations). For each employee reported, PHAs will submit a salary breakdown and report the sources of the funds.

The information will be used for several purposes. HUD officials will use the information as part of their oversight and review of PHAs. One of the factors HUD officials consider of PHAs is how they handle administrative and related expenses. Having data available on these individuals at each PHA will allow HUD officials to review this aspect of PHA administrative expenses and compare these expenses across the range of all PHAs. This will be particularly useful in evaluating PHAs designated as "troubled" because of administrative or other problems. It is anticipated the state and local authorities that also oversee PHAs, and often appoint their boards of directors, will find this information useful for oversight purposes.

In addition, the information is used to promote transparency. HUD will post on its website the job title and compensation of the employees covered by the collection, just as this information is available for tax-exempt organizations, federal employees, and many private corporations.

3. Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also describe any consideration of using information technology to reduce burden.

Yes. The compensation information will be completed and submitted electronically to HUD via the Executive Compensation portal on HUD Secure Systems (Secure Systems External Login). Key PHA personnel have access to HUD Secure Systems and can make the appropriate data submissions for their PHA. HUD will then compile, analyze, and make the data available.

4. Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item 2 above.

Similar information is collected by the IRS from all entities required to file Form 990s, which may include some PHAs or their affiliates. Similar information is or will be collected by the General Services Administration (GSA) from many federal grantees, including many PHAs, under the American Recovery and Reinvestment Act of 2009 and the Federal Funding Accountability and Transparency Act of 2006. However, the breakdown of the sources of funds for salary information is NOT collected elsewhere.

5. If the collection of information impacts small businesses or other small entities describe any methods used to minimize burden.

Many PHAs are small entities; however, the reporting burden for all respondents is minimal because HUD Form 57725 uses compensation data from the employee Internal Revenue Service (IRS) Form W-2 Wage and Tax Statement. PHA personnel will manually fill out HUD Form 57725 with the information in the IRS W-2 form.

One of the primary purposes of this revision to the current PRA is to reduce the reporting burden on ALL PHAs by collecting one year of data once every three years – this reduces the reporting burden on PHAs by 66.7%.

While HUD may only collect PHA compensation data once every three years, PHAs are still subject to the annual compensation restrictions imposed by Congress. Therefore, all years remain subject to potential review by HUD to ensure compliance with the Annual Appropriations Act.

6. Describe the consequence to Federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.

The information is collected triennially (collecting one year of data once every three years). Not collecting the information would obviate the purpose of providing oversight and transparency concerning the administrative functions and expenses of PHAs that receive significant direct federal funding and would not provide HUD with a means to determine PHA compliance with the salary limitations imposed by Congress.

Collecting this information once every three years provides sufficient oversight and reasonable assurance that PHAs are complying with the salary limitations imposed by Congress.

- 7. Explain any special circumstances that would cause an information collection to be conducted in a manner:
 - requiring respondents to report information to the agency more than quarterly; **NA The data collection is completed triennially**.
 - requiring respondents to prepare a written response to a collection of information in fewer than 30 days after receipt of it; **NA No requirement due within 30 days**
 - requiring respondents to submit more than an original and two copies of any document; NA –
 No such requirement
 - requiring respondents to retain records other than health, medical, government contract, grant-in-aid, or tax records for more than three years; NA No additional documentation requirements posed by this data collection
 - in connection with a statistical survey, that is not designed to produce valid and reliable results than can be generalized to the universe of study; **NA Not a statistical survey**
 - requiring the use of a statistical data classification that has not been reviewed and approved by OMB; **NA Not** a **statistical survey**
 - that includes a pledge of confidentiality that is not supported by authority established in statute or regulation, that is not supported by disclosure and data security policies that are consistent

- with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use; or **NA No pledge made.**
- requiring respondents to submit proprietary trade secret, or other confidential information unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law. **NA No proprietary information requested.**
- 8. If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the agency's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the agency in response to these comments. Specifically address comments received on cost and hour burden.
 - Describe efforts to consult with persons outside the agency to obtain their views on the availability of data, frequency of collection, the clarity of instructions and recordkeeping disclosure, or reporting format (if any) and the data elements to be recorded, disclosed, or reported.
 - Consultation with representatives of those from whom information is to be obtained or those who must compile records should occur at least once every 3 years even if the collection of information activity is the same as in prior periods. There may be circumstances that preclude consultation in a specific situation. These circumstances should be explained.

In accordance with 5 CFR 1320.8(d), the agency's notice announcing this collection of information appeared in the Federal Register on 05-13-2025, (Volume 90, No 91, Page 20312). The public was given until 07-14-2025, to submit comments on the proposed information collection. One anonymous public comment was received on this Proposed Information Collection. HUD addressed the comments in the 30-day Notice of Proposed Information Collection for Public Comments in the Federal Register and below.

On addressing access to sensitive information: The comment stated that access to sensitive information is not restricted in this Proposed Information Collection.

HUD response: HUD is only requesting salary information from HUD-related entities that receive federal funds. Similar information is provided to the IRS by non-profit organizations that receive federal tax exemptions. HUD does not request information of a sensitive nature, such as religion, medical information, or other sensitive or private information.

On the cost burden to PHAs for providing this information: The comment indicated that this Proposed Information Collection was an unnecessary cost to the government. **HUD response:** HUD estimates that each PHA will require approximately 1 hour to assemble and submit the requested compensation information. HUD does not believe that this is a substantial burden for individual PHAs given the level of support provided by the federal government.

9. Explain any decision to provide any payment or gift to respondents, other than renumeration of contractors or grantees.

Not applicable to this information collection requirement.

10. Describe any assurance of confidentiality provided to respondents and the basis for assurance in statute, regulation or agency policy. If the collection requires a system of records notice (SORN) or privacy impact assessment (PIA), those should be cited and described here.

No assurances of confidentiality are offered. Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent. No such sensitive information is sought through this information collection.

11. Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.

No such sensitive information is sought through this information collection.

- 12. Provide estimates of the hour burden of the collection of information. The statement should:
 - Indicate the number of respondents, frequency of response, annual hour burden, and an explanation of how the burden was estimated. Unless directed to do so, agencies should not conduct special surveys to obtain information on which to base hour burden estimates. Consultation with a sample (fewer than 10) of potential respondents is desirable. If the hour burden on respondents is expected to vary widely because of differences in activity, size, or complexity, show the range of estimated hour burden, and explain the reasons for the variance. Generally, estimates should not include burden hours for customary and usual business practices;
 - If this request covers more than one form, provide separate hour burden estimates for each form and aggregate the hour burdens in chart below; and
 - Provide estimates of annualized cost to respondents for the hour burdens for collections of information, identifying and using appropriate wage rate categories. The cost of contracting out or paying outside parties for information collection activities should not be included here. Instead, this cost should be included in Item 13.

	Information Collection	Number of Respondents	*Frequency of Responses	Responses Per Annum	Burden Hours per Response	Annual Burden Hours	Hourly Cost per Response	Annual Cost
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Executive							
Compensation HUD-52725	4,000	1	4,000	1	4,000	\$39.86	\$159,440

The total burden of this collection is expected to be 4,000 hours. The total estimated triennial cost of this information collection is \$159,440 To estimate the hourly cost per respondent, HUD used the Department of Labor Bureau of Labor Statistics' most recent (May 2024) on the State and local government workers by occupational and industry group https://www.bls.gov/oes/current/oes131141.htm. We based our hourly wage estimate for personnel with a Compensation, Benefits, and Job Analysis Specialist designation (13-1141) to have a salary of \$82,920 per year based on the bureau of labor and statistics (Occupational Employment and Wage Statistics 2024), to have an hourly rate of \$39.86.

- 13. Provide an estimate of the total annual cost burden to respondents or recordkeepers resulting from the collection of information. (Do not include the cost of any hour burden already reflected on the burden worksheet shown in Items 12 and 14).
 - The cost estimate should be split into two components: (a) a total capital and start-up cost component (annualized over its expected useful life); and (b) a total operation and maintenance purchase of services component. The estimates should take into account costs associated with generating, maintaining, and disclosing or providing the information. Include descriptions of methods used to estimate major cost factors including system and technology acquisition, expected useful life of capital equipment, the discount rate(s) and the time period over which costs will be incurred. Capital and start-up costs include, among other items, preparations for collecting information such as purchasing computers and software; monitoring, sampling, drilling and testing equipment; and record storage facilities; Not applicable
 - If cost estimates are expected to vary widely, agencies should present ranges of cost burdens and explain the reasons for the variance. The cost of purchasing or contracting out information collection services should be a part of this cost burden estimate. In developing cost burden estimates, agencies may consult with a sample of respondents (fewer than 10) utilize the 60-day pre-OMB submission public comment process and use existing economic or regulatory impact analysis associated with the rulemaking containing the information collection, as appropriate. Not applicable
 - Generally, estimates should not include purchases of equipment or services, or portions thereof made: (1) prior to October 1, 1995, (2) to achieve regulatory compliance with requirements not associated with the information collection, (3) for reasons other than to provide information or keep records for the government, or (4) as part of customary and usual business or private practices.

Not applicable.

14. Provide estimates of annualized cost to the Federal government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operational expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information. Agencies also may aggregate cost estimates from Items 12, 13, and 14 in a single table.

Our estimated triennial cost to the federal government is based on the FY 2025 general schedule (Base) for a GS-13, Step 5 at an annual rate of \$102,029 or an hourly rate of \$48.89. On a per submission basis, it is estimated to take approximately 30 minutes to review the submission, extract the data, and compile the analysis.

Information Collection	Number of Respondents	Frequency of Responses	Responses Per Annum	Burden Hour Per Response	Annual Burden Hours	Hourly Cost per Response	Annual Cost
Executive Compensation HUD- 52725	4,000	1	4,000	0.5	2,000	48.89	\$97,780

15. Explain the reasons for any program changes or adjustments reported in Items 12 and 14 of the Supporting Statement.

Reinstatement with updates to current year figures.

16. For collection of information whose results will be published, outline plans for tabulation and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection of information, completion of report, publication dates, and other actions.

HUD will consolidate all responses and publish the information on its website. For publication purposes, information will be tabulated into three categories: PHA name/code, title, and Section 8 and 9 funds paid for salary and bonuses. HUD does not intend to publish the names of those holding the reported positions.

17. If seeking approval to not display the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate.

Not applicable to this request.

18. Explain each exception to the certification statement identified in item 19.

There is no exception to the "Certification for Paperwork Act Submissions" for this request.

B. Collections of Information Employing Statistical Methods