

From: **Earl Hall** <earl@hallrosenberg.com>
Date: Fri, Jan 6, 2017 at 9:15 AM
Subject: Re: Ethics Opinion
To: Richard Kaplan <rkaplan@laudhill-fl.gov>
Cc: "Anderson, Andrea" <aanderson@laudhill-fl.gov>

Mayor Kaplan,

You have stated that you are now disabled. As a result of your disability, you receive disability income insurance payments. You have asked whether you are required, pursuant to the Broward Code of Ethics for Elected Officials (Code), to disclose the disability insurance payments as outside or concurrent employment.

As you are aware, the Broward Code of Ethics for Elected Officials (Code) was amended in December 2015. One amendment to the Code added a definition for Outside or Concurrent Employment. The Code defines Outside or Concurrent Employment as follows:

10. "Outside or Concurrent Employment" means *providing services for any person or entity*, other than the Elected Official's governmental employer, in exchange for remuneration. For purposes of disclosing outside or concurrent employment and remuneration therefrom, the Elected Official's employer is the person or entity that pays the salary, wages, or other compensation, not the individual clients or customers of that person or entity. Emphasis added.

As the above definition makes clear, Outside or Concurrent Employment means *providing services for any person or entity*. In your request for an opinion you have stated, "*I get paid for not working.*"

Accordingly, it is my opinion that based the plain definition of Outside or Concurrent Employment and the fact you are not providing services to any person or entity in consideration for the payments, you are not required to disclose disability insurance payments.

Regards,

Earl

On Thu, Jan 5, 2017 at 10:59 AM, Richard Kaplan <rkaplan@laudhill-fl.gov> wrote:

Earl,

I need an opinion on whether something is to be disclosed or not.

Because of my disability, I am receiving both Disability Overhead Insurance (taxable but a wash) and Disability Income Insurance (tax free) payments. I know on the Florida Form 1 I have to disclose the Overhead Insurance on the Secondary Source of Income and the Disability

Income on the Primary Source of Income.

However as to the Broward County Elected Official Code of Ethics Outside/Concurrent Employment Disclosure Form, I am not quite sure how to handle it. The Disability Overhead Insurance is already contained in my law firm so I don't believe I have to have a separate disclosure on that, but the Disability Income Insurance is the question. It is not Outside/Concurrent Employment. In fact I get paid for not working. There is no Employer in that case. I guess it is a bit like being paid Social Security Disability which also doesn't have an employer since you are not working. Is that somehow supposed to be disclosed or is it ignored for this disclosure form?

Mayor Kaplan