

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
DATA ANALYSIS DIVISION



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**TO:** Political Subdivisions  
**FROM:** Micah G. Vincent, Commissioner *MGV*  
**RE:** Other Post Employment Benefits Reporting  
**DATE:** December 20, 2013

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.

IC 36-1-8-17.5 requires political subdivisions to report before February 1 of each year on all other post-employment benefits. The definition of OPEB includes healthcare and other nonpension 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.

Reporting will occur in the Department's OPEB application in Gateway. Users with permissions to file an Annual Financial Report in Gateway have already been granted access. Additional 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 GASB Statement 45, the Department requests that they submit information from this valuation 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. Additionally, actuarial reports may not be available until after the January 31 deadline. Gateway's OPEB application will stay open, as there is no penalty under IC 36-1-8-17.5 for having an incomplete report as of the January 31 deadline.

### **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 require 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 comply 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.

A user guide on completing the form is available at the following link:  
[http://www.in.gov/dlgf/files/OPEB\\_User\\_Guide.pdf](http://www.in.gov/dlgf/files/OPEB_User_Guide.pdf)

Further questions may be directed to Ryan Burke, Program Coordinator, at [rburke@dlgf.in.gov](mailto:rburke@dlgf.in.gov).