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## The Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

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### Purpose

Collection of the 100R data is driven by state laws ([IC 5-11-13-1](#) and [IC 5-14-3.8-7](#)) that have been on the books since 1943 (with some changes over time). Beginning in January 2013, all such reports are required to be submitted to the Indiana State Board of Accounts via the Indiana Gateway for Government Units. The Gateway is an online submission system *and* a public access site ([learn more about the Gateway](#)).

### Units Reporting

State and local government units must submit the report. The law requires the executive officer of the unit to submit the report, although in most cases that person works closely with their fiscal officer in compiling the information.

### Data Collected

- Employee name
- Department
- Business address
- Job title
- Compensation

Beginning in January 2013, all units must answer these two questions:

- Does your unit provide health benefits to full-time and part-time employees?
- Does your unit provide a pension or retirement plan to full-time and part-time employees?

And counties, cities, towns and townships must respond to the following:

- Has your unit implemented a nepotism policy? [IC 36-1-20.2](#)
- Has your unit implemented a contractual policy? [IC 36-1-21](#)

### Timeframe

The deadline for submission is January 31 of each year. [The 100R User Guide is available](#) if you are interested in learning more about the data collection process. And of course, these unit reports are made available on the Gateway (<http://gateway.ifionline.org>) immediately after the submission deadline.

## Understanding the Data

1. Units report all people employed during the calendar year just ended, regardless of how long they may have been employed. This includes full-time, part-time, temporary and seasonal workers. In some cases, employees will be listed with compensation as little as \$5 or \$10. There is no way of knowing, from the information provided, what that means, but it is likely that the employee may have quit after an hour of work, or they had left the position in the previous year but there was some pay owed in the year reported.
2. The total number of employees is not reflective of the actual number of jobs for the unit. Why? Consider turnover, with people quitting, retiring, being let go and that job being filled by a new person. A unit may show how many people were employed during the year, but that can include the churn caused by turnover. It can also be due to employees that have more than one job (for example, teacher and coach) or employees paid from different funding sources.
3. This report contains only that information required by state law. However, the law doesn't provide specifics on what constitutes compensation. The following guidance was provided by the State Board of Accounts:
  - Report ALL people employed by the unit for the previous year. This includes part time, temporary, and seasonal employees. The definition of who is an employee is the same used by the Internal Revenue Service (IRS). If a W2 is issued, that person should also be listed on the Gateway 100R. IRS Publication 15 has guidelines for determining if the person is an employee who should be issued a W2 vs. a contractor who should be issued a 1099.
  - Report the TOTAL compensation paid to the employee during the previous year. 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.
4. The information is entered (or uploaded) and submitted by the unit. Keep in mind the possibility that something may have been mistyped. If you are viewing a unit's report and question the information for a specific person, please contact the unit to discuss. If you believe there is a problem with the report generator, please email [ibrctech@iupui.edu](mailto:ibrctech@iupui.edu) and we will respond quickly.

## For more information

More details on the requirements for 100R report can be found at <http://www.in.gov/sboa/3923.htm>. If you'd like more information about the use of this report, please contact the IBRC at [ibrctech@iupui.edu](mailto:ibrctech@iupui.edu).