



NATIONAL GOVERNMENT ETHICS  
**SUMMIT**  
MARCH 8-10 2016

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**Nominees: Reporting Professor's Benefits**

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U.S. Office of Government Ethics

# E.O. 12731 §102

## Outside Earned Income Ban

Sec. 102. Limitations on Outside Earned Income.

Provides in part:

No full-time PAS may receive any earned income for any outside employment or activity performed during that Presidential appointment.

# 18 U.S.C. 209

## Supplementation of Salary

18 U.S.C. § 209(a) prohibits:

- 1) An officer of the executive branch or an independent agency of the United States Government from
- 2) receiving salary or any contribution to or supplementation of salary from
- 3) any source other than the United States
- 4) as compensation for services as an employee of the United States.

# Resource: OGE Website

## www.oge.gov

US Office of Government Ethics (USOGE) - Internet Explorer

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**GOVERNMENT ETHICS**

Preventing Conflicts of Interest  
in the Executive Branch

[Site Index](#) | [Search Tips](#)

**TOPICS** **ABOUT** **LAWS & REGULATIONS** **FINANCIAL DISCLOSURE** **OGE ADVISORIES** **PROGRAM MANAGEMENT** **EDUCATION**

**TOPICS >**

- ★ Financial Conflicts of Interest & Impartiality
- ★ Gifts & Payments
- ★ Use of Government Position & Resources
- ★ Outside Employment & Activities
- ★ Post-Government Employment
- ★ Selected Employee Categories
- ★ Enforcement

**NATIONAL GOVERNMENT ETHICS**

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Home | Financial Disclosure |

FINANCIAL DISCLOSURE

- Confidential Financial Disclosure
- Public Financial Disclosure
- Integrity

## Financial Disclosure

The U.S. Office of Government Ethics (OGE) is responsible for implementing the public and confidential financial disclosure systems for the executive branch. The purpose of both financial disclosure systems is to prevent conflicts of interest and to identify potential conflicts by providing for a systematic review of the financial interests of both current and prospective employees.

Employees report their financial interests on forms issued by OGE. The confidential financial disclosure report is the OGE Form 450, and the public financial disclosure report is the OGE Form 278.

### Confidential Financial Disclosure

Executive branch employees who are less senior than public filers must report their financial interests, as well as other interests outside the Government, on the OGE Form 450.

[Learn more >](#)

### Public Financial Disclosure

Individuals subject to the public financial disclosure process include most political appointees as well as career officials above a certain pay threshold.

[Learn more >](#)

### Integrity

*Integrity* is an electronic financial disclosure system for preventing conflicts of interest.

[Learn More >](#)

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Home | [Public Financial Disclosure](#) |

## FINANCIAL DISCLOSURE

- Confidential Financial Disclosure
- Public Financial Disclosure**
- Integrity

## Public Financial Disclosure

The Ethics in Government Act of 1978, as amended, requires senior officials in the executive, legislative and judicial branches to file public reports of their finances as well as other interests outside the Government. The statute and the U.S. Office of Government Ethics's (OGE) regulations specify which officials in the executive branch file an OGE Form 278e. Unlike confidential financial statements filed by some mid-level employees, the OGE Form 278e is available to the public.

Reviewing officials within each agency certify and maintain these reports. Agencies do, however, forward reports of Presidential appointees confirmed by the Senate and certain other reports to OGE for additional review and certification. Although a financial disclosure report sometimes reveals a violation of law or regulation, the primary purpose of disclosure is to assist agencies in identifying potential conflicts of interest between a filer's official duties and the filer's private financial interests and affiliations. If a reviewing official identifies a potential conflict of interest, several remedies are available to avoid an actual or apparent violation of Federal ethics laws and regulations.

### Public Financial Disclosure Guide

The Public Financial Disclosure Guide is an interactive tool to assist individuals who file or review public financial disclosure reports (OGE Form 278e or OGE Form 278-T).

### Integrity

Integrity is an electronic financial disclosure system for preventing conflicts of interest.

### OGE Form 278e

The versions of the OGE Form 278e, the Public Financial Disclosure Report, available on the OGE website are for employees of those agencies that do not offer electronic filing.

ABP 100%

# Resource: Public Financial Disclosure Guide

The screenshot shows a web browser window displaying the US Office of Government Ethics (USOGE) website. The browser's address bar shows the URL: <https://www2.oge.gov/web/oge.nsf/Public%20Financial%20Disclosure/EA3E32C7B5CA940E85257EF>. The browser's menu bar includes File, Edit, View, Favorites, Tools, and Help. The browser's toolbar includes a search bar with the text "US Office of Government Et..." and a Google search button. The browser's status bar shows "US OGE", "Integrity Login", "e278", "eFile Room", "US OGE", "MSN.com - Hotmail, Outlook...", and "Google".

The website's header features a blue navigation bar with the following links: [Open Government](#), [Forms](#), [Media Resources](#), and [International Resources](#). Below the navigation bar is the USOGE logo, which includes the text "UNITED STATES OFFICE OF GOVERNMENT ETHICS" and "Preventing Conflicts of Interest in the Executive Branch". To the right of the logo is a search bar with the text "Public Financial Disclosure" and "all OGE" and a "Search" button. Below the search bar are links for [Site Index](#) and [Search Tips](#).

The main content area features a blue navigation bar with the following links: [TOPICS](#), [ABOUT](#), [LAWS & REGULATIONS](#), [FINANCIAL DISCLOSURE](#), [OGE ADVISORIES](#), [PROGRAM MANAGEMENT](#), and [EDUCATION](#). Below the navigation bar is a breadcrumb trail: [Home](#) | [Public Financial Disclosure](#) | [Public Financial Disclosure Guide](#).

The main heading is "Public Financial Disclosure Guide". Below the heading is a paragraph: "The Public Financial Disclosure Guide is an interactive tool to assist individuals who file or review public financial disclosure reports (OGE Form 278e or OGE Form 278-T). To open the guide, click the following link: [Public Financial Disclosure Guide](#)".

The footer features the text: "U.S. Office of Government Ethics ★ 1201 New York Avenue, N.W. Suite 500 ★ Washington, DC 20005". Below this text are links for [Open Government](#), [International Resources](#), [Media Resources](#), [Forms Library](#), and [Contact Us](#). The browser's status bar shows "ABP" and "100%".

# Public Financial Disclosure Guide

The screenshot shows the US OGE website in Internet Explorer. The browser's address bar displays the URL <https://www2.oge.gov/Web/278eGuide.nsf>. The page title is "Public Financial Disclosure Guide". On the left side, there is a blue navigation menu with the following items: "PUBLIC FINANCIAL DISCLOSURE GUIDE", "Public Financial Disclosure Guide", "How to Use this Guide", "OGE Form 278e", "Cover Page", "1 - Your Positions", "2 - Your Employment Assets & Income", "3 - Your Employment Agreements & Arrangements", "4 - Your Sources of Compensation", "5 - Spouse's Employment Assets & Income", and "6 - Other Assets and Income". The main content area features a large heading "Public Financial Disclosure Guide" followed by a horizontal line. Below the line, there are three paragraphs of text. The first paragraph is a welcome message. The second paragraph discusses the importance of transparency and the requirements of the Ethics in Government Act. The third paragraph offers helpful instructions and encourages user feedback. At the bottom of the main content area, there is a short instruction to proceed to the "How to Use this Guide" page.

US OGE - Internet Explorer

https://www2.oge.gov/Web/278eGuide.nsf

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Home | Public Financial Disclosure Guide

## PUBLIC FINANCIAL DISCLOSURE GUIDE

- Public Financial Disclosure Guide
- How to Use this Guide
- OGE Form 278e
- Cover Page
- 1 - Your Positions
- 2 - Your Employment Assets & Income
- 3 - Your Employment Agreements & Arrangements
- 4 - Your Sources of Compensation
- 5 - Spouse's Employment Assets & Income
- 6 - Other Assets and Income

## Public Financial Disclosure Guide

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Welcome to the Public Financial Disclosure Guide, a web-based set of instructions for completing and reviewing the Executive Branch Personnel Public Financial Disclosure Report (OGE Form 278e) and the supplemental Periodic Transaction Report (OGE Form 278-T).

Transparency is a critical part of government ethics, and Congress has determined that the citizens should know their leaders' financial interests. To facilitate such transparency, Congress enacted the financial disclosure provisions of the Ethics in Government Act. The Act imposes detailed requirements for public financial disclosure by senior United States Government officials. The OGE Form 278e and the OGE Form 278-T are financial disclosure reports that request only as much information as the Act requires a filer to disclose.

To assist you with completing or reviewing a report, the Public Financial Disclosure Guide offers helpful instructions, illustrations of sample language, definitions, and answers to frequently asked questions in plain language. We have attempted to keep our instructions clear and concise without compromising detail and accuracy.

This guide is an evolving document, which we plan to update over time. We encourage feedback and invite you to send your comments, suggestions, corrections, or submissions to [contactOGE@oge.gov](mailto:contactOGE@oge.gov).

Proceed to the "[How to Use this Guide](#)" page in order to get started.

ABP 125%

# Part 3: Filer's Employment Agreements and Arrangements

The screenshot shows the US OGE Public Financial Disclosure Guide website. The page title is "Public Financial Disclosure Guide" and the subtitle is "Preventing Conflicts of Interest in the Executive Branch". The navigation menu includes "Home", "Your Employment Agreements and Arrangements", and "Defined Contribution Plan". The main content area is titled "Defined Contribution Plan" and contains a table with one entry for Tyler Informatics in Charlotte, NC. The table has columns for Employer or Party, City/State, Status and Terms, and Date. Below the table, there is a section for "For You" with a sub-section for "Part 3" which provides instructions on reporting defined contribution plans.

UNITED STATES OFFICE OF  
GOVERNMENT ETHICS  
Preventing Conflicts of Interest  
in the Executive Branch

## Public Financial Disclosure Guide

Home | [Your Employment Agreements and Arrangements](#) | [Defined Contribution Plan](#)

### Defined Contribution Plan

Report your participation in a [defined contribution plan](#) in Part 3. In addition, report your defined contribution plan in Part 2 (see Part 2 of this guide for details).

Employer or Party	City/State	Status and Terms	Date
Tyler Informatics	Charlotte, NC	I will continue to participate in this defined contribution plan. The plan sponsor will not make further contributions after my separation.	5/94

**For You**

Part 3

Report your participation in a defined contribution plan (excluding a plan with the United States Government). In addition, if you are an Annual or Termination filer, report a defined contribution plan in which you participated at any point during the [reporting period](#).



SUMMIT



- Retirement plans
- Health/Life Insurance
- Reduced rate mortgage
- Mortgage subsidies
- Housing allowance
- Tuition assistance (college tuition, subsidized day care, nursery school, other)
- Student loan forgiveness
- Use of office space, email account, research assistants, research facilities, library system
- Access to university gym or healthcare facilities



# Defined Benefit Plan: 278e Reporting

## Part 2: Filer's Employment Assets and Income

Description	EIF	Value	Income Type	Income Amount
East State University ,defined benefit plan (value not readily ascertainable): eligible for \$3,000/mo. at age 65	N/A			None (or less than \$201)

## Part 3: Filer's Employment Agreements and Arrangements

Employer or Party	City/State	Status and Terms	Date
East State University	Fresno, CA	I will continue to participate in this defined benefit plan.	8/92



# Defined Contribution Plan: 278e Reporting

## Part 2: Filer's Employment Assets and Income

Description	EIF	Value	Income Type	Income Amount
East State University 403(b) :	N			
- ABC Diversified Bond Fund	Y	\$50,001 - \$100,000		\$1,001 - \$2,500

## Part 3: Filer's Employment Agreements and Arrangements

Employer or Party	City/State	Status and Terms	Date
East State University	Fresno, CA	I will continue to participate in the East State 403(b) plan. The university will not make contributions during my leave.	8/92

# Health/Life Insurance Benefits: 278e Reporting



## Part 3: Filer's Employment Agreements and Arrangements

Employer or Party	City/State	Status and Terms	Date
East State University	Fresno, CA	During my leave of absence, I will continue in East State University's Health Care Benefits program and Life Insurance program, but I will pay for all costs associated with the Health Care and Life Insurance programs.	2/16



- ✓ Reduced rate mortgage
- ✓ Mortgage subsidies
- ✓ Housing allowance

- ✓ Tuition assistance (college tuition, subsidized day care, nursery school, other)
- ✓ Student loan forgiveness

# Other Benefits

## 278e Reporting

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### Part 3: Filer's Employment Agreements and Arrangements

Employer or Party	City/State	Status and Terms	Date
East State University	Fresno, CA	Pursuant to University policy, I am entitled to a reduced rate rate.	8/92
East State University	Fresno, CA	Pursuant to University policy for tenured faculty on leave of absence, I am entitled to access to the University's gym and clinical/medical facilities.	4/09
East State University	Fresno, CA	Pursuant to University policy for tenured faculty on leave of absence, I am entitled to use of office space, use of research assistants, and use of e-mail account. However, I will forfeit these benefits for the duration of my appointment.	4/09

# Other Benefits

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- ✓ Access to university gym or healthcare facilities



# Use of office space, email account, research assistants, research facilities

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## Ethics Agreement:

### 2.4.3 – limited 208 recusal related to other continuing employee benefits

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#### Sample Language:

Upon confirmation, I **will take an unpaid leave of absence** from my position as Associate Professor at East State University. **Pursuant to East State University policy for tenured faculty on leave of absence, I am entitled to receive** health insurance, life insurance, a reduced rate mortgage, access to the University's clinical/medical facility, and use of the gym facility on campus. In addition, pursuant to University policy for tenured faculty on leave of absence, I am entitled to use of office space, use of research assistants, and use of the University e-mail account. **For the duration of my appointment to the position of Under Secretary, I will not use the shared office, shared professional assistant, and the University e-mail account.** I will not participate personally and substantially in any particular matter that to my knowledge **has a direct and predictable effect on the ability or willingness of East State University to provide these benefits**, unless I first obtain a written waiver, pursuant to 18 U.S.C. § 208(b)(1).

# Dealing with professors

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## Tips

**Do own research  
(Internet search, University website, etc.)**

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**Ask a lot of questions**

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**Be hands-on**

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**Provide detailed information, instructions,  
illustrations, etc.**

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**Counsel, counsel , counsel**

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# THANK YOU

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