



## Gateway100R File Upload Specifications

The Gateway 100R was implemented January 2013 to enable units to report their calendar year just ended employment and compensation data, commonly known as the 100R, in compliance with State law.

The Gateway 100R application allows for two methods of providing the 100R data. One method is through data entry using the Gateway web form; the second is uploading a properly formatted file. **Note that the upload process is an OPTIONAL means of data entry and is not required.**

Units with few employees will prefer to manually enter the required information. However, if the unit already has the required data in an electronic format and the capability to export to a file properly formatted for Gateway, they may prefer to upload the data.

The ability to export data from the unit's computerized accounting system varies greatly. Some accounting applications provide a predefined process which enables users to select, extract and download data into a file. The most common file formats for the resulting file are text (.txt), Comma Separated Values or CSV (.csv) or Microsoft Excel (.xlsx)

The Gateway100R upload process will use the **CSV format**. The user may need to do some reformatting, data cleanup and file type conversion before the file is ready to upload into the Gateway 100R. For example, if the download file is in Excel the user must save the file to CSV format. Users that are unfamiliar or uncomfortable with this process should seek assistance from their IT support group (internal IT staff, consultant, or the application vendor) or consider manually entering the data.

If the unit's computerized accounting application doesn't already have a predefined data extract process, then the unit will have to rely on their IT support group to create a process to extract the required data and generate a properly formatted CSV file for upload.

If neither of these alternatives is available, then the unit will need to manually enter the data into the Gateway 100R. All information regarding the upload process should be reviewed before creating or modifying systems to create upload files.

### Information to be Submitted

In the past, the hardcopy 100R indicated that you should list people that were currently employed by the unit in January when the report was filled out. Compensation was reported as an amount on a "per unit" basis, for example \$10.00 per hour or \$500 per week. Actual reporting was very inconsistent. Some units reported all people employed during the year and their total compensation or the year. In addition, compensation on a per unit basis leaves out some categories of compensation, such as overtime pay or a take home car. Per unit reporting can also make it difficult to compare compensation between different employees and units. To provide more consistent and meaningful reporting to the citizens, we are refining the instructions for the information you should submit on the Gateway 100R.

- 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.
- Beginning in 2022 report if each employee’s compensation was funded fully or partially by donations.

**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.**

## Overview of the File Upload Process

The following specifications relate to the UPLOADING of a file with the required data. The file should be in a CSV (comma separated values) format that has no commas within the data fields **or** uses text qualifiers if a field has commas as part of the information. **The filename should be gateway100R.csv.**

The process is outlined as follows:

1. Create the upload file. See details and file specifications in the section below entitled Proper File Formatting.
2. Authorized user logs into Gateway here: <https://gateway.ifionline.org/login.aspx>.
3. Select the 100R application from the Application page
4. Respond to the Questions page of the application, indicating “Upload” in question number 1.
5. Once the questions are completed, click on Proceed to go to the Main Menu.
6. From the Main Menu, select the Upload option and follow the screen prompts.
7. Once the file passes all the edit checks, it will be incorporated into the database. The user will get an on-screen “File Transfer Complete” message confirming that the 100R upload was successful.
8. Once the uploaded data is in the database, you should review it by going to the 100R Main Menu/Employee Date Entry screen (if there are less than 250 employees) or by going to the 100R Reports Outputs section and generating the Employee Listing report.
9. If there is a need to adjust any individual records, the user will have one of two options. The user can either edit the data through the Form Entry/Edit screen (if there are less than 250 employees) or the user can reset the upload and upload a replacement file. If a user chooses to upload a replacement file, the 100R data added to the system by prior uploads and/or manual data entry will be deleted.
10. Submit the 100R by selecting the Submission Process from the Main Menu. **Uploading the file to Gateway does not constitute submission.** The authorized submitter will need to continue and submit as directed through the Gateway 100R application.

## Proper File Formatting – CSV File Format

CSV is a common format widely supported by most computer applications. This format will allow for the upload to the database and consist of individual records for each employee. The records will be divided into fields separated by comma delimiters and every record will have the same sequence of fields.

If the field contains a comma (such as in the address field), then it **MUST** have quotes around the field. Some systems put quotes around every field which is also acceptable.

The filename should be gateway100R.csv.

**Fields** – each of the following are required as separate fields within the record.

The first row of the upload file **MUST** contain field names, as listed below.

Field Name	Description
Year	The calendar year just ended (four digits)
Last	The last name of the employee; hyphens are acceptable
First	The first name of the employee
Middle	Middle initial (one character). If none, the field will be empty.
Dept	The department, office and/or building name where the employee works. If none, this field will be empty.
Street	The street address where the employee works. <b>Do NOT provide home addresses for employees unless their office is in their home.</b>
City	City where the office is located
State	State where the office is located (two character abbreviation)
Zip	Zip code where the office is located (5 digit zip code)
Title	The position, title or duties of the employee
Comp	Total compensation paid to the employee in the calendar year just ended. The compensation field <b>MUST</b> contain a decimal point and cents even if the cents are zeroes. However, <b>it must not contain dollar signs or commas.</b>
Donation	If the employee's compensation is funded totally or partially by donated funds enter 1, if not enter 0. No decimals. This field must be completed for each employee.

An example of two records in an acceptable CSV format is below:

```
Year,Last,First,Middle,Dept,Street,City,State,Zip,Title,Comp,Donation
2012,Smith,John,C,Clerk,"Courthouse,Rm 101",Anywhere,IN,46204,Deputy,40000.00,1
2012,Doe,Jane,,1 Main Street,Indianapolis,IN,46204,Trustee,55100.11,0
```

## 100R Technical Support Contacts

We have two contacts for technical support. Please email your questions regarding the legal requirements and content of the Gateway 100R to [annualreports@sboa.in.gov](mailto:annualreports@sboa.in.gov) . If your questions relate to the technical aspects of formatting your file, uploading it or using the Gateway, please email those to [ibrctech@iupui.edu](mailto:ibrctech@iupui.edu) .

## About the Gateway

The Indiana Gateway for Government Units is a suite of web-based applications made possible by a partnership of the following agencies: the Indiana State Board of Accounts, Indiana Department of Local Government Finance, Indiana University, Kelley School of Business's Indiana Business Research Center. The Gateway enables government entities to provide required information to the State of Indiana through web applications tied to databases to ensure timeliness, completeness and uniformity of reporting. The additional benefit is that of making the information accessible quickly and to all citizens of the state, as well as the reporting agencies.