



**OHIO ETHICS COMMISSION**  
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## **Financial Disclosure**

A financial disclosure statement (FDS) is an annual report filed by many public officials and employees. On the FDS, the filer reports sources of income, investments, real estate holdings, and other financial interests.

These statements remind public officials of those financial interests that might impair their judgment on behalf of the public. They also inform the public of those interests which assists in instilling confidence in the actions of public officials.

## ***Who is required to file a disclosure statement with the Ohio Ethics Commission?***

### **State officials and employees:**

- Elected officials and candidates for state office;
- Appointees to unexpired terms of state elected office;
- All members of the State Board of Education;
- Directors, assistant directors, deputy directors, divisions chiefs, and “persons of equivalent rank” serving state administrative departments;
- State employees paid a salary or wage in accordance with schedule C or E-2;
- Members of the Board of Commissioners on Grievances and Discipline of the Supreme Court of Ohio and of the Ohio Ethics Commission;
- Members and chief executive officers of [state boards and commissions](#) that exercise the powers of the state;
- Trustees and presidents or chief executive officers of every [state college and university](#);
- Members and director of the Capitol Square Review and Advisory Board;
- Members, director, professional employees, and all technical employees who perform an internal audit function of the Ohio Casino Control Commission;
- Members and chief executive officers of the state retirement systems;
- Licensed investment officers of the state retirement systems;
- Each member of the Bureau of Workers’ Compensation Board of Directors;
- Administrator, Chief Investment Officer, and Director of Investments of the Bureau of Workers’ Compensation;
- Members appointed by the governor and staff of the Retirement Study Council;
- Members and executive directors of the Southern Ohio Agricultural and Community Development Foundation;
- Members and some upper-level employees of JobsOhio;
- Members appointed to the Ohio Livestock Care Standards Board; and
- Entrepreneurs in residence assigned by the LeanOhio office.

## **Local officials and employees:**

- Elected officials and candidates for city and county offices;
- Elected or appointed board members and candidates [for school board or educational service center governing board](#) in districts/ESCs with a total student count of 12,000 or more;
- Appointees to unexpired terms in any of these elected offices;
- Business managers, treasurers, and superintendents of all school districts and educational service centers;
- Appointees to the board of education of the Cleveland Metropolitan School District and any other municipal school district; and
- Members of the board of directors of a sanitary district established under R.C. Chapter 6115 that includes two municipal corporations in two counties (Mahoning Valley Sanitary District).

## ***What must be disclosed on the financial disclosure statement?***

Most filers must disclose:

- All sources of income of any amount
- Names of clients as sources of income and individual items of income if the clients are legislative agents
- Source and amount of income received from any person if the filer knows or has reason to know the person is doing or seeking to do business with filer's public agency
- All sources of gifts over \$75 (excluding most family members)
- All investments, debtors, and creditors over \$1000
- Most ownership and leasehold interests in real property
- Source and amount of every payment of travel expenses for travel inside or outside of the state incurred in connection with filer's official duties
- Source of payment of meals, food, and beverage expenses paid in connection with filer's official duties that exceed \$100 aggregated per calendar year
- Any non-disputed information contained in a statement received, by the filer, from a legislative agent.

University trustees, and persons serving with political subdivisions who are paid less than \$16,000 per calendar year for their public service are required to make a different disclosure. They disclose:

- Sources of income of over \$500
- Sources of gifts over \$500 (excluding most family members)
- Investments, debtors, and creditors over \$1000
- Most ownership and leasehold interests in real property.

There are also different filing requirements and disclosure statements for those who file with other ethics agencies.

- Contact the Joint Legislative Ethics Committee at (614) 728-5100 for information regarding legislators, their employees, and candidates for member of the General Assembly.
- Contact the Ohio Board of Professional Conduct at (614) 387-9370 for information regarding judges and judicial candidates.

***Where are financial disclosure statements filed?***

- Legislators file with the Joint Legislative Ethics Committee
- Judges file with the Board of Professional Conduct of the Supreme Court; and
- All others file with the Ohio Ethics Commission.

(see [R.C. 102.01\(F\)](#) for more information)

***Are statements filed with the Ethics Commission public record?***

Most are, and copies are provided free of charge. However, the Ethics Law requires that some forms be kept confidential. [Confidential statements](#) include those filed by:

- Uncompensated members of state boards and commissions
- School district superintendents, treasurers, and business managers and
- JobsOhio Directors, Chief Investment Officer, and other Senior Staff.

Each confidential form is reviewed by the Commission for possible conflicts of interest. Any portion of the form that shows a possible conflict of interest is public.

### ***What are the financial disclosure filing deadlines?***

- May 15 of each year for many statements
- Appointees to unexpired elective office: 15 days after qualification for office
- New appointees/employees (appointed or employed between January 1 and February 15): May 15
- New appointees/employees (appointed or employed after February 15): 90 days after employment or appointment
- Candidates (including incumbents who are candidates): 30 days prior to first election at which candidacy will be voted upon
- Write-in candidates (including incumbents who are candidates): 20 days prior to first election at which candidacy will be voted upon.

### ***What are the penalties for failure to comply?***

- Failure to file: Fourth-degree misdemeanor; maximum 30-day sentence, \$250 fine.
- False filing: First-degree misdemeanor; maximum six-month sentence, \$1000 fine.
- Late filing: Fees will be assessed for each day the statement is late, up to a total late fee of \$250.

### ***Need more information?***

[Financial Disclosure Statements Frequently Asked Questions](#)