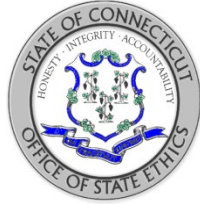




CONTACT US



**Agency Address:** Connecticut Office of State Ethics  
165 Capitol Avenue  
Suite 1200  
Hartford, CT 06106

**Telephone:** 860-263-2400

**Facsimile:** 860-263-2402

**Website:** [www.ct.gov/ethics](http://www.ct.gov/ethics)

**Business Hours:** 8:00 am to 5:00 pm

**Specific E-mail Contacts:** For the timeliest responses, please be sure to direct your questions to the appropriate e-mail address; for example, with a question such as, "Can I accept this outside position with a vendor?" please be sure to send your query to [ethics.code@ct.gov](mailto:ethics.code@ct.gov)

- |  |  |
|--|--|
| ➤ Legal Advice Regarding Code of Ethics      | <a href="mailto:ethics.code@ct.gov">ethics.code@ct.gov</a>               |
| ➤ Lobbyist Filing/Reporting Questions        | <a href="mailto:lobbyist.ose@ct.gov">lobbyist.ose@ct.gov</a>             |
| ➤ Public Official Filing/Reporting Questions | <a href="mailto:sfi.ose@ct.gov">sfi.ose@ct.gov</a>                       |
| ➤ Enforcement/Filing a Complaint             | <a href="mailto:ethics.enforcement@ct.gov">ethics.enforcement@ct.gov</a> |
| ➤ All Other Inquiries                        | <a href="mailto:ose@ct.gov">ose@ct.gov</a>                               |

[Staff Phone Number Listing](#)

NECESSARY EXPENSES

## Necessary Expenses and Gifts to the State Disclosure

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Within 30 days of receiving payment or reimbursement of “necessary expenses” for ***lodging and/or out-of-state travel***, the employee or official must file an ETH-NE form with the OSE. General Statutes [§ 1-84 \(k\)](#).

C.G.S. §§ 1-79 (17) and 1-84 (k)

- You may not accept a fee or honorarium for presenting an article or giving a speech in your official capacity;  
BUT
- You may accept payment or reimbursement of “necessary expenses” for your “active participation” in your role as a public official or state employee.
- “Active participation” requires some substantive official activity that is essential to the event (e.g., speech, participation on a panel, moderating a panel, presenting or receiving of an award, etc.)
- “Necessary expenses” are not considered a gift. Rather, these are necessary costs provided to you in consideration of your service or expertise.
- Only the sponsor of the event may pay your necessary expenses, but the sponsor can be either a restricted or non-restricted person or entity.
- You must have been invited to participate in your capacity as a public official or state employee.
- What are “necessary expenses”?
  - Travel (coach class)
  - Lodging (standard room nights before, of and after event)
  - Meals
  - Conference or seminar registration fees

NOTE: “Necessary expenses” do not include recreation or entertainment costs.

- Reporting Requirements for YOU:

If you receive payment or reimbursement of necessary expenses for lodging and/or out of state travel, you must file a form (ETH-NE) with the OSE within 30 days. Reporting is not required if payment or reimbursement of expenses is made by the State of Connecticut, the federal government or another state government.
- Reporting Requirements for the SPONSOR:

## Necessary Expenses and Gifts to the State Disclosure

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If payment or reimbursement of any expenses is made by a registered lobbyist, and such expenses exceed \$10, the registered lobbyist is required to report and itemize the expenses (and disclose the identity of the recipient) to the OSE within 45 days of the event.

### **EXAMPLES: NECESSARY EXPENSES**

#### **Question:**

A restricted entity is hosting an out-of-state conference and would like a public official to come and give a speech in her official capacity. The restricted entity has offered to pay the official's travel and lodging expenses, to waive her conference registration fee, and to give her a \$500 honorarium. Permissible?

#### **Answer:**

The official may not accept the \$500 honorarium (because she is participating in her official capacity), but may accept payment or reimbursement for necessary expenses. Also, the official must file a form ETH-NE with the OSE within 30 days because she received lodging and out-of-state travel.

#### **Question:**

A public official has been asked to present an award at a one-day conference of a national non-profit in New York City. Scholarship (which will pay for the official's travel, lunch and conference fee) has been offered. The scholarship is funded by donations from various companies, some of whom are restricted donors. Is it permissible for the official to accept the scholarship under "necessary expenses?"

#### **Answer:**

Provided the donations to the scholarship were not earmarked for public officials to attend the event but were instead general donations to the non-profit and the non-profit invited the official, the official may accept the scholarship as necessary expenses. Presenting an award is considered active participation. The official must file a form ETH-NE with the OSE within 30 days because he received payment for out-of-state travel.

### GIFTS TO THE STATE

Within 30 days of receiving payment or reimbursement of a “gift to the state” expenses” for ***lodging and/or out-of-state travel***, the employee or official must file an ETH-GTS form with the OSE. General Statutes [§ 1-84c \(b\)](#).

C.G.S. §§ 1-79 (5) (E) and 1-84c (b)

- You may accept payment or reimbursement of reasonable expenses for attending an event in your official capacity;  
  
BUT
- The event must be educational in nature and relevant to your state duties (i.e., the event must facilitate state action or function).
- “Active participation” at the event is not required, you need only attend. You attend an event to acquire knowledge or certain expertise.
- Payment or reimbursement of “gifts to the state” may be made by either a restricted to non-restricted person or entity and is not limited to the sponsors of the event.
- Only reasonable (not lavish) expenses may be paid. These are:
  - Travel (coach class)
  - Lodging (standard room for nights before, of and after event)
  - Meals
  - Conference or seminar registration fees

NOTE: “Gifts to the State” do not include recreation or entertainment costs.

- Reporting Requirements for YOU.  
  
If you receive payment or reimbursement for lodging and/or out of state travel under the “gifts to the state” provision, you must file a form (ETH-GTS) with the Office of State Ethics (“OSE”) within 30 days. Reporting is not required if payment or reimbursement of expenses is made by the State of Connecticut, the federal government or another state government.
- Reporting Requirements for DONOR:  
  
If payment or reimbursement of expenses under the “gifts to the state” provision is made by a restricted donor (i.e., a registered lobbyist or person/entity doing or seeking to do business with your agency), and such expenses exceed \$10, the donor is required to notify you by letter within 10 days identifying the “gifts to the state” paid or reimbursed on your behalf. If the donor is a registered lobbyist, such donor may report and itemize the expenses (and disclose the identity of the recipient) on its next financial report to the OSE.

## Necessary Expenses and Gifts to the State Disclosure

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### EXAMPLES: GIFTS TO THE STATE

**Question:**

A restricted donor has invited a state employee to attend a seminar dealing with the subject that is pertinent to the employee's state work. The seminar's fees are waived for the employee and he is provided lunch while he attends. The employee does not give a speech or presentation but raises his hand a few times and asks questions of the presenters. May the employee accept food and seminar fees as "necessary expenses?"

**Answer:**

No. Because the employee did not "actively participate" in the seminar, he cannot accept "necessary expenses." Asking questions at the event does not constitute "active participation." However, as the seminar is educational in nature and relevant to the employee's state duties, he may accept expenses under "gifts to the state" and there would be no reporting requirements for the employee because the donor did not provide lodging and/or out-of-state travel costs.

**Question:**

A national education organization has invited a group of state officials to a conference. The organization has offered to pay the officials' travel, lodging and meal expenses and have included a complimentary tickets to a show. Is this permissible as a gift to the state?

**Answer:**

The state officials may accept payment or reimbursement of travel, lodging and meals as "gifts to the state." However, the officials cannot accept the show ticket as it is not an essential expense to attend the conference. The officials must file a form ETH-GTS with the OSE within 30 days because they received payment or reimbursement for lodging and out-of-state travel.

## REPORTING INSTRUCTIONS

The Office of State Ethics has created a singular entry point for filing either the Necessary Expenses form (ETH-NE) or the Gifts to the State form (ETH-GTS).

Our form has been designed with preliminary questions that determine which filing is required based on the responses provided.

The form is located on our website: [www.ct.gov/ethics](http://www.ct.gov/ethics). Scroll to “Resources” at the bottom of our home page and select “Forms” from the menu.

You may also click on form icon or the link below to access the ETH-NE or the ETH-GTS Form.

[Necessary Expenses and Gifts to the State Form](#)

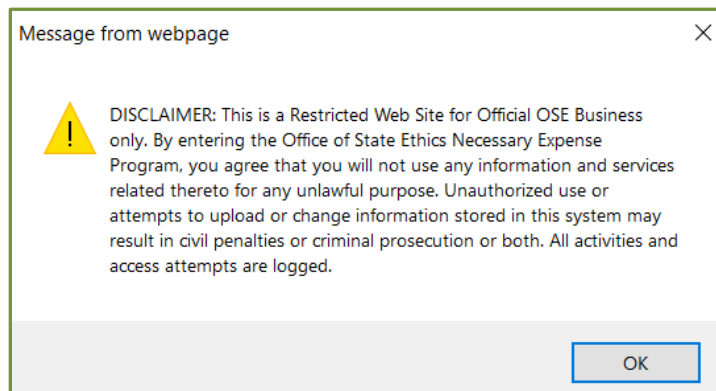


### Step 1: Enter Email address of recipient.

Enter the **email address** of recipient and then click the Submit button to the left.

A screenshot of a web browser showing the Office of State Ethics website. The header includes the 'ct.gov' logo and 'Office of State Ethics'. Below the header, there is a navigation bar with 'OSE Home'. The main content area is titled 'NECESSARY EXPENSES / GIFTS TO THE STATE DISCLOSURE FORMS' and contains a disclaimer: 'FORM ETH-NE – NECESSARY EXPENSES AND FORM ETH-GTS – GIFTS TO THE STATE. NOTE: This is a Restricted Web Site for Official OSE Business only. By entering the Office of State Ethics Electronic Filing Program, you agree that you will not use any information and services related thereto for any unlawful purpose. Unauthorized use or attempts to upload or change information stored in this system may result in civil penalties or criminal prosecution or both. All activities and access attempts are logged.' Below the disclaimer is a form field labeled 'Enter your email address: \*' with a 'Submit' button to its right.

A disclaimer will pop-up, Click OK, after carefully reading.



## Step 2: Select “Create New Form”

The screenshot shows the 'Office of State Ethics' website interface. At the top left is the 'ct.gov STATE OF CONNECTICUT' logo. The page title is 'Office of State Ethics'. A navigation link 'OSE Home' is visible. The main heading is 'NECESSARY EXPENSES / GIFTS TO THE STATE DISCLOSURE FORMS'. Below this, it says 'FORM ETH-NE – NECESSARY EXPENSES AND FORM ETH-GTS – GIFTS TO THE STATE'. A note states: 'NOTE: This is a Restricted Web Site for Official OSE Business only. By entering the Office of State Ethics Electronic Filing Program, you agree that you will not use any information and services related thereto for any unlawful purpose. Unauthorized use or attempts to upload or change information stored in this system may result in civil penalties or criminal prosecution or both. All activities and access attempts are logged.' There is a form field for 'Enter your email address: \*' with a 'Submit' button. Below that, the email 'ose@ct.gov' is displayed. A red 'Create New Form' button is located on the right side. At the bottom, it says 'No records found.'

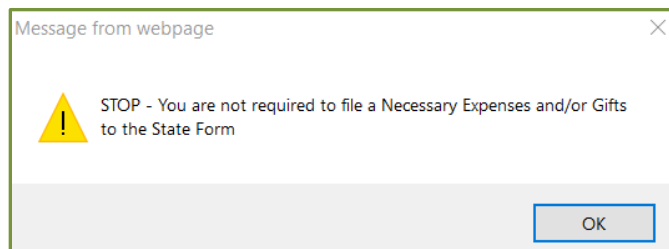
You can create a new ETH-NE or ETH-GTS filing by clicking on “Create New Form” button to the right. If you have previously filed any other disclosures, they will be displayed under your email information, and you may select a previous disclosure to amend or view.

### First Screening Question:

Did your receipt of payment or reimbursement of expenses to attend an event include lodging and/or out-of-state travel costs?

The screenshot shows the 'Office of State Ethics' website interface for the 'FORM ETH-NE – NECESSARY EXPENSES / FORM ETH-GTS – GIFTS TO THE STATE'. The page title is 'Office of State Ethics'. A navigation link 'OSE Home' is visible. The main heading is 'NECESSARY EXPENSES / GIFTS TO THE STATE DISCLOSURE FORMS'. Below this, it says 'FORM ETH-NE – NECESSARY EXPENSES / FORM ETH-GTS – GIFTS TO THE STATE'. The text reads: 'In order to determine whether you are required to report a receipt of necessary expenses and/or gift to the state and, if required, on which form to file such a report, please answer the following question(s):'. A bullet point asks: '• Did your receipt of payment or reimbursement of expenses to attend an event include lodging and/or out-of-state travel costs?' with a dropdown menu showing '--Select--'.

If you select a response for any of the screening questions that establishes that you are not required to file, the following message from webpage appears and the form is closed.





## Necessary Expenses and Gifts to the State Disclosure

### Second Screening Question:

Was payment or reimbursement of lodging and/or out-of-state travel expenses to attend an event made by the State of Connecticut, the federal government or another state government?

### Third Screening Question:

Did you actively participate in your official capacity at an event by providing substantive service to the sponsor of the event as either a speaker, moderator of a panel, panel participant, presenter of an award, recipient of an award or as a provider of other necessary function?

**If your response was “YES” to the third screening question. You are required to file a Necessary Expenses Disclosure Form – ETH-NE**

## ETH-NE REPORTING INSTRUCTIONS

The screenshot shows the 'Office of State Ethics' web portal for the 'FORM ETH-NE – Necessary Expenses'. The page includes a header with the state logo and 'OSE Home' link, and a 'Welcome!' message. A warning message states: 'IMPORTANT! If, intentionally or due to gross negligence, a public official or state employee does not timely file a required report of the payment or reimbursement of necessary expenses, he or she shall be required to return the payment or reimbursement, and may be subject to a civil penalty of up to \$10,000.' The form is titled 'Your Information' and contains the following fields:

- Last Name: \* (text input)
- First Name: \* (text input)
- Email Address: \* (text input, pre-populated with 'ose@ct.gov')
- Search Title: (text input)
- Title: \* (text input)
- Search Agency: (text input)
- Agency: \* (text input)
- Description of Event: \* (text input)
- Location/Address of Event: \* (text input)
- City: \* (text input)
- State: \* (dropdown menu, set to 'CONNECTICUT')
- Country (if outside of U.S.): (text input)
- Date of Event: \* (calendar pickers for 'From:' and 'To:')
- Identification of Official Activity: \* (dropdown menu, set to '--Select Official Activity--')
- Describe Official Activity (e.g. Subject of Article, Keynote Speaker, Presenter of an Award, etc.) (text input)
- Name of Person or Entity Paying or Reimbursing Expenses: \* (text input)
- Date of Receipt of Payment or Reimbursement for Lodging and/or Out-of-State Travel: \* (calendar picker)

A note at the bottom right of the form states: 'NOTE: If payment was made directly by the person or entity providing such expense, you may enter the day of the event as the date of payment.' At the bottom of the form are three buttons: 'Continue', 'Clear', and 'Cancel'.

1. Enter your **Last Name, First Name**. Your **email address** will pre-populate.
2. **Search Title:**  
You need to enter 3 or more characters of your title for this field. A list will display and choose your title from the drop down box. If your title is not listed, enter it.

## Necessary Expenses and Gifts to the State Disclosure

3. **Search Agency:**  
You need to enter 3 or more characters of your agency for this field. A list will display and just choose your agency from the drop down box. If your agency is not listed please contact the OSE.
4. **Enter Description of Event**
5. **Enter Location/Address of Event, City, State, Country**
6. **Date of Event: To and From**  
You can click the calendar to the left, which will display a calendar. Select your date(s).
7. **Enter Description of Official Activity**  
Select from the drop down one of the following: Speaker, Panelist, Moderator, Presenter, Article, Award Recipient or Other.
8. **Enter Name of Person or Entity Paying or Reimbursing Expenses**
9. **Enter Date of Payment Made or Receipt of Reimbursement:**  
Click the calendar icon to the left, which will display a calendar to select date. The system will not accept an advanced date.

**Note:** If payment was made directly by the person or entity providing such expense you may enter the day of the event as the date of payment.

**When complete, click continue.**

### Step 3: Payment or Reimbursement

The screenshot shows the 'FORM ETH-NE - Necessary Expenses' web form. The header includes the 'ct.gov' logo and 'Office of State Ethics'. A navigation bar contains 'OSE Home' and a user greeting 'Welcome! Necessary Expenses'. The main form area is titled 'Expense(s) for Which Payment or Reimbursement was Received'. It features a table with columns for 'Description: \*', 'Amount: \*', and a notes column. The 'Description' column has a dropdown menu with '-Select Description--'. The 'Amount' column has a text input field with a dollar sign and the number '0'. The notes column contains the text: 'Please note that you must report reimbursements for expenses prepaid by you and/or payments made directly by the sponsor of the event, or both.' Below the table, there are two checkboxes: 'If reporting reimbursement of expenses prepaid by you, please check here: ' and 'Check here if amount is unknown because payment was made directly by the person or entity providing such expense: '. An 'Add Expenses' button is located to the right of the second checkbox. At the bottom of the form, there is a certification statement: ' I hereby certify and state, under penalties of false statement that all of the information set forth on this Necessary Expenses Form (ETH-NE) is true, accurate, and complete. I have read and agree to the above certification.' Below this is a form with two fields: 'Name/Signature of Public Official or State Employee: Necessary Expenses' and 'Date: 1/16/2019'. At the very bottom, there are five buttons: 'Save as Draft', 'File to State', 'Back', 'Clear', and 'Cancel'.

## Necessary Expenses and Gifts to the State Disclosure

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### 1. Description:

In the drop down box choose your description:

Airfare

Train/Bus

Car Rental

Mileage Reimbursement

Lodging

Meals

Registration Fees

Other: If other is chosen you will need to provide a description.

### 2. Amount – Enter amount of each expense

Indicate by checking the appropriate box if:

- a. Reporting reimbursement of prepaid expenses; or
- b. The amount is unknown because payment was made directly by the person or entity providing such expense.

Since there can be multiple entries for this section, **you must** select the **Add Expense** button to the left to add this entry to the filing.

**3. Certify and File:** Certify the filing and click **File to State**, this will notify the OSE of your filing and you will receive an email with an attached copy of your ETH-NE

**ETH-GTS REPORTING INSTRUCTIONS**

**If your response was “No” to the third screening question.**

**Fourth Screening Question:**

Did you simply attend an event for educational purposes (e.g., a conference, seminar, presentation, class, etc.) in your official capacity as a public official or state employee and the event was relevant to your state duties?

Note: If your answer is no, you should contact our legal division for advice.

**If your response was “YES” to the third screening question. You are required to file a Gifts to the State Form – ETH-GTS**

The screenshot shows the 'Office of State Ethics' website with the 'FORM ETH-GTS – GIFTS TO THE STATE' page. The page includes a header with the 'ct.gov' logo and 'Office of State Ethics' text. Below the header, there is a 'Welcome!' message and a warning about the consequences of not filing a report. The main section is titled 'Your Information' and contains several input fields: Last Name, First Name, Email Address (pre-filled with 'ose@ct.gov'), Search Title, Search Agency, Agency, Description of Event, Location/Address of Event, City, State (pre-filled with 'CONNECTICUT'), Country, and Date of Event (with 'From' and 'To' date pickers). There is also a checkbox for 'Was the event you attended educational in nature and relevant to your state duties, please check here:'. Below the form, there are 'Continue', 'Clear', and 'Cancel' buttons.

1. Enter your **Last Name, First Name**. Your **email address** will pre-populate.
2. **Search Title:**  
You need to enter 3 or more characters of your title for this field. A list will display and choose your title from the drop down box. If your title is not listed, enter it.

## Necessary Expenses and Gifts to the State Disclosure

3. **Search Agency:**  
You need to enter 3 or more characters of your agency for this field. A list will display and just choose your agency from the drop down box. If your agency is not listed please contact the OSE.
4. **Enter Description of Event**
5. **Enter Location/Address of Event, City, State, Country**
6. **Date of Event: To and From**  
You can click the calendar to the left, which will display a calendar. Select your date(s).
7. **Check Box:**  
Confirm that the event you attended was educational in nature and relevant to your state duties.
8. **Enter Name of Person or Entity Paying or Reimbursing Expenses**
9. **Enter Date of Payment Made or Receipt of Reimbursement:**  
Click the calendar icon to the left, which will display a calendar to select date. The system will not accept an advanced date.

**Note:** If payment was made directly by the person or entity providing such expense you may enter the day of the event as the date of payment.

**When complete, click continue.**

### Step 3: Payment or Reimbursement

The screenshot shows the 'Office of State Ethics' web interface for the 'FORM ETH-GTS - GIFTS TO THE STATE'. The page includes a header with the 'ct.gov' logo and 'Office of State Ethics' text. A navigation bar contains 'OSE Home' and a user greeting 'Welcome! Gifts to the State'. The main form area is titled 'Expense(s) for Which Payment or Reimbursement was Received' and contains the following elements:

- Description:** A dropdown menu with the placeholder '--Select Description--'.
- Amount:** A text input field with a dollar sign and the number '0'.
- Checkboxes:** Two checkboxes. The first is for 'If reporting reimbursement of expenses prepaid by you, please check here:'. The second is for 'Check here if amount is unknown because payment was made directly by the person or entity providing such expense:'.
- Buttons:** An 'Add Expenses' button.
- Certification:** A paragraph of text stating: 'I HEREBY CERTIFY AND STATE, UNDER PENALTIES OF FALSE STATEMENT, THAT THE GOODS AND SERVICES I RECEIVED IN SUPPORT OF MY PARTICIPATION AT THE EVENT DISCLOSED ON THIS GIFTS TO THE STATE FORM (ETH-GTS) FACILITATED STATE ACTION OR FUNCTIONS, AND THAT ALL OF THE INFORMATION SET FORTH HEREIN IS TRUE, ACCURATE, AND COMPLETE. I HAVE READ AND AGREE TO THE ABOVE CERTIFICATION.'
- Signature/Date Field:** A table with two rows: 'Name/Signature of Public Official or State Employee:' with the value 'Gifts to the State' and 'Date:' with the value '1/16/2019'.
- Footer Buttons:** 'Save as Draft', 'File to State', 'Back', 'Clear', and 'Cancel'.

## Necessary Expenses and Gifts to the State Disclosure

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### 1. Description:

In the drop down box choose your description:

Airfare

Train/Bus

Car Rental

Mileage Reimbursement

Lodging

Meals

Registration Fees

Other: If other is chosen you will need to provide a description.

### 2. Amount – Enter amount of each expense

Indicate by checking the appropriate box if:

- a. Reporting reimbursement of prepaid expenses; or
- b. The amount is unknown because payment was made directly by the person or entity providing such expense.

Since there can be multiple entries for this section, **you must** select the **Add Expense** button to the left to add this entry to the filing.

**3. Certify and File:** Certify the filing and click **File to State**, this will notify the OSE of your filing and you will receive an email with an attached copy of your ETH-NE