



# REPORTING OF IRAS, 401(K)S AND OTHER DEFINED CONTRIBUTION PLANS ON THE TERMINATION 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 most recent statement or online access for the value of the underlying assets and transaction information for the full reporting period.

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

### Plan or Account

- The plan/account type (and the name of the employer/sponsor if there is one) is recorded in the description field and 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 is 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.
- 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*

- The plan/account type (and the name of the employer/sponsor if there is one) is recorded in the description field and 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 is 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.
- 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 reporting period 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