



# OGE 450 Filer Checklist

This chart describes what to report and items not to report on a Confidential Financial Disclosure Report (OGE 450), including updated reporting information as of January 1, 2019.

## ASSETS AND INCOME

Report for Yourself, Spouse, and Dependent Child:	Do Not Report:
<ul style="list-style-type: none"> <li>• Assets held for investment with a value greater than \$1,000 at the end of the reporting period OR assets held for investment which produced more than <b>\$1,000</b> in income during the reporting period, including but not limited to:               <ul style="list-style-type: none"> <li>- Assets such as stocks, bonds, annuities, trust holdings, partnership interests, life insurance, investment real estate, or a privately-held trade or business</li> <li>- Sector mutual funds: funds invested in a particular industry, business, or location such as ABC Electronics Fund or XYZ Canada Fund (report the full name of the fund, not just the general family fund name)</li> <li>- Holdings of retirement plans, such as 401(k)s or IRAs (list each holding except diversified mutual funds)</li> <li>- Holdings of variable annuities</li> <li>- Defined benefit pension plans provided by a former employer (include the name of the employer)</li> </ul> </li> </ul> <p>NOTE: New entrants should not report asset (1,000 or less) regardless of income</p>	<ul style="list-style-type: none"> <li>• Federal Government retirement benefits</li> <li>• Thrift Savings Plan</li> <li>• Certificates of deposit, savings or checking accounts</li> <li>• Term life insurance</li> <li>• Money market mutual funds and money market accounts</li> <li>• Your personal residence, unless you rent it out</li> <li>• Diversified mutual funds, such as ABC Equity Value Fund or XYZ Large Capital Fund</li> <li>• U.S. Government Treasury bonds, bills, notes, and savings bonds</li> <li>• Money owed to you, your spouse, or dependent child by a spouse, parent, sibling, or child</li> </ul>
<ul style="list-style-type: none"> <li>• For yourself:               <ul style="list-style-type: none"> <li>- all sources of salary, fees, commissions, and other <b>received</b> income greater than \$1,000,</li> <li>- honoraria greater than <b>\$1,000</b>, and</li> <li>- other non-investment income such as scholarships, prizes, and gambling income greater than <b>\$1,000</b></li> </ul> </li> <li>• For your spouse:               <ul style="list-style-type: none"> <li>- all sources of salary, fees, commissions, and other earned income greater than <b>\$1,000</b>, and</li> <li>- honoraria greater than <b>\$1,000</b></li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Dependent child's earned income</li> <li>• Veterans' benefits</li> <li>• Federal Government salary</li> <li>• Social Security benefits</li> </ul>

## LIABILITIES

Report for Yourself, Spouse, and Dependent Child:	Do Not Report:
<ul style="list-style-type: none"> <li>• A liability over \$10,000 <b>owed at the end of the reporting period</b>, other than a loan from a financial institution or business entity granted on terms made available to the general public</li> <li>• A loan over \$10,000 <b>owed at the end of the reporting period</b> from an individual, such as a friend or a business associate</li> </ul>	<ul style="list-style-type: none"> <li>• Any liability available to the general public, such as a mortgage, a student loan, or a credit card account</li> <li>• Loans secured by automobiles, household furniture, or appliances, unless the loan exceeds the purchase price of the item it secures</li> <li>• Liabilities that you owe to your spouse or to the parent, or your dependent child</li> </ul>

## OUTSIDE POSITIONS

Report for Yourself:	Do Not Report:
<ul style="list-style-type: none"> <li>• All positions outside the U.S. Government held at any time during the reporting period, whether or not you were compensated and whether or not you currently hold that position. Positions include an officer, director, employee, trustee, general partner, proprietor, representative, executor, or consultant of any of the following:               <ul style="list-style-type: none"> <li>- Corporation, partnership, trust, or other business entity</li> <li>- Non-profit or volunteer organization</li> <li>- Educational institution</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Any position with a               <ul style="list-style-type: none"> <li>- Religious entity</li> <li>- Social entity</li> <li>- Fraternal entity</li> <li>- Political entity</li> </ul> </li> <li>• Any position held by your spouse or dependent child</li> <li>• Any position that you hold as part of your official duties</li> </ul>

## AGREEMENTS OR ARRANGEMENTS

Report Your Agreements or Arrangements for:	Do Not Report:
<ul style="list-style-type: none"> <li>• A leave of absence</li> <li>• Future employment, including date you accepted employment offer</li> <li>• Continuation of payment by a former employer (including severance payments)</li> <li>• New entrant reports should include defined contribution plans but drop for annual reports if former employer is not contributing.</li> </ul>	<ul style="list-style-type: none"> <li>• Any agreement or arrangement related to your employment by the Federal Government</li> <li>• Spouse's and dependent child's agreements or arrangements</li> <li>• <b>Continuing participation in a former employer defined contribution plan if a former employer is no longer contributing.</b></li> </ul> <p>NOTE: Reportable assets held in defined contribution plans must still be reported on Part I, Assets and Income</p>

## GIFTS AND TRAVEL REIMBURSEMENTS

*Report only in an Annual Report. New Entrant or SGE Filers do not report.*

Report for Yourself, Spouse, and Dependent Child:	Do Not Report:
<ul style="list-style-type: none"> <li>• Travel-related reimbursements (items such as lodging, transportation, and food) totaling more than \$415** from any one source during the reporting period; include where you traveled, the purpose, and date(s) of the trip</li> <li>• Any other gifts totaling more than \$415** from any one source during the reporting period</li> </ul> <p>** If you received more than one gift from one source:</p> <ol style="list-style-type: none"> <li>1. Determine the value of each item you received from that source</li> <li>2. Ignore each item valued at \$166 or less</li> <li>3. Add the value of those items valued at more than \$156; if the total is more than \$415, then you must list those items on this form</li> </ol>	<ul style="list-style-type: none"> <li>• Anything received from relatives, the U.S. Government, D.C., state, or local governments</li> <li>• Bequests and other forms of inheritance</li> <li>• Gifts and travel reimbursements given to your agency in connection with your official travel</li> <li>• Gifts of hospitality (food, lodging, entertainment) at the donor's residence or personal premises</li> <li>• Anything received by your spouse or dependent child totally independent of their relationship to you</li> </ul>

**Contact your [Ethics Official](#) if you have questions about what to report.**

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