



**Special Attention of:**

Public Housing Agencies; Housing Hub Office Directors; Public Housing Program Center Directors; Regional Directors; Public Housing Division Directors; Field Office Directors

**NOTICE PIH-2023-05 (HA)**

Issued: March 30, 2023

Expires: This notice remains in effect until amended, superseded, or rescinded.

Cross References:

Supersedes PIH-2019-21 (HA)

Supersedes PIH-2018-13 (HA)

Supersedes PIH-2017-11 (HA)

Supersedes PIH-2016-16 (HA)

PIH-2016-14 (HA)

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**SUBJECT:** Guidance on Reporting PHA Executive Compensation Information for CY 2022

**1. PURPOSE**

This notice provides information and guidance on how public housing agencies (PHAs) are to use the HUD-52725 form to report executive compensation for calendar year 2022 (CY2022).

This notice supersedes previous versions of this Notice that were published as follows:

- 1) PIH-2019-21 (HA)
- 2) PIH-2018-13 (HA)
- 3) PIH-2017-11 (HA)
- 4) PIH-2016-16 (HA)

**2. APPLICABILITY**

The requirements in this notice apply to all PHAs that administer a public housing or housing choice voucher program regardless of the amount of compensation paid to an employee. This includes PHAs that have converted their entire public housing inventory via the Rental Assistance Demonstration (RAD) Program but still received funding sourced from Section 8 or Section 9 of the U.S. Housing Act of 1937 (1937 Act) during CY2022. There are no exemptions from these requirements. The reporting requirements also apply to Moving to Work Demonstration Program (MTW) agencies.

PHA is defined in 24 CFR 5.100 and also includes any public or private non-profit entity that was administering a Section 8 tenant-based assistance program pursuant to a contract with HUD or a PHA on or prior to October 21, 1998, as noted in 24 CFR § 982.4(b).

### 3. COMPLIANCE

**Submission of the HUD-52725 does not relieve any PHA of its duty to comply with the salary restrictions identified in the FFY 2022 Appropriations Act and PIH Notice 2016-14.**

The FFY 2022 Appropriations Act states that no tenant-based section 8 or section 9 funds “may be used by any public housing agency for any amount of salary, including bonuses, for the chief executive officer of which, or any other official or employee of which, that exceeds the annual rate of basic pay payable for a position at level IV of the Executive Schedule at any time during any public housing agency fiscal year 2022.” (Division L, Title II, Section 220 of Pub. L. No. 117-103, March 15, 2022, FFY 2022 Appropriations Act).

### 4. REPORTING PHA EXECUTIVE COMPENSATION

PHAs must submit their CY2022 executive compensation data to HUD on the form HUD-52725. The HUD-52725 is a web-based form PHAs submit online through HUD’s Secure Systems portal. After completing the HUD-52725 form, PHAs must confirm the information is accurate and click “Submit”.

HUD will send all PHAs an email with information for accessing the HUD-52725 form through Secure Systems along with submission instructions. ***The HUD-52725 form will be available April 1, 2023 through June 30, 2023.***

The required compensation data is derived primarily from the PHA executive’s annual Internal Revenue Service (IRS) form W-2.

The HUD-52725 form is comprised of three sections:

**Section I** of the form includes basic information identifying the PHA.

In **Section II**, each PHA must identify the following (see Boxes 1 through 3):

- 1) the top management official (e.g., the executive director, Chief Executive Officer (CEO), or person with similar duties);
- 2) the top financial/accounting official (e.g., the chief financial/accounting officer (CFO), or person with similar duties); and
- 3) all individuals who are paid an annual salary (including bonus) above the prevailing salary for level IV of the Executive Schedule (\$176,300 for CY2022).

#### IMPORTANT NOTES:

If the top management official and the top financial/accounting official are the same person, the PHA is to report information for that person and the next highest paid employee.

A PHA that has neither a top management official nor financial/accounting official **MUST** report compensation for its two highest paid employees.

If a PHA has two or fewer employees, the PHA is to report the information for all its employees.

To complete the HUD-52725 form, each PHA will use the total compensation figure reported on the PHA employee's IRS form W-2 for the PHA's reporting year. The PHA will further break down the W-2 reported figure into six components for each executive:

- 1) base salary from tenant-based Section 8 and Section 9 funds;
- 2) bonus compensation from tenant-based Section 8 and Section 9 funds;<sup>1</sup>
- 3) incentive and other compensation from tenant-based Section 8 and Section 9 funds;
- 4) base salary from non-Section 8 (tenant-based) and non-Section 9 funds;
- 5) bonus compensation from non-Section 8 (tenant-based) and non-Section 9 funds; and
- 6) incentive and other compensation from non-Section 8 (tenant-based) and non-Section 9 funds.

**Note:** If an executive's total cash compensation was not reported on a W-2, the PHA must still include that individual's name and title in Section II.

The PHA will complete **Section III** only if any of the individuals reported in Section II received cash compensation that was not reported on IRS form W-2 (for example, when cash compensation is reported on IRS form 1099, the covered individual does not receive a W-2).

Please refer to the attached HUD-52725 form and instructions. This attachment will help you identify the information needed, but do not attempt to complete and submit this form. It is provided for reference and planning purposes only. Each PHA will receive an email instructing how to submit the data electronically through HUD's Secure Systems portal. Each PHA is responsible for ensuring the Executive Director's email address is correct in the PIH Information Center (PIC) system.

## 5. SUBMISSION

For CY2022 compensation data, PHAs will be required to complete the HUD-52725 form online and submit their compensation data from April 1, 2023 through June 30, 2023. **PHAs are only to submit CY2022 compensation data during this upcoming collection. Please do not submit data from any other years unless specifically asked by HUD.**

HUD will collect PHA compensation data once every three years. This reduces the reporting burden on PHAs while still ensuring that HUD can monitor PHA compliance with the Annual Appropriations Act. For each year selected by HUD to collect compensation data, PHAs will be required to complete the HUD-52725 form online and submit their compensation data only for the specified calendar year.

**While HUD may only collect PHA compensation data once every three years, PHAs are still subject to the annual compensation restrictions imposed by Congress.** Therefore, all years remain subject to potential review by HUD to ensure compliance with the Annual Appropriations Act.

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<sup>1</sup> See PIH Notice 2016-14 for information on bonus compensation.

As in previous years, prior to each collection effort, HUD will issue a PIH Notice informing PHAs of the upcoming collection with instructions regarding the collection. HUD will also send an email to all PHA Executive Directors with instructions regarding the collection.

## **6. AUTHORITY**

The collection is authorized in the Department of Housing and Urban Development Act (42 USC 3531 et seq.) (HUD Act). Under the HUD Act, HUD is provided general oversight and monetary authority over its funded programs. In particular, Section 7(r)(1) of the HUD Act (42 USC 3535(r)(1)) authorizes the Secretary to expend funds “for evaluating and monitoring” housing programs, including public housing and all other programs authorized under the 1937 Act and other HUD statutes, and for “collecting and maintaining data for such purposes.”

Additionally, the government-wide regulations governing grants and cooperative agreements to state, local, and federally recognized Indian tribal governments provide for access to records. Federal awards made prior to December 26, 2014, will continue to be governed by HUD’s regulations on access to records in 24 CFR § 85.42(e)(1) (April 1, 2013) and 2 CFR § 200.336(a). When the terms of a Federal award made prior to December 26, 2014, state that the award will be subject to regulations as may be amended and for Federal awards made on December 26, 2014 and after, the access to records provisions in 2 CFR part 200, subpart D govern.

## **7. PENALTY FOR PHA NON-COMPLIANCE**

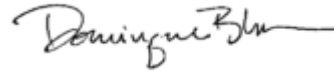
If a PHA fails to comply with the PHA executive compensation reporting requirements, HUD may consider such failure to be a breach of the PHA’s Annual Contributions Contract (ACC). In that event, HUD may also consider the PHA to be in substantial default of the ACC pursuant to 24 CFR § 907.3(a). Upon determining that there is a substantial default, HUD may take any action provided for under the relevant provisions of the ACC or in section 6(j)(3)(A) of the 1937 Act. In addition, failure to comply also may subject the PHA to enforcement actions authorized by 24 CFR §85.43 (April 1, 2013) and 2 CFR § 200.338, as applicable. These provisions apply to MTW, as well as non-MTW agencies.

## **8. PAPERWORK REDUCTION ACT**

The information collection requirements contained in this document are approved by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1995, 44 U.S.C. 2501-3520. The OMB control number for this collection is 2577-0272. In accordance with the Paperwork Reduction Act, HUD may not conduct or sponsor, and a person is not required to respond to a collection of information unless the collection displays a currently valid OMB control number.

## 9. FURTHER INFORMATION

Inquiries about this notice should be directed via email to [PHACompensation@hud.gov](mailto:PHACompensation@hud.gov).



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Dominique Blom  
General Deputy Assistant Secretary  
for Public and Indian Housing

Attachment: HUD-52725 (exp. 04/30/2025)