



United States
Office of Government Ethics
1201 New York Avenue, NW., Suite 500
Washington, DC 20005-3917

September 27, 2002

DO-02-021

MEMORANDUM

TO: Designated Agency Ethics Officials

FROM: Amy L. Comstock
Director

SUBJECT: Increased Gifts and Travel Reimbursements Reporting
Thresholds for Financial Disclosure Reports

The thresholds for reporting of gifts, reimbursements and travel expenses for public and confidential financial disclosure reports have recently increased, retroactive to January 1, 2002. The new thresholds are "more than \$285" for the aggregation level for reporting, and "\$114 or less" for the de minimis aggregation exception threshold, for gifts and travel reimbursements received from any one source during the reporting period.

These increases are brought about by a General Services Administration (GSA) rulemaking raising "minimal value" under the Foreign Gifts and Decorations Act, 5 U.S.C. § 7342, to "\$285 or less" for the three-year period 2002-2004. See [67 Federal Register 56495-56496](#) (September 4, 2002), effective January 1, 2002. For public financial disclosure reports, the gifts and travel reimbursements reporting thresholds are tied, under section 102(a)(2)(A) and (B) of the Ethics in Government Act, 5 U.S.C. app. § 102(a)(2)(A) and (B), to any such increase of foreign gifts "minimal value" over \$250. The same thresholds are extended to confidential financial disclosure reports by OGE's executive branchwide regulations at 5 C.F.R. §§ 2634.304 & 2634.907(a)(3). We expect those reporting thresholds will continue to change every three years as GSA redefines "minimal value" under the foreign gifts law at three-year intervals (see OGE's DAEOgram DO-99-029 announcing the prior such increase for the period 1999-2001).

With respect to SF 278 Public Financial Disclosure Reports, for now the increased gifts and travel reimbursements reporting thresholds will only affect termination reports filed after the date of this notice, since nominees, new entrants and candidates do not have to report gifts and reimbursements and the incumbent annual reports for calendar year 2001 filed this past spring are not affected. The annual reports for calendar year 2002 to be

filed next year (2003) will include the higher thresholds. The higher thresholds will be reflected in the new edition of the SF 278 that is due for renewal under the Paperwork Reduction Act next year. Until the new edition of the SF 278 becomes available, departments and agencies should inform their filers who are affected by the higher reporting thresholds, through a cover memorandum or otherwise.

The Office of Government Ethics (OGE) has determined that departments and agencies can utilize the new higher thresholds for the entire fiscal year 2002 annual reporting period for the incumbent OGE Form 450 reports due this fall, even though the old, lower thresholds (more than \$260 aggregate and \$104 or less de minimis exception) still applied for the last three months of 2001. Applying the new higher thresholds for the entire fiscal year reporting period will lessen the burden on filers and provide for ease of administration. Either way, departments or agencies should notify their incumbent confidential report filers of the new thresholds. The new 2002 edition of the OGE Form 450, which is currently pending final paperwork clearance at the Office of Management and Budget, will reflect the increased thresholds. Once the new edition is cleared, OGE will inform departments and agencies and place downloadable and fillable electronic versions of the OGE Form 450 in the forms section of OGE Web site at <http://www.usoge.gov>.

OGE will soon issue a final rule amendment to the part 2634 financial disclosure regulation incorporating, retroactively effective to January 1, 2002, the new thresholds for reporting of gifts and travel reimbursements.