

**Note:** Although the Board of Ethics coordinates the Financial Disclosure process for the City, the Board of Ethics has jurisdiction directly only over the filing of the City Form. Definitive rulings on legal questions concerning the State Form should be addressed to the State Ethics Commission. Definitive rulings on legal questions concerning the Mayor's Form should be addressed to the [Chief Integrity Officer](#) in the Mayor's Office. A searchable PDF of these Frequently Asked Questions is available [here](#) (hyperlink).

## Financial Disclosure FAQs

### Basics



#### What are the Financial Disclosure forms?

Certain City officials and employees are required to make public disclosures about their income and other financial interests in an effort to ensure that their official actions do not raise potential conflicts between the public's interests and their personal financial interests. These public disclosures are made each year on the Financial Disclosure forms. There are three separate Financial Disclosure forms:

- (1) The City of Philadelphia Statement of Financial Interests ("City Form");
- (2) The Mayor's Executive Order Financial Disclosure Statement ("Mayor's Form"); and
- (3) The Commonwealth of Pennsylvania Statement of Financial Interests ("State Form").



#### Do I have to file Financial Disclosure forms?

Most City employees do not have to file Financial Disclosure forms. Some officials and employees may only have to file the State Form, while others may have to file the State and City Forms or all three forms.

The **instructions** for the City Form include a list of the positions that must file the City Form. Similarly, the Mayor's Form has a list of instructions that list the officers and employees within the Administration who must file that form. (If you are in the electronic Financial Disclosure System, you can find the instructions for all forms on the tabbed "File Now" page, under "Form Instructions.")

The State law requirement to file the State Form is based on job duties. If you are an employee, your departmental HR managers can help you get information about whether your job duties meet the standards for filing the State form. Complying with the law is the individual official or employee's responsibility.



## How do I file Financial Disclosure forms?

### Electronically

You are **strongly** encouraged to use the City's [online Financial Disclosure System](#) to file electronically. You can complete the filing process electronically using an electronic signature feature that allows you to sign your forms online.

### Hard Copy

As in prior years, you can prepare paper forms by selecting "Paper Filing" when you log in to the Financial Disclosure System and entering your data into the system, but your filing obligation is not complete until you print and sign the paper forms, and deliver them for filing to the Records Department. Traditional paper forms are also available on this [website](#) as downloadable PDFs.



## How do I access the Financial Disclosure reporting Site?

Visit <https://fds.phila-records.com/FDS/FDLogin.aspx> and login using your username and password.



## What should I do if I am having technical difficulties with the online Financial Disclosure System? I cannot advance past a certain page, see the pop-up windows to enter detailed information, or see the disclosures I have already provided.

Please ensure that you are accessing the online system on a PC using the Microsoft Internet Explorer ("IE") browser. IE versions 11 and earlier are compatible with the system. The electronic filing system is not compatible with Mac operating systems. If you need additional information or assistance, please contact the Board's Compliance Staff. Compatible computers and assistance are available each year before disclosure deadlines at an in-person filer support center supported by the Records Department.



## What is the deadline for filing the Financial Disclosure forms?

Financial Disclosure forms must be filed by or on May 1 of each year. If you file paper forms, you must file at the Records Department, City Hall Room 156, by 5 p.m. If May 1 is not a business day, you must file on the next day the City is open for business.

If you are a newly-appointed filer (hired or appointed this calendar year), please review the relevant FAQs in the "Other" section, below.

## Registering



### What if I don't have a username and password?

Go to <https://fds.phila-records.com/FDS/FDLogin.aspx> and click on "Register" below "Filing Options" on the right. If you are a City employee, we recommend that you use your payroll ID number as your username because it is likely that a user account has been set up for you with your payroll ID number as your username and as your password. You may also create a user account with a username and password of your choice, and note that both are case sensitive.

Once an email address is used as the user email for a registration, it cannot be used to register for a different username. If your work email address was used when registering for the system in the past, you cannot use the same email when signing up for a new username.

Complete all the required fields and a new account will be created for you. When you register, click on the "Add Position" button to select from the alphabetical drop down list your Department name and any City Boards or Commissions that you serve on, including those you serve on as an alternate for another City official.

If you are a City Board or Commission member, and are not a City employee, please contact Board staff at 215-686-9450 for information about filing.



### What if I used the online Financial Disclosure System before but don't remember my username and/or password?

Visit <https://fds.phila-records.com/FDS/FDLogin.aspx> and click on "Password Help" below "Filing Options" on the right side of the page. You can request that your username and/or password be emailed to you. If you select both username and password, you will receive two separate emails containing the requested information at the email address you chose as your "user email" when you created your user account.



### How do I change my password?

Log in to the [Financial Disclosure System](#) using your existing password.

At the tabbed "Home" page, access the "Chg. Password" link in the top right corner of your screen. After changing your password, you will receive an email confirmation of the change of password at the email address you chose as your "user email" when you set up your user account.



### Must I use my Home Address when I register?

No, your Home Address is not required. When entering your Department and any Agencies, Boards, or Commissions, make sure that you enter the Office Address so that an address is filled in when the forms are printed.

## Completing the Forms



### Why do I have to file the State Form if I work for the City? What if I didn't receive it last year?

Generally, the State Ethics Act requires any person meeting the definition of "public employee" or "public official" to file the State Form. Your official duties to determine if you are a public employee for purposes of the State Form, and many City employees have duties that bring them within the requirements for filing. You may be receiving the form for the first time if there has been a change in your job duties.

Departmental HR managers can help you identify the forms you must file and to determine whether your title and duties meet the standards for filing. Consult your HR manager if you have questions or think your filling status should be changed.

Filing the State Form is a requirement of State law and it is a violation for any employee identified in that statute to fail to file. We remind you that this form falls under the jurisdiction of the State Ethics Commission. Please contact the Commission if you need a definitive ruling on whether an employee in a particular job class must file the State Form.



### If I have no information to report on a section of the form, should I just leave the space blank?

No. Whether you are using the electronic system or preparing your report on paper, be sure to check the box marked "none" if you have nothing to report on a particular line.



### Is it really legal for the government to require me to disclose my finances?

Yes. In Pennsylvania, Courts have repeatedly recognized that financial disclosures are a reasonable way for government to encourage public officials' and employees' integrity and honesty, and that financial disclosure may enhance the public's perception of government workers' integrity.

If you want formal legal advice about the implications of financial disclosure on your privacy or other concerns, please contact the City Law Department or the State Ethics Commission.



### If a judge has been appointed to a City board or commission, is he or she required to file any Financial Disclosure forms?

Actively serving judges are not required to file the City, State, or Mayor's Forms. Retired judges may be subject to filling requirements, however.



### **I am a City department head and also serve on a City board. Should I file a separate City Form for each position I hold?**

No. You should include both positions you hold on any Financial Disclosure forms you file.



### **Must I report the City of Philadelphia as a source of income on my disclosure statement?**

Yes. Regardless of the position you hold, for the City form, if your City pay equals or exceeds \$500, you must report the City of Philadelphia as a source of income. For the State form, the threshold amount is \$1,300.

For the City form, if you received less than \$500 from the City during the year or are an unpaid member of a board or commission, you do not have to report the City as a source of income.



### **I own a lot of stocks. Do I have to list the name and address of each company that paid me a dividend?**

You must list the name and address of each company that paid you dividends or other kinds of investment income of \$500 or more in the calendar year for the City Form. Income means gross income for the purposes of the form. Please read the instructions carefully.

Please note that the instructions are different for the State and Mayor's forms.



### **Must I disclose as a real estate interest that I own a vacation home in Florida?**

Mere ownership of the home in Florida is not reported on the City or State forms. Generally, the City and State forms require reporting only if a real estate interest was involved in a transaction with the City or State, respectively.

Income and gains received from a property in an amount over the applicable reporting threshold are required to be reported for each of the forms. Thus, if you made money renting out a vacation home (or other property you own), please refer to the instructions on the relevant form to determine whether or how to report this income.



### **When reporting creditor information, must I report the amount I owe?**

On the City and State Forms, you must report the creditor's name and address and interest rate, but not the amount of the debt. Information is required to be reported for debts in excess of \$5,000 on the City Form and for debts in excess of \$6,500 on the State Form.

Please note that the City form does not require you to disclose the mortgage on your "principal residence" or a loan from your minor dependent child, spouse, or life partner.



### **Must I include the mortgage on my home as part of the creditor information?**

You may exclude some mortgage information, but there is a difference between the requirements of each of the forms. On the City form, you do not have to report the mortgage on your "principal residence." On the State form, you do not have to report the mortgage on "your home (or secondary home)."



### **If I am an elected official and I receive reimbursement for campaign expenses from a PAC, how do I report that reimbursement?**

Generally, campaign contributions are not considered gifts or income to you for purposes of financial disclosure. Please note that money and in-kind campaign contributions and reimbursements may need to be reported on [campaign finance forms](#).



### **How do I know what is income that must be disclosed?**

First, read the instructions carefully for the form you are completing. If a particular source of income is not listed, generally anything that you would report as "gross income" on your federal income tax return should be included, if it is not specifically excluded by the instructions on the form. For example, included would be alimony and child support, annuities, reimbursement of moving expenses, and prizes and awards. Examples of some payments excluded would be interest on state and local bonds, amounts received from accident and health plans, certain qualified scholarships, gain from sale of your principal residence, and certain foster care payments and adoption assistance grants.



### **Is my financial disclosure reporting complete when I submit information using the online system?**

Yes. If you have selected the "Electronic Filing" option, electronically signed the form, and clicked "Submit Statement(s)," you have completed the filing. We strongly recommend this method.

You may also select "Electronic Filing," choose not to use the Electronic Signature, and enter your data online, print and sign the completed form, and mail the completed form(s) for receipt by May 1 to: Financial Disclosure Statements, Department of Records, City Hall, Room 156, Philadelphia, Pennsylvania 19107.

Finally, you may select "Paper Filing" and obtain a barcoded paper form to complete by hand and file. Do not forget to sign your paper disclosure form(s).



### **What if I still have questions about how to complete a particular line on the form?**

First, review the instructions for the form you are completing. If you are online, instructions are available under "Form Instructions" in the left-hand column of any page. If you still have questions, please contact Board staff at (215) 686-9450.

## Other



### Are my disclosure forms available to the public?

Yes. Filed forms are public information, and forms may be viewed in the Department of Records by any citizen. Certain filers' forms are available on the Department of Records' website. Some data, including information about minor children and some filers' home addresses will be redacted before a form is made public. For more information, please contact the Department of Records at 215-686-2260.



### What and when do I have to file if I was appointed in the current calendar year?

You have to file the City form within 30 days of your appointment, unless you were appointed between January 1 and April 2. If you were appointed between the first of the year and April 2, you must file the City form on May 1.

Generally, for the State and Mayor's Forms, if you are appointed up to or on May 1 in a particular calendar year, you must file on May 1. If you were appointed after the deadline, you have until the following May 1.



### I left City service already. Do I have to file?

Yes. Each of the forms captures financial disclosures for the preceding calendar year, during which you worked for the City.

### Can I save a copy of my completed form(s)?

If you use the online system, you can print or save a PDF of your forms after you have filed them.

## Paper Filing



### Remind me why it is easier to use the electronic Financial Disclosure system.

There are several key advantages to using the electronic Financial Disclosure system to file forms, or even just prepare your disclosures:

- (1) You only have to enter information once and, if you are required to file more than one financial disclosure form, it will appear on all the forms you must file.
- (2) When you use an electronic signature, there is no need to print and deliver paper forms to the Records Department.

- (3) Your information is saved and can be automatically re-populated into amended forms or next year's forms.
- (4) Overflow pages are automatically created.
- (5) Data is automatically placed in the correct section of each form.
- (6) You can preview your data and save or print your financial disclosure forms.



### Where do I file my form?

All paper forms, including the State Form, are filed in the same place: The Records Department in Room 156 City Hall.

Reminder: if you use the electronic system, you can save a stamp or visit to City Hall by selecting "Electronic Filing" and using an electronic signature to file your forms by clicking the button marked "Submit Statement(s)" after entering your data.



### If I choose not to use the electronic system at all, where do I get a form?

Forms may be downloaded from the Board of Ethics web site at the following link:  
<http://www.phila.gov/ethicsboard/financialdisclosure.html>.

If you file paper forms, obtain a barcoded page, used by the Records Department for filing, from your HR manager. Your HR manager can also help you obtain forms from the online system.

If you are a member of a board or commission, contact the **Board of Ethics**, 215-686-9450, and we will help you to obtain a bar-coded cover sheet to submit with each Financial Disclosure Form.