



**JUDICIAL STANDARDS COMMISSION
STATE OF NORTH CAROLINA**

FORMAL ADVISORY OPINION: 2022-01

June 16, 2022

QUESTION:

Does a judge have to report monies (s)he receives from the government and certain other eligible entities (“Foster Care Payments”) for being a foster parent on the judge’s Canon 6 report?

CONCLUSION:

A judge is not required to report Foster Care Payments on his/her annual Canon 6 report filed with the Judicial Standards Commission.

DISCUSSION:

Canon 6 of our Code of Judicial Conduct requires every judge to “regularly file reports of compensation received for quasi-judicial and extra-judicial activities.”

Foster Care Payments received by a judge serving as a foster parent are not “compensation” for that service. Rather, these Payments “are considered support for” the foster child. IRS Publication 4694 (Rev. 12-2011). They are not considered income for income tax purposes. *Id.* Further, the North Carolina State Ethics Commission does not require a judge serving as a foster parent to include Foster Care Payments in his/her Statement of Economic Interest filed annually with that Commission.

References:

North Carolina Code of Judicial Conduct Canon 6