U. S. OFFICE OF GOVERNMENT ETHICS

JUSTIFICATION FOR A NONMATERIAL/NONSUBSTANTIVE CHANGE

OGE FORM 278e EXECUTIVE BRANCH PERSONNEL

PUBLIC FINANCIAL DISCLOSURE REPORT

NOVEMBER 2026

In August 2024, the Office of Management and Budget approved a three-year extension of the OGE Form 278e Executive Branch Personnel Public Financial Disclosure Report under the Paperwork Reduction Act. OGE now seeks to make several nonsubstantive changes to the approved PDF, Excel, and electronic version of the form.

First, OGE proposes to update certain reporting thresholds on each version. On October 28, 2026, OGE issued final rule amendments revising the executive branch financial disclosure regulation at 5 C.F.R. §§ 2634.304 and 2634.907(g) to reflect the increased thresholds, applicable as of January 1, 2026, for reporting of gifts and travel reimbursements for both the public and confidential financial disclosure systems. The Ethics in Government Act and OGE regulations tie the increase of these values to the General Services Administration's December 2025 redefinition of "minimal value" for purposes of the Foreign Gifts and Decorations Act. *See* Gen. Servs. Admin., GSA Bull. FMR B-2025-01, Foreign Gifts and Decorations Minimal Value (2025). The new aggregation threshold for the reporting of gifts and travel reimbursements received from any one source on financial disclosure reports is "more than $525"; items worth "$210 or less" do not need to be counted towards that overall threshold.

The reporting threshold values appear in the "Instructions for Completing Part 9 of the OGE Form 278e: Gifts and Travel Reimbursements," as well as the "Summary of Contents" sections. OGE proposes to update the threshold values by replacing "$480" with "$525" and "$192" with "$210," respectively.

Second, within Part 9 of the Instructions, OGE proposes updating the associated dates to which the updated reporting threshold values apply (2026-2028), along with the date of the next scheduled three-year adjustment (2029).

These changes to the OGE Form 278e have no material effect on the burden to filers; rather, they simply update the form to provide filers with correct information regarding the currently applicable thresholds for reporting gifts and travel reimbursements.