



# REPORTING OF IRAS, 401(K)S AND OTHER DEFINED CONTRIBUTION PLANS ON THE ANNUAL OGE FORM 278e

## What is Reportable?

- IRA, Roth IRA, SEP IRA, or other tax-deferred retirement accounts.
- 401(k), 401a, 403b, 457, or other non-federal defined contribution plans.
- *Not Reportable:* Any federal retirement plan, including the TSP.

## Information Needed

For each retirement plan, you will need the year-end statement or online access to the year-end information for all of the underlying assets and transaction information for the full calendar year.

## Part 2: Report YOUR retirement plan/account, underlying assets, and distributions

### *Plan or Account*

- Report the plan/account type (and the name of the employer/sponsor if there is one) in the description field. The EIF field should be marked “No.”
- Enter the exact amount of any cash distribution received on the same entry as the plan/account description. If no distribution was received, leave the income type and amount blank.

### *Underlying assets*

- Enter each asset held in the plan/account with a value more than \$1,000 at year-end.
- Please consult the Public Financial Disclosure Guide <https://www.oge.gov/Web/278eGuide.nsf> for questions about how to report a particular kind of underlying asset. See examples for a mutual fund and a stock below.
- If you are using *Integrity.gov*, reference the plan/account entry in the “Parent Asset” field.
- For each underlying asset report the income amount as “None (or less than \$201).”

### *No Distribution*

#	Description	EIF	Value	Income Type	Income Amount
1	Widget Co. 401(k)	No			
1.1	ABC Diversified Bond Fund	Yes	\$50,001 - \$100,000		None (or less than \$201)
1.2	Xylophone Technologies Corporation (XYZ)	N/A	\$1,001 - \$15,000		None (or less than \$201)

### *With*

### *Distribution*

#	Description	EIF	Value	Income Type	Income Amount
1	IRA #1:	No		Cash distribution	\$17,850
1.1	ABC Diversified Bond Fund	Yes	\$50,001 - \$100,000		None (or less than \$201)
1.2	Xylophone Technologies Corporation (XYZ)	N/A	\$1,001 - \$15,000		None (or less than \$201)

### Part 3: Report YOUR retirement plan/account if it is sponsored by a former employer

- Report the name and location of your former employer.
- The language in the example below reflects the typical arrangement for a defined contribution plan. If your arrangement is different, please contact your agency ethics office.
- Enter the date that you began participating in the plan.
- IRAs do not need to be reported in Part 3.

Employer or Party	City/State	Status and Terms	Date
Widget Co.	Charlotte, NC	I will continue to participate in this defined contribution plan. The plan sponsor will not make further contributions after my separation.	5/1998

### Part 5: Report YOUR SPOUSE’s retirement plan/account, underlying assets, and distributions

#### *Plan or Account*

- Report the plan/account type (and the name of the employer/sponsor if there is one) in the description field. The EIF field should be marked “No.”
- Enter the exact amount of any cash distribution received on the same entry as the plan/account description. If no distribution was received, leave the income type and amount blank.

#### *Underlying assets*

- Enter each asset held in the plan/account with a value more than \$1,000 at year-end.
- Please consult the Public Financial Disclosure Guide <https://www.oge.gov/Web/278eGuide.nsf> for questions about how to report a particular kind of underlying asset. See examples for a mutual fund and a stock below.
- If you are using *Integrity.gov*, reference the plan/account entry in the “Parent Asset” field.
- For each underlying asset report the income amount as “None (or less than \$201).”

#### *No Distribution*

#	Description	EIF	Value	Income Type	Income Amount
1	IRA #1:	No			
1.1	ABC Diversified Bond Fund	Yes	\$50,001 - \$100,000		None (or less than \$201)
1.2	Xylophone Technologies Corporation (XYZ)	N/A	\$1,001 - \$15,000		None (or less than \$201)

#### *With Distribution*

#	Description	EIF	Value	Income Type	Income Amount
1	Widget Co. 401(k)	No		Cash distribution	\$17,850
1.1	ABC Diversified Bond Fund	Yes	\$50,001 - \$100,000		None (or less than \$201)
1.2	Xylophone Technologies Corporation (XYZ)	N/A	\$1,001 - \$15,000		None (or less than \$201)

## Part 7: Report transactions in the underlying assets of YOUR or YOUR SPOUSE's retirement plan/account

- Report any purchase, sale or exchange transactions worth more than \$1,000 in the underlying assets of the retirement plan/account.
  - Dividend and capital gain reinvestments of more than \$1,000 are reportable purchases.
  - Purchases of more than \$1,000 made with money from payroll deductions are reportable.
  - Changing from one fund to another within the plan/account typically results in a sale and a purchase.
  - Do not report transactions in money market mutual funds or accounts.
- Provide the name of the asset, and the type, date, and amount of the transaction.
  - You can indicate the retirement plan/account in the description if you like.

Description	Type	Date	Amount
ABC Diversified Bond Fund	sale	6/12/2022	\$15,001 - \$50,000
XYZ S&P 500 Index Fund	purchase	6/12/2022	\$1,001 - \$15,000