

## *Financial Disclosure Frequently Asked Questions*

1. **Q: What are the Financial Disclosure Forms?**

**A:** Each year, 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. The purpose of financial disclosure is to promote transparency in government. There are three separate Financial Disclosure Forms:

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

**As discussed below (beginning at Question 4), you are encouraged to use the City's on-line system to file electronically. This is a change from last year. Last year you could only enter your data into the forms on line, but your filing obligation was not complete until you printed the paper forms, signed them, and had them delivered for filing to the Records Department. This year you can actually complete the whole process on line, because we have added an electronic signature feature that allows you to sign your forms on line. We strongly recommend that you use the on-line filing system and its electronic filing option.**

2. **Q: How do I know if I have to file any Financial Disclosure Statements?**

**A:** Not every City employee must file Financial Disclosure Forms. The City Form has a cover page of instructions, which includes 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 within the Administration who must file that form. (If you are in the on-line system, you can find the instructions for all forms on the page where you select which forms you file, under "Form Instructions.") The State law requirement to file the State Form is based on job duties. All department HR managers have been provided with guidance for identifying employees whose duties meet the standard and advise them to file the State Form. Complying with the law is your responsibility. 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 (State, City and Mayor's) Forms.

3. **Q: Do I have to give a copy of my form to my supervisor?**

**A:** Yes, unless you work for an elected official (other than the Mayor). Mayor's Executive Order No. 1-90 requires all City employees in the administrative branch to provide their supervisor with a copy of their form (this requirement does not apply to employees and officials in the independently elected offices). Supervisors are required to review forms for completeness, timely filing, and to identify any apparent conflicts of interest. If you use the on-line system, you should print at least two copies, one for your records and one for your supervisor.

**4. Q: How do I access the Financial Disclosure Reporting Site?**

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

**5. Q: What if I don't have a username and password?**

**A:** Go to <https://fds.phila-records.com/FDS/FDLogin.aspx> and click on "Register" on the first page of the Site. As a City employee, it is recommended 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, which you can change (see Question #8 below). 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; so 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 user name.

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 of 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 your HR person for advice on filing, or call the Board's Deputy Executive Director, Nedda Massar, at 215-686-9450.

**6. Q: Must I use my Home Address when I register?**

**A:** Your Home Address IS NOT required, however 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.

**7. Q: What if I used the online system before but don't remember my username and/or password?**

**A:** Visit <https://fds.phila-records.com/FDS/FDLogin.aspx> and click on "Password Help." You will be on a page where 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.

**8. Q: How do I change my password?**

**A:** Visit <https://fds.phila-records.com/FDS/FDLogin.aspx> and log in using your existing password. Then click on 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.

**9. Q: What is the deadline for filing the Financial Disclosure Forms?**

**A:** Financial Disclosure Forms must be filed by 5:00 PM on **May 2, 2011**. (In years when May 1 is not on a weekend, the deadline is May 1.)

**10. Q: Where do I file my form?**

**A:** All paper forms, including the State Form, are filed in the same place: The Records Department in Room 156 City Hall. However, if you select “Electronic Filing” you file your forms by clicking the button marked “Submit Statement(s)” after entering your data into the on-line system.

**11. Q: Is my financial disclosure reporting complete when I submit information using the on-line electronic system?**

**A:** Yes. This is a change from last year. If you select the “Electronic Filing” option, and so long as you have electronically signed the form and clicked on “Submit Statement(s),” you have completed the filing. (If you choose “Electronic Filing,” but do NOT complete the electronic signature section, the system will generate filled-in form(s). You must then print, sign, and deliver or mail the filled-in financial disclosure form(s) for receipt by May 2nd to the Department of Records, City Hall, Room 156, Philadelphia, Pennsylvania 19107.)

**12. Q: Is it beneficial to use the on-line electronic system?**

**A:** There are several key advantages to using the on-line Financial Disclosure Website:

- 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.
- Data is automatically placed in the correct section of each form.
- Overflow pages are automatically created.
- You can import information from an Excel spreadsheet.
- You can save your information which can be copied into amended forms or next year’s forms.
- You can preview your data and print your financial disclosure forms.
- If you complete an electronic signature, there is no need to print and deliver paper forms to the Records Department.

- 13. Q. What if I have questions about how to complete a particular line on the form?**
- A:** First, check the instructions for the form you are completing. If you are on-line, click on the instructions under “Form Instructions” in the left-hand column of any page. If you are completing a paper form, the instructions page should be attached. If you still have questions, you may call or e-mail the Board's General Counsel, Evan Meyer, at (215) 686-9450; e-mail: [evan.meyer@phila.gov](mailto:evan.meyer@phila.gov).
- 14. Q. If I have no information to report on a section of the form, should I just leave the space blank?**
- A:** No. Whether you are using the on-line 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.
- 15. Q. Why do I have to file the State Form, if I wasn't given it last year?**
- A:** It is important to keep in mind that the requirement to file the form is a requirement of State law and it is a violation for any employee identified in that statute to fail to file, even if the individual's government employer failed to provide him or her with a form or failed to include them on a list of suggested filers. For a definitive ruling on whether an employee in a particular job class must file the State Form, the State Ethics Commission should be contacted.
- 16. Q. If I choose not to use the electronic system at all, where do I get a form?**
- A:** Your HR manager can help you obtain forms from the on-line system or can provide bar-coded forms to you. Forms may also be downloaded from the Board of Ethics web site at the following link: <http://www.phila.gov/ethicsboard/financialdisclosure.html>. If your form does not have a bar code at the top, or 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.
- 17. Q. Is it really legal for the government to require me to disclose my finances?**
- A:** Yes. These requirements have existed for at least 20 years, and every year hundreds of City officials and employees comply. Numerous court opinions have held that governmental employers may permissibly impose ethical requirements on their employees. If you wish formal legal advice or to challenge the application of the law to you, you may contact the Law Department or the State Ethics Commission.
- 18. Q. If a judge has been appointed to a City board or commission, is he or she required to file any financial disclosure statements?**
- A:** No. (Not if the judge is active; but retired judges must file.)
- 19. Q: 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?**

**A:** No. Because of the positions you hold, you are required to file the State, City, and Mayoral financial disclosure forms and to report both positions on each form.

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

**A:** Yes. Regardless of the position you hold, if you get a City paycheck, you must report the City of Philadelphia as a source of income. 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.

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

**A:** Yes, if the amount of income from your investments in that company exceeds the threshold amount. Please read the instructions carefully. Note that the instructions may differ for different Forms. Income means gross income.

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

**A:** Mere ownership of the home in Florida is not reported. The City and State forms require reporting only if a real estate interest was involved in a transaction with the City or State. However, income and/or gains received from a property in an amount over the applicable reporting threshold are required to be reported.

**23. Q. When reporting creditor information, must I report the amount I owe?**

**A:** 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.

**24. Q. Must I include the mortgage on my home as part of the creditor information?**

**A:** You may exclude some mortgage information, but there is a difference between the requirements of the State and City 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)."

**25. Q. Are my disclosure forms available to the public?**

**A:** Filed forms are public information, and forms may be viewed in the Department of Records by any citizen. However, the information in the electronic reporting database is not available to be accessed electronically by the public.

**26. Q. What if I was first appointed after May 1 this year?**

**A:** For the City Form, you must file within 30 days of appointment. For the State and Mayor's Forms, you have until the following May 1.

**27. Q. What if I was first appointed in January or February of this year?**

**A:** Then your filing deadline is **May 2** for all forms.

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

**A:** Generally, the financial disclosure forms are not concerned with campaign contributions (they are not gifts, for example). So such reimbursements may need to be reported on campaign finance forms, but not on financial disclosure forms.

**29. Q. How do I know what is income that must be disclosed?**

**A:** 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.