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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** Political Subdivisions  
**FROM:** Scott Maitland, Information Systems Division Director  
**RE:** Other Post-Employment Benefits Reporting  
**DATE:** February 4, 2019

The purpose of this memorandum is to outline other post-employment benefits (“OPEB”) reporting requirements to the Department of Local Government Finance (“Department”) under IC 36-1-8-17.5.

Indiana Code 36-1-8-17.5 requires political subdivisions to report by **March 1** of each year on all other post-employment benefits. The definition of OPEB includes healthcare and other non-pension benefits provided to employees. Benefits required include medical, prescription drug, dental, vision, hearing, life insurance, long-term care benefits, and long-term disability benefits (not covered under a pension plan) that are provided after employment ends. Please note that all political subdivisions must report, even if the unit does not offer OPEB.

Similar to last year, reporting will occur in the Department’s OPEB application in Gateway. As is the case with other Gateway tools, requests for access to the report can be emailed to [gateway@dlgf.in.gov](mailto:gateway@dlgf.in.gov).

### **Reporting by units that complete an OPEB actuarial valuation**

For units that currently complete an actuarial valuation of OPEB liabilities under the Governmental Accounting Standards Board (“GASB”) Statement 45, the Department requests that information from this valuation be submitted via Gateway’s OPEB application. The Department understands that some units may not complete a valuation each year and will accept valuations that occurred in the last five years.

### **Reporting by units that do not complete an OPEB actuarial valuation**

For units that do not currently complete an actuarial valuation, the OPEB Gateway application will collect certain data that outline the OPEB liabilities and expenses. Political subdivisions shall report those types of benefits that would qualify as OPEB in estimating expenditures and liabilities. Certain fields will ask units to enter their best estimate, and these values are understood to be an estimate and not an actuarial contracted valuation.

Any release by the Department of a filing pursuant to a public information request will contain disclaimers to prevent confusion about whether the financial data included complies with the Securities & Exchange Commission’s continuing disclosure requirements. The Department

reminds all filers and users that these reports do not represent a full OPEB actuarial valuation and are not intended to fulfill continuing disclosure requirements.

The Department has prepared a user guide that provides political subdivisions with step-by-step instructions on completing this reporting requirement through Gateway. User guides may be found at <https://gateway.ifionline.org/help.aspx>.

If you have any questions regarding this information, please feel free to contact the Gateway support team at [gateway@dlgf.in.gov](mailto:gateway@dlgf.in.gov) or (317) 234-4480.