



POST EMPLOYMENT DISCLOSURE GUIDE

What is Post Employment Disclosure:

Ohio law requires every state elected officer or employee who filed a financial disclosure statement under Ohio's ethics laws to disclose their subsequent place of employment to the Office of the Legislative Inspector General ("OLIG") for 24 months after leaving public service.¹ This disclosure is commonly referred to as post employment disclosure ("PED").

Initial Post Employment Disclosure Statements:

Prior to separation from state service, those subject to PED will be provided an Initial Post Employment Disclosure Statement by their public agency; this Initial Statement is to be completed by the departing employee and submitted to the OLIG by the public agency.²

Ohio law divides persons subject to PED into two categories: those who receive income from a "Qualifying Source," and those who do not. A Qualifying Source is any of the following:

- (a) an executive agency lobbyist or a legislative agent;³
- (b) the employer of an executive agency lobbyist or legislative agent, except an employer that is any state agency or political subdivision of the state;⁴ or
- (c) any entity, association, or business that, at any time during the two immediately preceding calendar years, either:
 - i. was awarded one or more contracts by one or more state agencies that in the aggregate had a value of \$100,000 or more, or
 - ii. bid on one or more contracts to be awarded by one or more state agencies that in the aggregate had a value of \$100,000 or more.⁵

Those who receive income from a qualifying source are required to periodically submit Updated PED Statements to the OLIG three times per year.⁶

If a filer begins to receive income from a Qualifying Source after completing an Initial PED Statement, the filer must notify the OLIG by submitting an Amended Initial PED Statement—available at: www.jlec-olig.state.oh.us.⁷

Updated Post Employment Disclosure Statements:

Ohio law requires PED filers receiving income from a Qualifying Source ("Update Filers") to periodically disclose expenditures they make for the benefit a state public official or employee. An Updated PED Statement ("Updated Statement") is a form provided by the OLIG to assist Filers in disclosing these expenditures.

What is an expenditure that must be disclosed on an Updated PED Statement?

In essence, Ohio's PED law subjects Update Filers to the same expenditure reporting requirements as registered lobbyists.⁸ This means Update Filers must disclose any expenditure made for the benefit of a state-level public official or a state employee who is required to file a financial disclosure statement.⁹ An expenditure is anything of value, including: gifts, travel, lodging, meals, and beverages which is paid from any account in the Update Filer's name, unless later reimbursed by the recipient.¹⁰

How are expenditures reported?

Expenditure reporting can be complex. Briefly, expenditures must be reported in two ways. First, the total aggregate of all expenditures made during a reporting period must be disclosed.¹¹ Second, expenditures must be reported by type: gifts, meals and beverages, and all invited functions.¹² Further, certain expenditures must be itemized if the monetary value exceeds varying threshold limits.¹³

Most Update Filers do not have reportable expenditures; their Updated Statement is complete by indicating "\$0.00." Update Filers who believe they made a reportable expenditure are advised to contact the OLIG for reporting assistance. For complete information regarding expenditure reporting, please refer to the *Ohio Lobbying Handbook: Chapters 4 & 5*—available at: www.jlec-olig.state.oh.us.

When must Updated PED Statements be submitted?

Each calendar year is divided into three PED reporting periods: *January through April*, *May through August*, and *September through December*. An Updated Statement must be submitted for every reporting period during which an Update Filer receives income from a Qualifying Source.¹⁴ The deadline to file an Updated Statement is the last day of the next month that follows the end of a reporting period.¹⁵

Calendar of PED Reporting Periods and Deadlines	
PED Reporting Period	Corresponding Filing Deadline
January – April (January 1 st through April 30 th)	May 31 st
May – August (May 1 st through August 31 st)	September 30 th
September – December (September 1 st through December 31 st)	January 31 st of the following year

How to obtain and file an Updated PED Statement:

The OLIG generates an Updated Statement for each filer. Each Updated Statement will be available on the OLIG's website (www.jlec-olig.state.oh.us) approximately thirty days before each filing deadline. A ten dollar filing fee is required by statute for each statement; checks are to be made payable to JLEC.¹⁶

Reminders of upcoming filing deadlines:

Approximately thirty days before each filing deadline, the OLIG will send a postcard to the address listed on each Update Filer's Initial PED Statement. Email reminders will also be sent. Filers are responsible for informing the OLIG of any contact information change.¹⁷ Reminders are sent as a courtesy. Filers are subject to Ohio's PED law regardless of receiving a notification.

Failure to file an Updated Statement:

Update Filers who fail to file an Updated Statement will be notified of their delinquency by certified letter. Failure to file an Updated Statement within fifteen (15) days from the receipt of the certified letter may result in a late fee assessment of \$12.50 per day up to a maximum \$100.00.¹⁸

When does an Update Filer's PED obligations end?

An Update Filer's obligation to file Updated Statements ends upon the happening of any of the following:

1. The filer no longer receives income from a qualifying source;¹⁹
2. The filer registers as a lobbyist on behalf of the qualifying source;²⁰
3. The ending of the filer's 24 month PED period.²¹

How to terminate a Qualifying Source:

If during a reporting period, an Update Filer ceases to receive income from a qualifying source, the filer may terminate the source on their next Updated Statement. If the filer does not receive income from any other qualifying source, this terminates the filer's obligation to file additional statements. The filer remains obligated to inform the OLIG of subsequent changes in employment until the expiration of their 24 month PED period.²²

Additional Considerations:

Prohibited expenditures:

Ohio law prohibits members of the Ohio General Assembly from accepting the following from any Update Filer:

1. More than seventy-five dollars aggregated per calendar year as payment for meals and other food and beverages;²³

2. A gift of any amount in the form of cash or the equivalent of cash, or a gift of any other thing of value whose value exceeds seventy-five dollars;²⁴ or
3. The payment of any expenses for travel or lodging not directly related to official duties.²⁵

State Colleges and Universities as Qualifying Sources:

Generally, Ohio's PED laws exempt state agencies from being considered a qualifying source of income. In many respects a state college or university is a "state agency." However, for the purposes of Ohio's PED and lobbying laws, a "state agency" does not include a state institution of higher education."²⁶ Therefore, a state college or university that otherwise meets the definition of a Qualifying Source, must be listed as such on a departing employee's Initial PED Statement.

Financial Disclosure vs. Post Employment Disclosure:

PED is separate and distinct from any financial disclosure filing requirement a filer may have with their respective ethics commission. Filing a PED Statement does not replace any duty to file a personal financial disclosure statement for the former employee's final calendar year of public service.

Additional Questions:

Please contact the OLIG for specific questions regarding PED.

¹ See R.C. 102.021(A) and 102.021(D)(1). "[S]tate elected officer or staff member" means any elected officer of this state, any staff as defined in R.C. 101.70(J), or any staff as defined in R.C. 121.60(M). Board and Commission members are neither state elected officers nor staff, and are not subject to the PED requirements. A Board or Commission member who also holds state elective office or is also a staff member, may be subject to PED requirements.

² See R.C. 102.021(D)(1) and 102.021(E).

³ See R.C. 102.021(A)(2)(a). To search registered lobbyists and legislative agents, please visit: <http://www2.jlec-olig.state.oh.us/olac/Reports/SearchGrid.aspx>.

⁴ See R.C. 102.021(A)(2)(b). A state agency includes every organized body, office, or agency established by the laws of the state for the exercise of any function of state government, but does not include a state institute of higher education. See R.C. 1.60, 101.72(E), and JLEC Advisory Opinion No. 97-001. A political subdivision is a municipal corporation, county, township, city, Village, or school district. See JLEC Advisory Opinion No. 97-001; R.C. 3501.01 and 2744.01(F). To search employers of registered lobbyists and legislative agents, please visit: <http://www2.jlec-olig.state.oh.us/olac/Reports/SearchGrid.aspx>.

⁵ See R.C. 102.021(A)(2)(c).

⁶ See R.C. 102.021(D)(2).

⁷ R.C. 102.021(D)(1).

⁸ See R.C. 102.021(A)(4).

⁹ See R.C. 102.021(A)(4), 101.70(D), 101.70(J), 121.60(B), and 121.60(M). For a list legislative employee financial disclosure statement filers visit: www.jlec-olig.state.oh.us. For executive agency financial disclosure statement filers contact the Ohio Ethics Commission at 614-466-7090.

¹⁰ See R.C. 102.021(A)(4).

¹¹ See R.C. 102.021(A)(4), 101.73(B)(1), and 121.63(B)(1).

¹² See R.C. 102.021(A)(4), 101.73(B)(2), 101.73(B)(3), 101.73(D). See also, R.C. 121.63(B)(2), and 121.63(B)(3).

¹³ See R.C. 101.73(B)(3), 101.73(B)(2), and OAC 101-9-01(D)(2). See also, R.C. 121.63(B)(3), 121.63(B)(2), and OAC 101-11-01(G)(2).

¹⁴ See R.C. 102.021(D)(2).

¹⁵ Id.

¹⁶ R.C. 102.021(D)(3).

¹⁷ R.C. 102.021(E).

¹⁸ See R.C. 102.021(D)(3) and 101.72(G).

¹⁹ R.C. 102.021(D)(1).

²⁰ R.C. 102.021(B).

²¹ R.C. 102.021(A)(1).

²² R.C. 102.021(D)(1).

²³ See R.C. 102.031(C)(2).

²⁴ See R.C. 102.031(C)(3).

²⁵ See R.C. 102.031(C)(1).

²⁶ See note 4, *supra*.