Certified Report of Names, Addresses, Duties and Compensation of Public Employees - 100R

User Guide

https://gateway.ifionline.org/login.aspx

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Introduction

Starting in January 2013, the Certified Report of Names, Address, Duties and Compensation of Public Employees (Form 100R) will be entered through the Indiana Gateway for Government Units (Gateway). The form must be submitted by **January 31** each year by the **executive officer** of the government unit or his **designee**. In Gateway by default the fiscal officer that submitted the Annual Financial Report and/or the Budget for the governmental unit is the designee. The executive officer can notify us at annualreport@sboa.in.gov if he wishes to be the submitter or designate someone else. For more information on who the executive officer is for different governmental units, see FAQs #4 located in Appendix 2.

IC 5-11-13-1 requires governmental units to submit a report every January that shows the names, business addresses and compensation of all employees. The report must also indicate whether the unit offers a health plan, a pension and other benefits to full-time and part-time employees. It must be filed electronically as prescribed under IC 5-14-3.8-7.

IC 36-1-20.2 requires counties, cities, towns and townships to indicate whether they have implemented a nepotism policy.

IC 36-1-21 requires counties, cities, towns and townships to indicate whether they have implemented a contracting policy.

Completion and submission of the Gateway Form 100R will fulfill these requirements.

This User Guide focuses on the Form 100R application, which enables local units of government to enter and submit this form via the web.

Accessing the 100R

Gateway Access Instructions

As an authorized user of the Indiana Gateway for Government Units, you will have a User Name and password to access the Gateway program. Your User Name is the e-mail address on file with DLGF and/or SBOA. You will be responsible for all information entered into Gateway under your User Name and password. For additional information related to computer access and User Names and passwords see FAQs #10-20 located in Appendix 2.

Web Address: https://gateway.ifionline.org/login.aspx

To access the Gateway program, open your internet browser and enter the web address above into the browser, and then press "Enter" on your keyboard. Note that this is a secure website so it begins with https. **Please bookmark this web address**.

Web Browser Compatibility

Gateway is compatible with Internet Explorer (IE) version 6 browser and above. It is also compatible with Mozilla Firefox and Google Chrome. There may be some compatibility issues with Internet Explorer (IE) version 9. If you are using IE version 9, you should turn Compatibility View On.

To turn Compatibility View on or off, click the Compatibility View button as shown below. A light colored button indicates that Compatibility is Off, while a dark button indicates that Compatibility is On. You can also change to compatibility view by going to the Tools Menu, and clicking on Compatibility View. A checkmark by Compatibility View indicates that it is On.
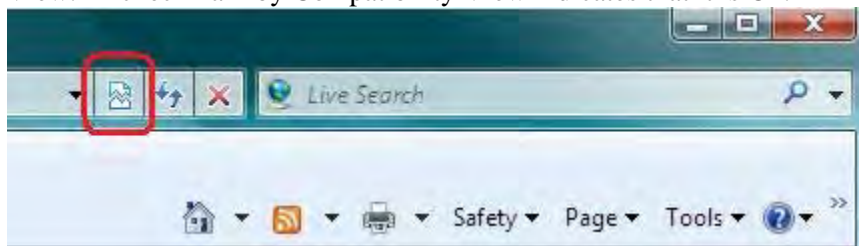
When you report problems, please let us know which browser and version you are using.

Basic Internet and Computer Guides

If you are not very familiar with computers, you may benefit from a tutorial before proceeding with the Gateway program. Some basic internet and computer guides are listed below.

Absolute Beginners' Guide to using your computer: http://www.bbc.co.uk/webwise/abbeg/abbeg.shtml
The Senior's Guide to Computers: (Don't let the name sway you. It is a good guide for any age.)
http://www.seniorsguidetocomputers.com/
The Animated Internet - Discover how the internet works with less than 50 clicks of your mouse:
http://www.learnthenet.com/animated-internet/start/index.php

Logging into Gateway

Once you have entered https://gateway.ifionline.org/login.aspx the login screen will appear. If you know your User Name (which is your e-mail address) and your password, you may enter them in the login box and click on the "Log In" button.

If you have forgotten your password, you may click on the "Forgot your password?" link. This will direct you to enter your User Name (which is your e-mail address). When you click "Submit" a new password will be e-mailed to you at the e-mail address in your profile which maybe different than your User Name. If you don't receive the new password at the expected address, contact us at annualreport@sboa.in.gov and we can resynchronize the addresses. After using this new password to log in, this initial password should be changed by clicking "Account Settings" and clicking on the "Change Password" link.

After logging in, click on the "100R" button.

Selecting a Unit

Once you select the 100R application, a list of local units that have been assigned to your User Name will appear. For most users, this will be only your local unit. Additional local units may appear if you have been given permission to enter or review information on behalf of another local unit. Click on the name of the desired local unit to proceed.

Helpful Hints

1) **Compiling Information**: The first thing you will want to do is compile the information needed to work on the Form 100R. For a list of items you'll need, see FAQ #21 located in Appendix 2.

2) **Scroll Bars**: Some grids contain scroll bars on the bottom and/or right hand side. Some screens also contain scroll bars on the far right hand side and are not associated with a grid. Since not all data is visible without scrolling, it will be necessary to use these scroll bars.

3) **Screen Resolution**: Your desktop screen resolution and the size setting in your browser could affect the amount of scrolling that is necessary.

4) **Navigation between Screens**: Do not use the back button on your internet browser when navigating between screens (unless you are returning from a report generated within Gateway). Instead, use the navigation links, called breadcrumbs, found just under the header bar. These breadcrumbs also help to indicate where you are in the application. You can also click on the "Return to Form 100R Main Menu" button to navigate between sections.

5) **Saving Entered Data**: The "Save All Work" button appears at the top and bottom of the data entry screens. You should press "Enter" on your keyboard to save your work. The "Save All Work" button was designed to provide additional assurance that the data is saved. When pressing "Enter" make sure there are no data validity errors. Any information entered after an error message has been received may not be saved. See the following paragraphs for additional information. If you continue to have problems saving data, contact IBRC at ibrctech@iupui.edu.

6) **Error Messages**: If the data you enter is not in the proper format, an error message may appear in the cell/field containing the error, or the error message may appear at the bottom of the grid. If there is an error message the data in the affected cell/field will not be saved. In some instances the data in the entire row or entire screen will not be saved. Use the refresh button on your browser or return to the Main Menu and navigate back to the section you were working on to determine if the data was saved. Each data validity error should be corrected before entering additional information.

7) **Confirmation That Data Was Saved**: After entering data within a grid, when you press "Enter" on your keyboard a "Data Posted" message may appear at the bottom of the grid indicating that the data has been saved. This provides further confirmation that your data did not have formatting errors that prevented your data from being saved. However, it's possible that previously entered data may not save even if subsequently entered data does post.

8) **Viewing Data Posted or Error Messages**: When entering data, if there is a scroll bar on the far right side, position the scroll bar so that the area below the grid is visible. This will enable you to become aware of any error messages or view the Data Posted message that appears when pressing "Enter" on your keyboard. This is especially important since error messages may disappear when moving to a different row, grid or screen.

9) **Required Entries**: Some blank cells within the grid contain a blue "Required" indicator. Data must be entered in each of these cells. If valid data is not entered in each of these required cells nothing in the row will be saved.

10) **Entering Amounts**: When entering dollar amounts do not enter dollar signs or commas. When entering cents you must use a decimal point, but the decimal point is optional when entering whole dollar amounts. For example, the following are acceptable formats for entering $50,000.00 or ten cents:

50000	.10
50000.00	.1
050000	0.10
	00.1

11) **Adding Rows**: Click on the "Add Row" button at the top right of the grid to add a new row.

12) **Deleting Rows**: Click on the red X icon at the beginning of the grid row to delete the row.

13) **Inactivity Indicator**: For security purposes and to limit resource usage, after 20 minutes of inactivity the Gateway system will time out. To resume your work, re-enter your User Name and password. A stop watch is located in the top right corner of the screen to notify you of the time remaining.

14) **Navigation within Grids**: To navigate within the grids click on the desired cell, enter values and then press "Tab" on your keyboard, or click on another cell in the grid, just as you would with a spreadsheet. Be sure to press the Enter key at the end of each row of data.

15) **Search Functionality**: To more quickly find an employee name or other data within a screen simultaneously press the "Ctrl" and "F" on your keyboard and it will open up a "Find" box within the browser. Then type in the word or characters you want to find.

16) **Sorting Data within Grids**: You may sort rows within the Employee Data Entry grid by clicking on the column heading.

17) **Retaining Submission Confirmation**: After submitting your 100R, the screen will show a confirmation that states "This 100R for (your local unit) was submitted to the State Board of Accounts on (date/time)". You should print and/or save an electronic copy of the submission confirmation screen and retain for your records. Make sure you know how to print or save from your browser before you get to this stage.

Banner Icons
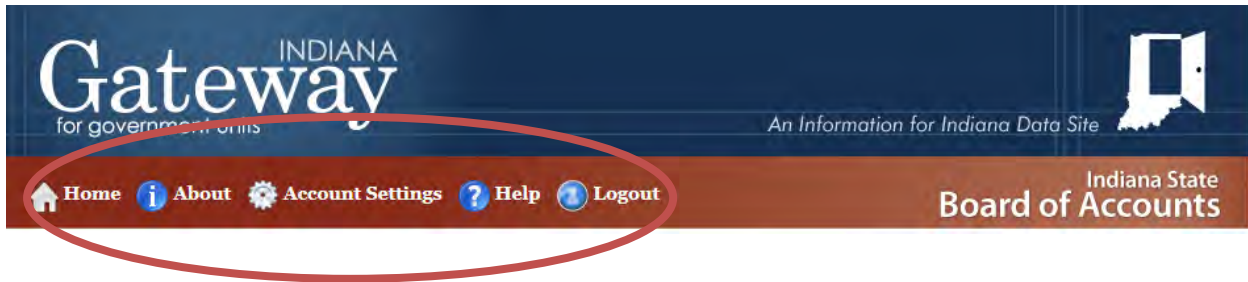
Home

This will return you to the screen to access one of the SBOA or DLGF Gateway programs.

About

This will provide some basic information about the website and the Indiana Gateway project.

Account Settings

This will allow you to change your password or access information about your account.

Help

This will provide links to this User Guide and other resources related to using Gateway applications for local units.

Logout

This will log you out of the system and prevent others from accessing your local unit's information. It is particularly important to logout before leaving a public computer, such as a library computer lab or internet café computer.

The Main Menu

The Main Menu guides you through the 100R sections. Once you are finished working on a section, return to the Main Menu to select another section. Note that there is a "Status" column on the right side of the Main Menu to track your progress.

Your Main Menu may look different from the one below, depending upon the type of local unit and how you answered the Questions. This User Guide addresses each of these sections in the same order in which they appear in the Main Menu.

100R Main Menu

The sections below are the ones that are required to complete your report. Some of these sections are based on the answers that you gave to the questions on the previous screen. To change any of the answers to those questions, click on the Questions option on the menu.

		Status
Unit Questions	The answers to these questions help tailor the form and validation to your unit.	Complete
Employee Data Entry	Use the form entry for manual entering of the information or to edit what you uploaded.	1 Row Entered
Upload File (optional)	Use the Upload tool to transfer your file, which must be appropriately formatted per the Upload Specifications for 100R.	Not Uploaded
100R Report Outputs	Once you have entered or uploaded your information, you can use this option to view your entries, print them, or download them into an Excel file.	Available
Submit 100R	This process includes validation to ensure the information has been entered properly and that the number of records matches the number of employees you indicated in the Questions section. Once any errors have been corrected, you will see the Proceed to Submit button appear and you will click on that to complete the submission.	Not Submitted

Unit Questions

The questions below are required by Indiana Code or are to aid in data entry by setting up parts of the form for you. Once you have answered the questions, click on the "Proceed" button at the bottom of the screen.

You must answer all of the questions to proceed.

The questions regarding nepotism and contracting policies only apply to Counties, Cities, Towns, and Townships.

If any of the Questions are initially answered incorrectly, the answers can be changed by returning to the Questions link located on the Main Menu.

100R Unit Questions

Please answer all of these questions – they help determine what is required for your unit to complete the 100R submission via Gateway.

1. Please enter the number of employees (full and part time) that you paid compensation to **anytime during the past year**. Use IRS guidelines to determine employment status and compensation. If you did not have any paid employees, enter 0.	25

Proceed   Cancel

If you did **not** have any paid employees enter a zero and you will have to complete the questions below.

100R Unit Questions

Please answer all of these questions – they help determine what is required for your unit to complete the 100R submission via Gateway.

You answered 0 employees. Please respond to the following:

- Our employees are paid by another unit.
- We do not have staff who are considered employees by the IRS and subject to the issuance of W-2's.

Has your unit implemented the following?

6. A nepotism policy per IC 36-1-20.2	● Yes ○ No
7. A contracting policy per IC 36-1-21	● Yes ○ No

Proceed   Cancel

If you do have paid employees, you will have to complete the questions below.

100R Unit Questions

Please answer all of these questions – they help determine what is required for your unit to complete the 100R submission via Gateway.

	Full-Time	Part-Time
2. Will you enter the data manually or upload a file?	◉ Manual ○ Upload	
3. Are health benefits provided to employees?	○ Yes ◉ No	○ Yes ◉ No
4. Are pension/retirement benefits provided to employees?	○ Yes ◉ No	○ Yes ◉ No
5. Are any other benefits provided to employees?	○ Yes ◉ No	○ Yes ◉ No

Has your unit implemented the following?	
6. A nepotism policy per IC 36-1-20.2	◉ Yes ○ No
7. A contracting policy per IC 36-1-21	◉ Yes ○ No

[Proceed] [Cancel]

Employee Data Entry

All cells in this form are required, except middle initial and department. Do not leave any required fields blank and do not enter 0 for the compensation. Enter **ALL** employees paid for the calendar year just ended whether they were still employed at year end or not. This includes part time, temporary and seasonal employees. The grid will automatically have rows for the number of employees that you entered for question 1 on the Unit Questions screen. You can also add or delete rows as needed.

You can use the Copy/Paste functions from the menu in the web browser or the shortcuts (Ctrl+C and Ctrl+V) to copy data from one cell to another.   However, this will only work for one cell at a time.

To add a new row, click the Add Row button.

To delete a row, click the red X next to the row to delete at the beginning of the row.

Click the column heading to sort the rows by that column.

Last Name: Enter the Last Name of the employee; hyphens are acceptable.

First Name: Enter the First Name of the employee.

Middle Initial: Enter the Middle Initial, if the employee has one. If none, leave the field blank. In circumstances where an employee has two middle names, choose the initial of the first middle name.

Department Name: Enter the name of the Department, Office, or Building where the employee works

Business Address: Enter the street address for the department or office where the employee works. Do NOT provide home addresses for employees unless their office is in their home.

Business City: Enter the City where the office is located.

Business State Abr: Enter the two letter State abbreviation where the office is located.

Business Zip Code: Enter the 5-digit zip code where the office is located.

Job Title: Enter the employee's Job Title, Position or Duties.

Total Compensation: Enter the Total Compensation paid to the employee during the calendar year just ended. Do not include commas or dollar signs. When entering cents you must use a decimal point, but the decimal point is optional when entering whole dollar amounts. For example, the following are acceptable formats for entering $50,000.00 or ten cents:

50000	.10
50000.00	.1
050000	0.10
	00.1

For more detail on compensation, see FAQs # 28-30 Located in Appendix 2.

To see the rest of the cells to the right, use the scroll bar at the bottom of the grid as shown below.

100R Employee Data Entry

Enter total compensation for the reporting year for each employee for which you supply a W-2.

Save All Work   Return to 100R Main Menu

Add Row

Delete	Last Name	First Name	Middle Initial	s Address	Business City	Business State Abr.	Business Zip Code	Job Title	Total Compensation
✗	Jones	Amy		ouse Sq	Somewhere	IN	46222	Auditor	$60,000.00
✗	Required	Required		d	Required	Required	Required	Required	Required
✗	Required	Required		d	Required	Required	Required	Required	Required
✗	Required	Required		d	Required	Required	Required	Required	Required
✗	Required	Required		d	Required	Required	Required	Required	Required
✗	Required	Required		d	Required	Required	Required	Required	Required

Upload File

There are two ways you can upload the Form 100R data for your unit. If you use one of these options it will overwrite any existing data that you manually entered and populate the Form 100R section.

If you have a payroll system with a software vendor, you can contact your vendor to create a file that can be uploaded to the Gateway to populate the Form 100R. This process involves working with your vendor to obtain the data from your payroll system.

If you have an "off the shelf" or turnkey payroll system that allows you to create and download data to Excel, you can create a Comma Separated Values (CSV) file that you can use to upload your data to the Gateway.

For additional information related to the file upload process see FAQs #31-34 located in Appendix 2. In addition, information related to the upload process, file layout and related FAQs are available at http://www.in.gov/sboa/3923.htm.

File Upload Steps

From the Main Menu select the Upload File section.

There are basically two steps to the Upload File process: 1) Upload File and 2) File Review. Each step is discussed in the corresponding subsections that follow.

Step 1) Upload File

You should have one file to upload named **gateway100R.csv**. When the file is uploaded, the status will change from Not Uploaded to Uploaded.

Click on the "Browse" button and navigate to the folder within your computer that contains the upload file (gateway100R.csv), as shown in the screenshot below. Once the appropriate folder appears in the box at the top of the screen, click on the file name (gateway100R.csv) so it appears in the "File name:" box. Then click on the "Open" button.
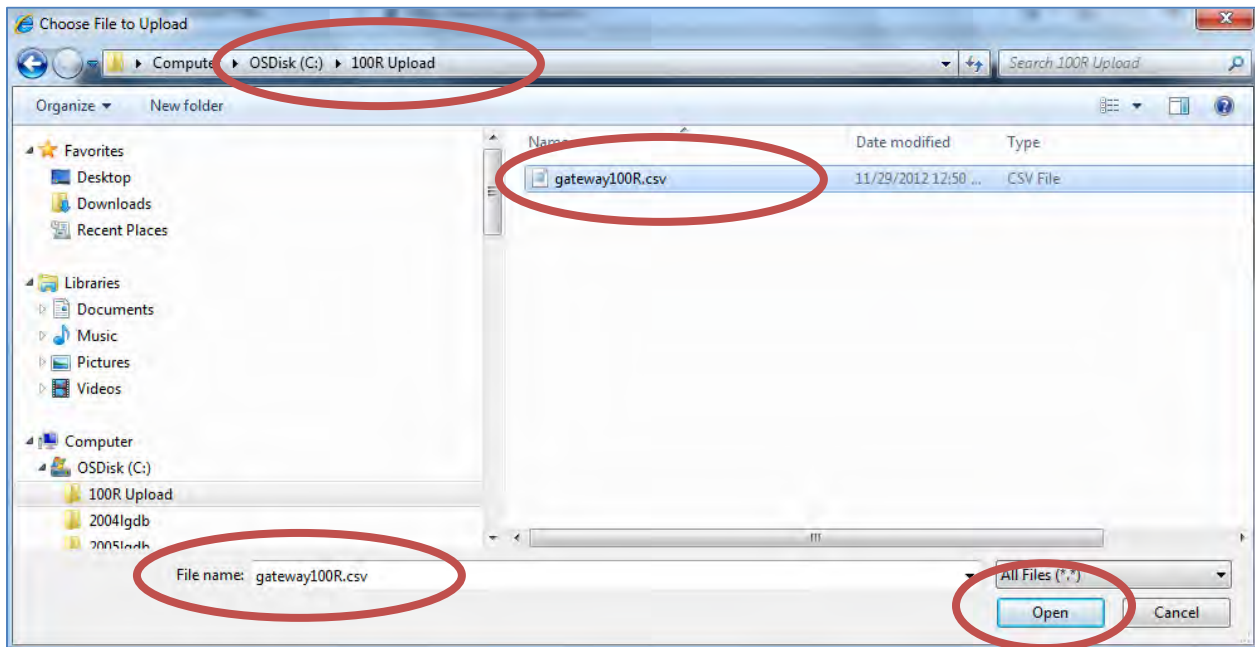
If you don't know how to locate the upload file on your computer, contact your vendor, because neither SBOA nor IBRC will know where the vendor's process saves these files.

Once the file name is displayed in the box, as noted below, click on the "Upload File" button to upload the file. If the file type status is Not Uploaded, it still needs to be uploaded. Once the file has been uploaded the file type status changes from Not Uploaded to Uploaded.
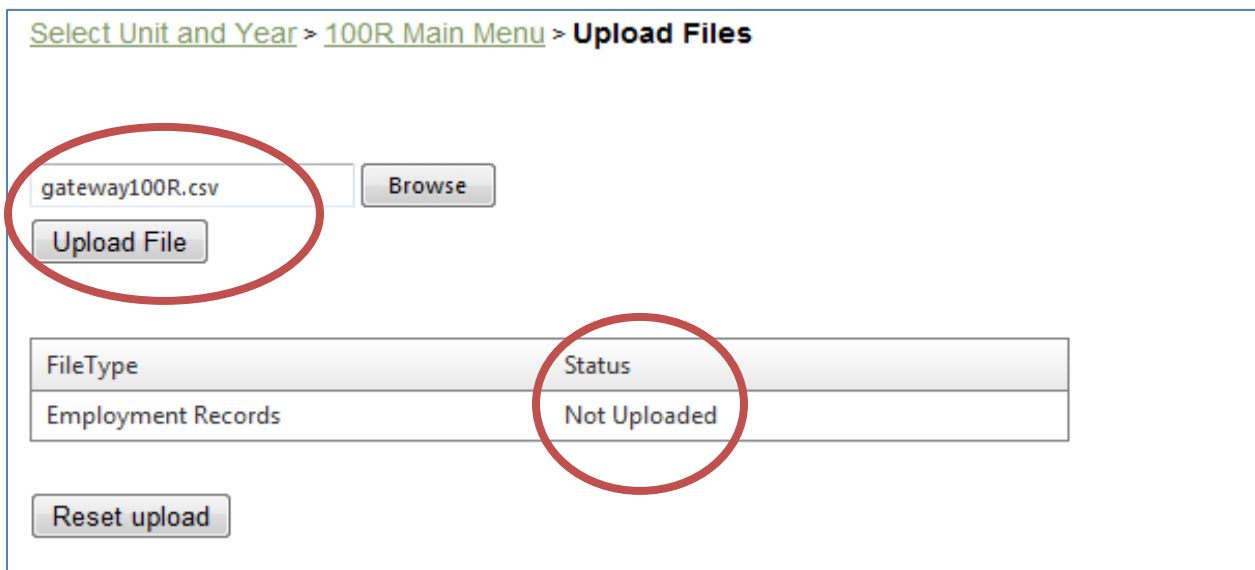
Do not click on the "Reset upload" button unless you have made an error and need to start the upload process all over again.

Once the file has been uploaded a "Next Step" button becomes available. Click on the "Next Step" button as shown below to begin the File Review step.

Step 2) File Review

The File Review step begins automatically and should take no more than 5 minutes. If no errors are detected during the File Review, a "File transfer complete" message will appear as noted below. You can click the Return to Main Menu button to review your data and submit your form.

If errors are detected during the File Review process, you will see the screen below. Click on the links to download the file to review the errors.

When clicking on the links, you will be provided the option to Open, Save or Cancel, as noted below. You may need to look behind the Gateway screen to see this box. Click on the Open button to open the

file to review it. The file should open in Excel. If it does not open in Excel, click on the Save button to save the file to your computer. Note and remember where you saved the file. Then open the Excel program. Go to the File Menu and select Open. Navigate to where you saved the file. Highlight the file name and click the Open button. The file will then open in Excel.
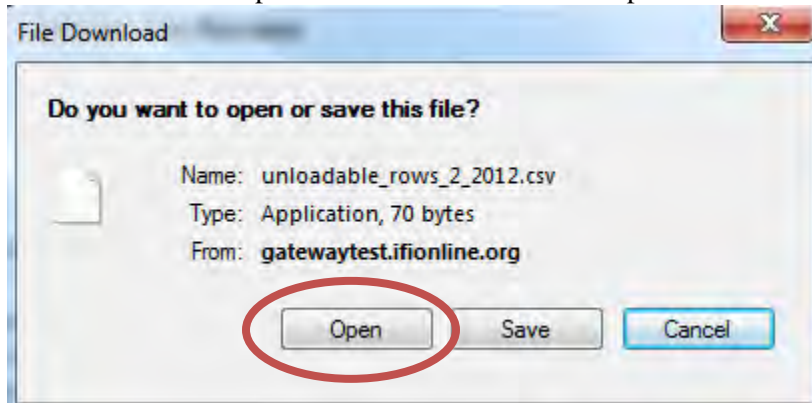
There are two possible error reports.

The **File rows that were not loadable** report shows only the rows that had formatting errors and could NOT be loaded into the testing area for further analysis. These errors are usually caused by the record length being incorrect. If you have errors on this report, make sure the year, state and zip code fields have the correct number of digits or characters. For example, the year should not have more than 4 digits. An example of this report is below.

The **File rows that were loadable** report shows all of the records in the file that were loaded into the testing area for further analysis. It does not include any rows that were not loadable. The report indicates which rows have errors and what caused the error. Error fields have been added at the end of the row to show what the problem is with the row. Use the scroll bar the bottom of the screen to see more columns to the right. **No data is actually posted to the unit's 100R until the upload process completes without any errors.**

In the example below, we see that there is an error in the Job Title Required Error column. **This is indicated by a 1 in the row that has the error.** Please note that in the prior screen shot, the job title is blank for the employee in the last row.

If you have a large file with many rows, you may want to use the Data Filtering feature in Excel to make it easier to find and review the rows that have errors. The Excel row number minus 1 for the row with the headings will be the record number of the row that has the error. Of course if you have rows that were not loadable, then the row number will not correspond to the record's position in the original file.
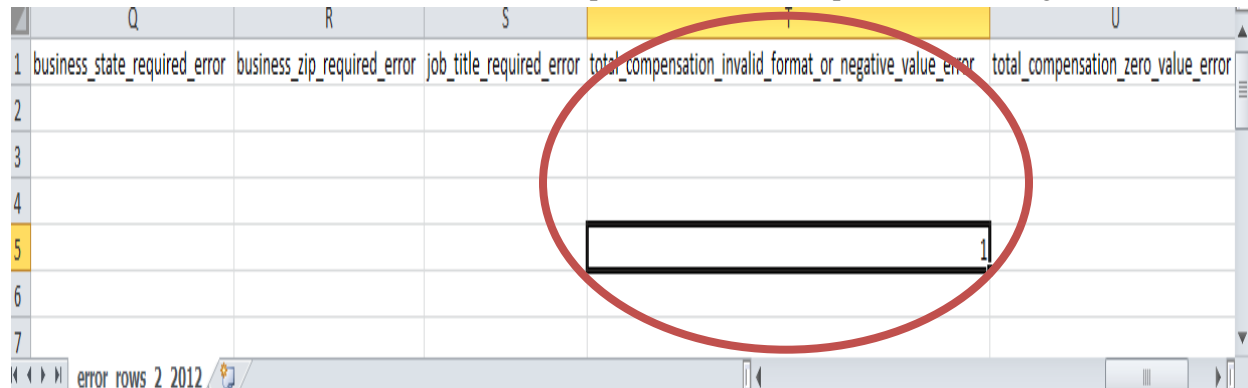
The possible errors that you can have in this file and how to correct them are listed below.

Wrong Year – Check to make sure the year is correct. It should be 2012.

First Name Required – Make sure the first name is not blank.

Last Name Required – Make sure the last name is not blank.

Business Address Required – Make sure the business address is not blank.

Business City Required – Make sure the business city is not blank.

Business State Required – Make sure the business state is not blank.

Business Zip Code Required – Make sure the business zip code is not blank.

Job Title Required – Make sure the job title is not blank.

Total Compensation Invalid Format or Negative Value – Make sure the compensation is in a valid format. A valid amount will NOT include blanks, dollar signs, commas, negative signs or other nonnumeric characters. A valid amount MUST also include the decimal point and the cents.

Total Compensation Zero Value – Make sure the compensation is not zero, for example, 0.00.

Once the errors on the file have been corrected, the upload process should be started again.

Preparing to Re-Start the Upload Files Process

After you have made any corrections to the upload file, then navigate to the Upload File section. Click on the Reset upload button to restart the Upload File process.
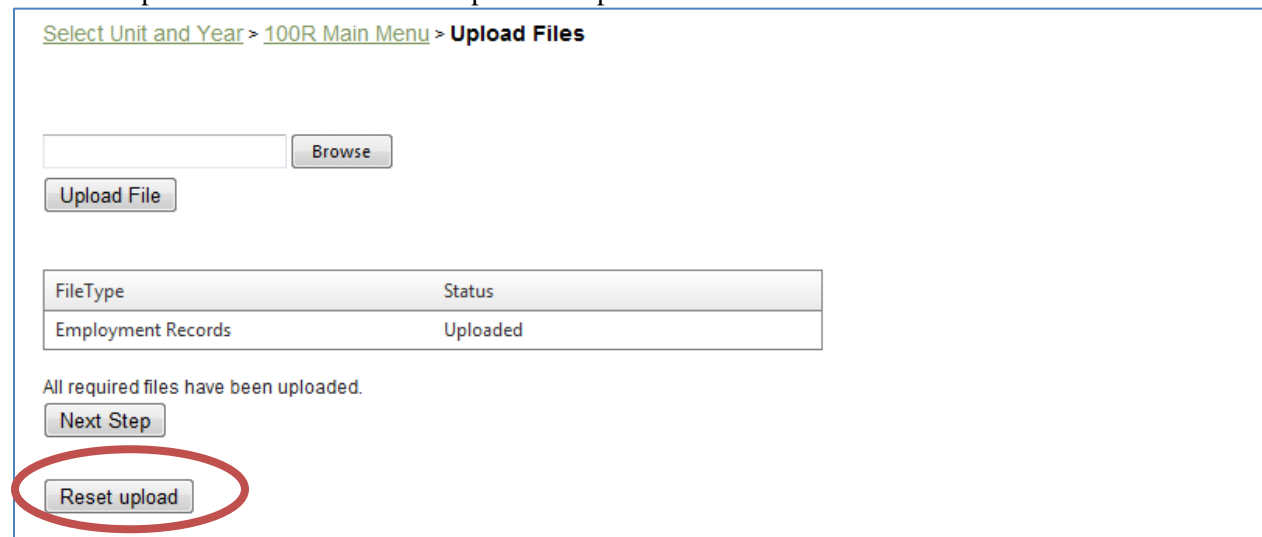
When clicking on the Reset upload button, you will be given the option to "Cancel".
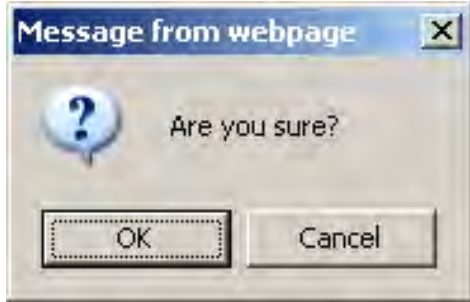
If you click on the "OK" button, the status for the file changes from "Uploaded" to Not Uploaded, as noted below.
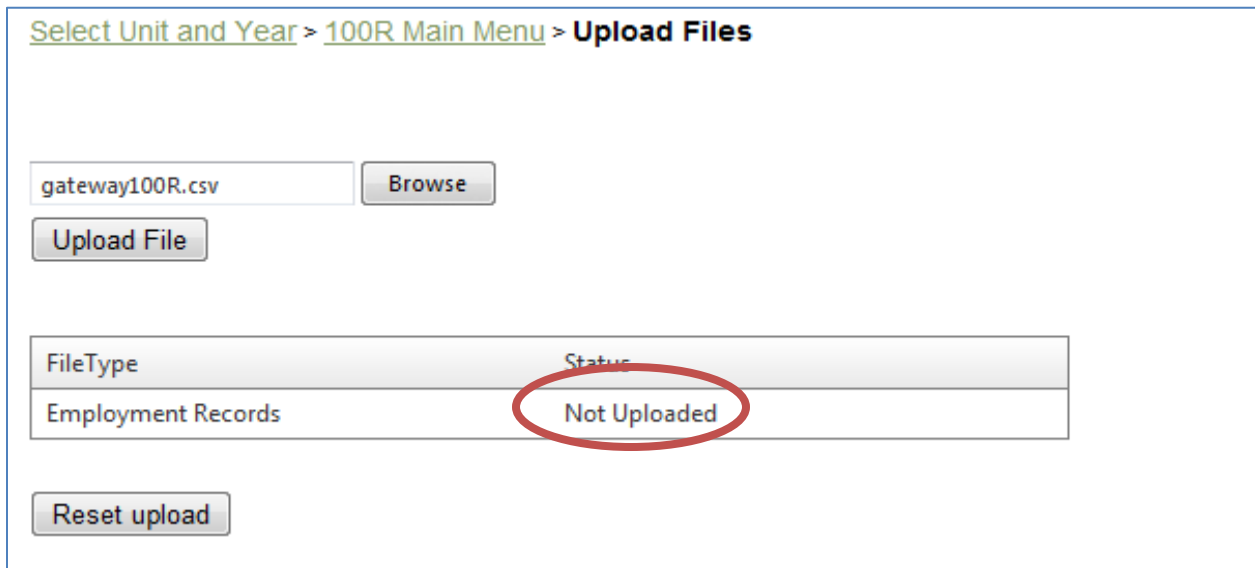
At this point you may begin following the instructions as shown at the beginning of this section, beginning with Step 1) Upload File.

100R Report Outputs

The 100R Report Outputs selection allows you to print or download your completed Form 100R. This is to assist you in reviewing your report for errors and so that you can make copies available to the public upon request. It can also be used by counties that are required to advertise per IC 36-2-2-19. **Do NOT send any hard copy reports to SBOA**. See the Submission Process below on how to submit the 100R in Gateway.

Select the report output format from the dropdown list as shown below. You have the option to generate the report in either PDF or Excel format. There may be a delay the first time a report is generated, but the next time a report is generated it should not take as long. You can and should use your browser's back button when you are finished viewing, printing and/or saving this report. Depending on what web browser you are using, the report may open in a separate window. If so, close it by clicking on the "X" in the upper right hand corner.

Select Unit and Year >100R Main Menu >**100R Report Outputs**

Unit: **Adams County**
Year:**2012**

100R Report Outputs

These reports are available for you to view, print or download at your convenience. The content will change if/when you change or add additional information into the system. You CAN and should use your back button when you view these reports.

Report Output Format:	PDF ▼	Select the output method for the report that you prefer. Choices include Adobe PDF or Microsoft Excel Format
Employee Listing		This report lists all employees entered in the system for the 100R.
Employee Listing for Advertising		This report lists all employees entered in the system for the 100R. The report is in an alternative format designed to be advertised.

A sample of the Employee Listing is below.

Perry Township, Vanderburgh County, Indiana
Total Compensation 2012

Name	Job Title	Department	Business Address	Amount
Baker, Sam A	Trustee		1 Main Street, Anywhere, IN 46237	$10,000.00
Smith, Harry	Clerk		1 Main Street, Anywhere, IN 46237	$500.00
Jones, David	Board		1 Main Street, Anywhere, IN 46237	$500.00
Baker, Mary	Board		1 Main Street, Anywhere, IN 46237	$500.00
Smith, John	Board	Dept 1	1 Main Street, Anywhere, IN 46237	$500.00

Submission Process

When you have finished entering or uploading the data and it has been reviewed for errors, you must select the Submit 100R option on the Main Menu to file your 100R. Your form will not show that it has been filed until you do the submit process. The Submit 100R option is unavailable if you only have Edit rights. Therefore, the official or his designee that has submission rights must complete this process.

The Submit 100R screen will display a summary of your information as shown below. If this is correct, click the Proceed to Submit the 100R button as shown below. If it is not correct (for example, you have 6 employees and only entered data for 5), click on the link to return to the 100R Main Menu. Make any needed corrections and then do the Submit 100R option again.

If you stated that you had 0 employees on the Unit Questions screen, but you uploaded or entered employee data, you will not see the Proceed to Submit the 100R button. You must go back to the Employee Data Entry screen and delete the employee data you entered or go back to the Unit Questions and change the number of employees from 0 to the correct number.

Likewise, if you stated that you had employees on the Unit Questions screen, but do not enter or upload any employee data, you will not see the Proceed to Submit the 100R button. You must go back to the Employee Data Entry screen and enter data for the employees that you have or upload the data. If you do not have any employees, then you must return to the Unit Questions screen and change the number of employees to 0.

Select Unit and Year > 100R Main Menu > **Submit 100R**

Submit 100R

Please review the following summary before certifying that the 100R data is complete.

100R Data Summary

Employee Counts	
Count Stated in Unit Questions	5
Count From Entered Records	5
Compensation Summary	
Maximum Salary	$10,000.00
Minimum Salary	$500.00
Total Salary	$12,000.00

Submit Report

[Proceed to Submit the 100R]

After reading and agreeing to the certification statement, click on the Submit This Report button as shown below.

Submit 100R   Year:2012

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the employment records, to the best of my knowledge and belief.

[Submit This Report]

After submission, a confirmation screen appears as shown below. You should print and/or save an electronic copy of this submission confirmation screen using the print and/or save functionality provided by your browser. Retain this for your records. You will also receive a confirmation by email that it was submitted.

Submit 100R   Year:2012

This 100R for Adams County was submitted to the State Board of Accounts on 12/12/2012 1:51:00 PM. You may print a copy of this page for your records.

Return to the 100R Main Menu

Once you have submitted your 100R, you will no longer be able to make changes. You will have the ability to view, print and download the form. If you discover a significant or material error after you have submitted, please contact the 100R help desk at annualreport@sboa.in.gov.

Appendix 1 - Getting Help

By Email

For technical problems (e.g. server error messages or problems saving data), contact Indiana Business Research Center (IBRC) at ibrctech@iupui.edu.

For all other questions regarding Form 100R, contact annualreport@sboa.in.gov

By our Web Site

The State Board of Accounts web site is http://www.in.gov/sboa/. By clicking on the Gateway drop down menu on the left side on this web site you will be directed to the following Gateway 100R screen. It contains links to the Gateway Form 100R and related letters, memoranda, upload specifications, and user account information. The direct link to this website is http://www.in.gov/sboa/3923.htm.

Appendix 2 - Frequently Asked Questions

General

1. **Why has the 100R Form process been changed?**
   The legislature changed IC 5-11-13-1 to require electronic submission of the Form 100R in January 2013. The goal of this project is to make local government data accessible to taxpayers, the media, the legislature, other State agencies, and Federal agencies. We can greatly enhance the way this information is presented to the public by collecting the data online. A secondary benefit is that taxpayer money will be saved by eliminating the cost of printing, transporting, storing and photocopying paper documents.

2. **What units are required to complete a 100R Form?**
   All counties, cities, towns, libraries, townships, public schools, charter schools, special districts, state universities, the State of Indiana, and State Corporate in Politic entities must complete the 100R through the Gateway.

3. **What is Gateway? And what happens if I fail to submit the 100R via Gateway?**
   Gateway is the name of the web-based system developed for use by local units to submit required information to the Department of Local Government Finance (DLGF) and/or the State Board of Accounts (SBOA) electronically. SBOA will only recognize submission of the 100R through Gateway. SBOA will not accept the 100R in paper form or in any other format. If a local unit fails to submit as prescribed, it will result in a comment in the local unit's audit report and the local unit will face consequences up to and including denial of the proposed budget by DLGF. Per IC 5-11-1-10, the official commits a Class B infraction and forfeits their office if they do not file the proper reports with the State Examiner.

4. **Who is responsible for submitting the completed report?**
   The official that is responsible for submission of the 100R is the Executive Officer of the government unit. The Executive Officer for different types of units is listed below.

Counties	President of the Board of Commissioners
Cities and Towns with a Mayor	Mayor
Towns without a Mayor	Town Board President
Schools	School Board President
Libraries	Library Board President
Townships	Township Trustee
Special Districts	Board President

   In the past, Executive Officers have delegated the submission of the 100R to the Fiscal Officers, because they maintained the payroll records. Because of this and to reduce the administrative effort to set up additional users in Gateway, we are defaulting 100R submission permissions to the users that have Annual Financial Report or Budget submission permission. If this is not satisfactory to either the Fiscal Officer or the Executive Officer, please send an e-mail to annualreport@sboa.in.gov requesting a change. We will need the Name, Title, and E-mail address of the person that will submit the 100R.

5. **If there is a change in officials, which official is responsible for completing the Form 100R?**
   The new official that takes office in January is responsible for completing the form.

6. **Is the 100R submission deadline still January 31?**
   Yes, the submission deadline is January 31 for all unit types per IC 5-11-13-1.

7. **Do I need to advertise the 100R?**
   The advertising requirements have not changed. Counties are the only unit type that is required to advertise the Form 100R per IC 36-2-2-19. For your convenience, there is a report designed specifically for advertising purposes. This report eliminates unnecessary formatting and blank lines since advertising should use the smallest type of print possible and a minimum of space to affect a cost savings.

8. **Do I need to submit proof of advertising to SBOA or enter the proof somewhere within Gateway?**
   No. The proof of advertising only needs to be maintained on file at your office.

9. **If I have problems or questions concerning the 100R who should I contact?**
   For technical problems (e.g. server error messages or problems saving data) contact Indiana Business Research Center (IBRC) at ibrctech@iupui.edu. For all other questions contact annualreport@sboa.in.gov.

Computer Access

10. **Will I need to purchase or install any computer software?**
    No, the Gateway application is accessed through the internet. All you will need to access the application is an internet browser such as Microsoft Internet Explorer, Google Chrome, or Mozilla Firefox. A web browser is already installed on most computers. You should be able to use the same web browser that you used to enter your Annual Financial Report or Budget for DLGF.

11. **Do I need to have internet access?**
    Yes, you must have internet access to use the Gateway. A high speed internet connection will be faster than a dial-up connection.

12. **What if I don't have a computer or internet access?**
    Government entities without computers or internet access can find free internet service at any campus of Indiana University or Ivy Tech, which are partnering with the State to provide temporary access to government officials without computers. In addition, most libraries will have public access computer terminals.

13. **How do I access Gateway to start working on the 100R?**
    The web address is https://gateway.ifionline.org/login.aspx.

User Name and Password

14. **How do I obtain a User Name and password to login?**
    You will use the same User Name and password that you used for submitting your Budget and/or Annual Financial Report. If there has been a change in the responsible official since the Budget Of Annual Financial Report was submitted or the unit does not submit a budget to DLGF, request a User Name and password by sending your name, title, e-mail address, local unit name, and county to annualreport@sboa.in.gov.

15. **Can my User Name and password be shared with others in my office so that they can enter and review data? If not, what do I need to do to obtain access for them?**
Each person that needs access to Gateway should have their own User Name and password. Each local unit will have one official that is responsible for submitting the 100R. The responsible official is the **executive officer of the unit or his designee**. The designee cannot be a contractor or vendor. It must be an employee of the unit. The responsible official may request that additional User Names be created with either Edit rights or Review rights. These additional User Names will not have submission rights, but can be used by others to enter or review data (e.g. office staff, consultants, vendors and/or board members). The official is responsible for submitting a complete and accurate 100R regardless of who entered or reviewed the data. If you want to add a new user with Edit or Review rights to the 100R or delete a user's access, email annualreport@sboa.in.gov with the user's name, email address and what access they need. Please note that deleting a user's access to the 100R will not affect their access to other Gateway applications such as the Annual Financial Report or Budget. Contact DLGF to delete a user's access to their applications.

16. **What is my password?**
Your password is the same one you use when accessing Gateway to submit your Annual Financial Report, Budgets, etc. If you recently requested access, your new User Name and password should have been communicated to you. If not, see the following FAQ.

17. **My password will not work and the "forgot password" function will not recognize my User Name. How can I get my password reset?**
Any user that incorrectly enters a password 5 times will be locked out of the Gateway system and will need to contact SBOA at annualreport@sboa.in.gov to have their User Name unlocked and/or their password reset. In addition, there could be a mismatch between the e-mail address you are attempting to use for your User Name and the e-mail address that has been setup in Gateway. Be sure to include the name and county of the unit in your e-mail.

18. **How do I change my password?**
To change your password, you must first login in with your current User Name and password. Click on "Account Settings" which is located under the Gateway heading. Scroll to the bottom of the Account Settings screen and click on the Change Password link.

19. **What are the password requirements?**
Passwords must be at least seven characters long.

20. **How long can I be inactive before being timed out of the Gateway system?**
For security purposes and to limit resource usage, after 20 minutes of inactivity the Gateway system will time out. To resume work you will need to re-enter your User Name and password.

Preparing To Enter Data

21. **What information should I obtain and organize in order to work on my 100R?**
You will need a list of **all** of the employees that worked for the governmental unit during the prior year, their business address, job title and total compensation paid. This should include all employees employed during the year whether they still are employed at the end of the year or not. It also includes full-time and part-time employees.

22. **Can I upload the data from my payroll system into the 100R?**

If your software vendor has developed a process for this, contact them for information on how to download the data from your payroll system. Information to assist vendors in developing this process is available at: http://www.in.gov/sboa/3923.htm under Upload Specifications.

23. **Can I upload the data from an Excel file to the Gateway 100R?**
It is possible to create the required CSV formatted upload file using Excel. However if you aren't sure how this is done we suggest that you get assistance from someone with the required technical knowledge. See the specific file format details at: http://www.in.gov/sboa/3923.htm under Upload Specifications.

Unit Questions screen

24. **What should I do if I answered a Question wrong?**
When beginning the 100R, the first screen includes a series of Questions. If any of these questions are initially answered incorrectly, the answers can be changed by returning to the Unit Questions link located on the Main Menu.

25. **What is the definition of full-time and part time employees? Are temporary or seasonal employees considered full time or part time?**
The classification of full time and part time employees for the 100R should be based on the IRS guidelines, the Fair Labor standards and the governmental unit's work rules, policies or contracts.

26. **If health insurance, pensions or other benefits are offered to some employees and not others based on job position or other criteria, how should we answer the questions?**
If any full time employees are offered health insurance, pensions or other benefits, then answer the appropriate questions, "YES" for the full time employees. If any part time employees are offered health insurance, pensions or other benefits, then answer the appropriate questions, "YES" for the part time employees. Otherwise, answer "NO".

27. **We don't have any paid employees or our employees are paid by another unit. Do we have to submit a 100R?**
Yes, we want ALL units to submit a 100R. Although you will not list any employees, you will still need to logon, answer the questions in the 100R that are related to the above situation, and submit.

Employee Data Entry

28. **What is compensation?**
Report the TOTAL compensation paid to the employee during the previous year. We are using IRS income guidelines to define compensation. Please be aware that while taxable wages and/or FICA wages per the W2 would be compensation, they may not reflect the TOTAL compensation paid to the employee. For example, employee deductions/contributions to a pension plan or "cafeteria" benefit plan may reduce taxable income, but should be reflected in total compensation on the 100R. Certain types of income may not be FICA taxable and some employees at some units may have wages above the FICA limit. The taxability of various types of income, exceptions, and how they should be reported on the W2 are also discussed in IRS Publication 15. Regardless of how compensation is reported on the W2, the 100R should reflect the TOTAL compensation paid to the employee for the year.

Please note that the application of IRS Publication 15 guidelines to a specific scenario is fact sensitive. The State Board of Accounts is not authorized to interpret the tax laws

and will not provide tax advice. Please consult your attorney, tax professional, or the IRS for assistance regarding tax questions such as determination of employee vs. contractor and the taxability of various types of income.

29. **Are clothing allowances considered compensation for the 100R?**
We will follow the IRS guidelines concerning clothing allowances. If they were not paid under an "Accountable Plan" they would be considered taxable and should be reported on the W2. Therefore, they should also be included as compensation on the 100R.

30. **Do we include items in compensation such as the employer's contribution to a 457 retirement plan, the employee share of PERF/TRF that the employer pays, or the employer's portion of insurance?**
No, such benefits are not paid directly to the employee nor are considered current income by the IRS.

31. **Because of safety concerns such as abuse and stalking, do we have to list the address of the employee's actual work location?**
The Indiana Code says "business address", but does not define it. An acceptable alternative to the address of the employee's actual work location would be the address of the unit's administrative office.

32. **If an employee works two or more positions and/or at two different locations, do you want the employee reported once or twice? If once, how do we determine which location, title, department should be used in reporting the Form 100R?**
There are two answers to this question depending on the specific situation:
a. If the employee performs the same job function at different locations or is paid from multiple sources, it would be best to list the employee once and total the compensation paid. Some examples include an accountant splitting time between City Hall and the Water Utility; or an instructor that teaches at different campuses/buildings; or a police officer that is paid from different grants. Base the employee's department, title, location on where they spent the most time or received the most compensation.
b. If the employee performs different job functions it would be best list the employee multiple times based on the various positions held. This would provide the citizens with the most complete information possible. Some examples include a teacher that also coaches, or an employee that changes positions during the year. However, we recognize that just one W-2 per employee should be submitted to the IRS and the unit's accounting/payroll records may not easily provide separate information by position. As a result, reporting these employees once will also be acceptable.

Upload Files

33. **Can I use the upload file process even if I already started entering employee compensation information on the Gateway 100R? If so, what happens to the previously entered data?**
If you initially answered No when asked if you have a data file to upload, you may return to the Unit Questions and change your answer. However, any time files are uploaded, all previously entered employee compensation information are cleared out and cannot be restored.

34. **Is there a way to verify that the entire file was uploaded?**
Prior to submitting the Gateway 100R, you should review the data on-line to verify the accuracy and completeness of the data.

35. **If I need to upload the file again, does that delete all of the prior data loaded or entered by the user?**
Each new upload will delete all previously uploaded data as well as any manually entered data.

36. **Do you want the header line (Year,Last,First,Middle,Dept,Street,City,State,Zip,Title,Comp) included in the upload file as shown on the example file in the documentation?**
Yes. The upload file should include the header line as shown in the example file.

Errors, Warnings, and Helpful Hints

37. **I click on the "Save All Work" button but sometimes my entries don't save. What can I do differently to make sure the data is saved?**
In some instances data fails to save because it isn't entered in the required format. System edit checks generate warning messages but it's possible the warning message isn't viewable due to the position of the scroll bar. In addition, it may be difficult to determine which cell/field the error message relates to. And other times the error message may go away when moving to a different section within the screen. If data isn't saving make sure you press the "Enter" key on your keyboard after entering data in each row of data and make sure no error messages are displayed after each entry. If you continue to have problems related to saving data click the "technical problems" link that appears at the bottom of each screen to report the problem to IBRC.

38. **If errors are identified after submission, can the Gateway 100R be re-submitted?**
After the form has been submitted, the data is locked. If you discover a significant or material error after submission, please contact the Gateway 100R help desk at annualreport@sboa.in.gov.

39. **How can I change the sort order on-line?**
The sort order can be changed by clicking on the column heading above the cells. Some columns are sorted numerically and others are sorted alphabetically as text cells.