November 2, 2026
LA-26-01

LEGAL ADVISORY

TO: Designated Agency Ethics Officials

FROM: Scott de la Vega
Ethics Counsel

SUBJECT: Increased Gifts and Travel Reimbursements Reporting Thresholds for Financial Disclosure Reports and Nonsponsor Widely Attended Gatherings Gift Exception Ceiling

The U.S. Office of Government Ethics (OGE) recently updated the executive branch financial disclosure regulations at 5 C.F.R. part 2634 to reflect the retroactive statutory increase of the reporting thresholds for gifts and travel reimbursements.[1] OGE also updated the Standards of Ethical Conduct for Employees of the Executive Branch at 5 C.F.R. part 2635 by raising the widely attended gatherings nonsponsor gifts exception dollar ceiling tied to these thresholds.[2] This latter change is not retroactive.

I. Gifts and Travel Reimbursements Reporting Threshold

OGE revised its financial disclosure regulations[3] to reflect the increased thresholds for reporting of gifts and travel reimbursements on both public and confidential financial disclosure filings. These increases are applicable as of January 1, 2026.

Financial disclosure filers must report all gifts and travel reimbursements aggregating "more than **$525**" from any one source. Filers do not need to aggregate items worth "**$210** or less" towards that overall reporting threshold.[4] The Ethics in Government Act and OGE's regulations tie these increases to the General Services Administration's increase of "minimal value" to $525 for purposes of the Foreign Gifts and Decorations Act for the three-year period 2026-2028.[5]

---

[1] *See* 91 Fed. Reg. 67,765 (Oct. 28, 2026).
[2] *See id*.
[3] 5 C.F.R. §§ 2634.304, .907(g).
[4] The prior reporting amounts were more than $480 for the aggregation threshold and $192 or less for excepted items.
[5] *See* GEN. SERVS. ADMIN., GSA BULL. FMR B-2025-01, FOREIGN GIFTS AND DECORATIONS MINIMAL VALUE (2025).

These changes do not affect the calendar year 2025 public and confidential financial disclosure reports (OGE Form 278e and OGE Form 450) filed this year because the new gifts and travel reimbursements thresholds became applicable only as of January 1, 2026. Any newly filed termination OGE Form 278e financial disclosure reports will be affected for the portion of 2026 covered, but it is not necessary to contact termination filers regarding such reports already filed this year.

Departments and agencies should notify their financial disclosure filers of these new thresholds and clarify that they are applicable to gifts received on or after January 1, 2026. OGE will include the new thresholds in future editions of the two financial disclosure forms. OGE will also update the Public Financial Disclosure Guide and the Confidential Financial Disclosure Guide on its website to reflect the new thresholds.

II. Nonsponsor Widely Attended Gatherings Gift Exception Ceiling

Similarly, OGE raised the widely attended gatherings gift exception ceiling for nonsponsor gifts of free attendance[6] from $480 to **$525**. That exception ceiling is based in part on the gifts and travel reimbursements reporting thresholds. OGE made this regulatory revision effective October 28, 2026, upon publication of the amendatory rulemaking in the Federal Register.

[6] 5 C.F.R. § 2635.204(g)(3).