



**Expenditure Types with Taxability Status**  
**Usage: TechMart/Oracle PO and AP Invoices**

| Expenditure Type Name       | Tax Exempt Status | Full Definition  |
|-----------------------------|-------------------|--|
| Active Dental Admin Fees    | Y                 | HR use only-to record dental administration fees   |
| Active Health Admin Fees    | Y                 | HR use only-to record active health administration fees  |
| Advertising                 | Y                 | Costs incurred for notices that call public attention  |
| Asbestos and ARO            | Y                 | Asbestos removal fees and other asset retirement obligations.  |
| Athletic Officials          | Y                 | Services for Athletic Dept (coaches, referees, etc.)-Atheltics Department use only   |
| Auditing                    | Y                 | Services performed by external auditors  |
| Auxiliary Revenue Refund    | Y                 | Auxiliary use only-Refund of funds recorded as Auxiliary(CABS) revenue on the Institute's books  |
| Bank Charges                | Y                 | Service fees charged by a bank or financial institution  |
| Benefits Administration     | Y                 | Staff benefit related administration costs, such as Mercer   |
| Binding Orders              | N                 | Binding expenses for books, thesis, and informational documents.   |
| Book Purchases              | N                 | Costs of books used for Institute business purposes  |
| Books-Library               | N                 | Books purchased for the libraries to be carried as assets under the Institute's capitalization policy  |
| Books-Library Non-Taxable   | Y                 | For Library e-Book (electronic/digital) purchases only.  |
| Catering Services           | N                 | Cost of food and labor for services provided by outside vendors.   |
| Child Care Assistance Prg   | Y                 | To record the Child Care Assistance Program expenses.  |
| COGS-No Perpetual Inv       | Y                 | AUXILIARY USE ONLY - For recording inventory purchases directly to Cost of Sales based CBORD data (Dinning Service)  |
| Computer Maintenance        | N                 | Service and material costs incurred to maintain computers - Subject to IDC starting 22-Jun-00  |
| Computer Software           | N                 | Computer costs associated with various packages, programs, routines and symbolic languages that control the functioning of the system (excluding hardware and maintenance costs) |
| Computing Services          | Y                 | Other technical services such as programming, online support (excluding computer maintenance)  |
| Consulting Fees             | Y                 | Fees charged for professional or technical services by non-employees that are retained by the Institute  |
| Consulting Fees Unallocable | Y                 | Fees charged by consultants that are not allocable under the applicable cost principles  |
| Contract-Security Dept      | Y                 | Security services performed by off-Campus vendors.   |
| Copying                     | N                 | Costs incurred related to photocopying and reproduction services   |
| Copyright Royalty Payment   | Y                 | OFFICE OF TECHNOLOGICAL TRANSFER USE ONLY-Used to make payments to inventors in accordance with the Institute's policy. Note: Decreases a liability account balance.             |
| Debit Card Acct Bal Refund  | Y                 | CABS USE ONLY-Used to refund unused Debit Card balances to card users. Note this auto accounts to a liability. For transactions that will reduce the liability.                  |



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| Dental Ins Special COBRA ER   | Y                 | There is a small population of COBRA participants referred to as "Special COBRA". These participants are laid off and eligible for retirement (but have not retired), or others who have special arrangements. They are terminated in Oracle, and therefore no EE payroll deductions, or ER accruals run. The EE pays WageWorks directly for their portion, and Caltech pays WageWorks directly for the ER portion through accounts payable. All transactions will post to the Staff Benefit PTA. |
| Dependent Tuition-non CIT     | Y                 | Tuition Scholarship Program assists faculty and senior staff in paying for their child's tuition and registration fees for attendance at a university/college of their choice (requires Faculty Office approval).   |
| Document Fees                 | Y                 | Cost of misc. allocable application and filing fees (recruitment visa, passport, etc.)  |
| Document Fees-Unallocable     | Y                 | Cost of visa fees that are not allocable.   |
| Dues - Unallocable            | Y                 | Dues charged by organizations that are not allocable under the applicable cost principles   |
| Dues-Allocable                | Y                 | Dues charged by organizations that are allocable under the applicable cost principles   |
| E Waste Fee                   | Y                 | Electronic waste recycle fee related to the purchase of video display devices greater than 4" in diameter.  |
| Electric                      | Y                 | Costs incurred for electricity supplied by an utility company   |
| Employee Tuition Support - AP | Y                 | Payment of employee tuition or certification as approved by Human Resources   |
| Entertainment                 | N                 | Costs expended in anticipation of future benefits to the Institute (including meals, lodging, rentals, transportation, gratuities, amusement, diversion and other social costs)   |
| Equipment Maintenance         | N                 | Service and material costs incurred to maintain equipment (other than computers) - Subject to IDC starting 28-Feb-00  |
| Equipment-Caltech             | N                 | Equipment where title is retained by the Institute and is to be carried as an asset under the Institute's capitalization policy   |
| Equipment-Govt                | Y                 | Equipment where title is retained by the government and tracked by the Institute  |
| Equipment-Govt-Taxable        | N                 |   |
| Equipment-Other Owned         | N                 | Equipment where title is retained by others (excluding the government) and tracked by the Institute   |
| Equity Payment                | Y                 | Used to make payment to an inventor for an equity related transaction from 3rd party.   |
| Facilities Services           | N                 | Service and material costs incurred to maintain and operate facilities  |
| Facilities Servs-Nontax       | Y                 | Notaxable service and material costs incurred to maintain and operate facilities-Labor only   |



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| Facilities-Inventory         | N                 | Due to the R12 implementation, taxable vs. nontaxable expenditure types must be segregated. Physical Plant currently used the expenditure type "Inventory" to purchase supplies for all stockrooms. Since Facilities inventory is taxable an new type and object code is needed to distinguish between taxable and nontaxable inventory.  |
| Fees                         | Y                 | Services performed by professionals (other than consulting)   |
| Fees-Taxable                 | N                 | Taxable services performed by professionals (other than consulting) Labor and goods   |
| FICA LTD HR use only         | Y                 | Human Resource use only-To record payments related to ER portion of Social Security Tax to Long Term Disability carrier.  |
| FSA/HSA ASO Fees             | Y                 | Flexible spending account (FSA) third party administrative service fees for the Health Care FSA, Dependent Day Care FSA, and the High Deductible Medical Plan Health Savings Account (HSA). Finance and HR Use Only.  |
| Fuel Oil                     | Y                 | Purchase of fuel oil  |
| Geno Array-1st 75k           | N                 | Genomic Array laboratory for the first 75k in expenditures  |
| Geno Array-Over 75k          | N                 | Genomic Array laboratory for expenditures after the first 75k   |
| Group Life-Survivor Pmts     | Y                 | HR use only-Beneficiary Faculty Survivor Benefit  |
| Hazardous Waste Disposal     | Y                 | Costs incurred related to the disposal of hazardous waste (other than radioactive waste)  |
| Health Concierge             | Y                 | HR use only-This benefit is provided to employees enrolled in the participating plans. This service helps employees understand what their plan covers, will make appointments for employees, help employees find lower cost medicines, set up mail order prescriptions, read explanations of benefits and resolve billing errors, and help employees understand the claims process, etc.  |
| Health Ins Capitation Fees   | Y                 | HR use only- The expenditure type will be used to track capitation fees billed on a monthly actual basis from our health insurance carrier.   |
| Health Ins Out of St HR only | Y                 | Human Resource use only-To record LTD retiree reimbursements and payroll adjustments.   |
| Health Ins Special COBRA ER  | Y                 | There is a small population of COBRA participants referred to as "Special COBRA". These participants are laid off and eligible for retirement (but have not retired), or others who have special arrangements. They are terminated in Oracle, and therefore no EE payroll deductions, or ER accruals run. The EE pays WageWorks directly for their portion, and Caltech pays WageWorks directly for the ER portion through accounts payable. All transactions will post to the Staff Benefit PTA. |
| HEERFIII Emergency Grant     | Y                 | The expenditure type will be used to track student aid dispersed from HEERFIII PTA.   |
| Honoraria                    | Y                 | Fees in recognition of a special service or distinguished achievement on which custom or propriety forbids a price to be set  |
| Human Research Participant   | Y                 | Individuals participating in research studies   |



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| Instruction fees              | Y                 | IRC use only-Payments to program instructors for various fees. Payments greater than 1,500 to a nonresident of California for service performed within the state are subject to a 7% state tax withholding. If services are performed outside the state, it is not subject to 7% tax withholding.   |
| Instructor travel-non taxable | Y                 | IRC use only-Travel payments where original receipts are provided to Caltech. Payments are not reportable as income since the travel falls under the Institute's travel plan.   |
| Instructor travel-taxable     | Y                 | IRC use only-Travel payments where original receipts are not provided to Caltech. Without original receipts the payment is fully reportable as income for nonresidents of California and subject to a 7% state tax withholding. If the instructor is a California resident, payment is still reportable; however it is not subject to withholding.                                  |
| Insurance - Other Claims      | Y                 | Payment of property and casualty claims, other than worker's compensation.  |
| Insurance Premiums            | Y                 | Consideration paid for the Institute's insurance contracts  |
| Interest                      | Y                 | FINANCE USE ONLY--Charge for the Institute's borrowings   |
| Internet Service              | Y                 | Internet service provider   |
| Inventory Purchases           | Y                 | Replenishment of inventory items, with items to be carried as assets on the Institute's books. Institute inventory balances must be reported to Finance including full accounting for costs of good sold and are subject to physical inventory counts and periodic audit. Re-charges of inventory items to Institute projects can be made through the Web Internal Charge function. |
| JPL Expenditures-Exempt       | Y                 | FINANCE USE ONLY--Services performed or costs incurred at the Jet Propulsion Laboratory for Campus business exempt from Campus indirect costs   |
| Key Staff TIAA HR use only    | Y                 | Human Resource use only-To record employee Key Staff TIAA Long Term Disability carrier reimbursements.  |
| Leased Equipment              | N                 | Equipment lease payment on a capital lease as defined by FASB Statement No. 13  |
| Legal Exp - Allocable         | Y                 | Services performed by legal firms that are allocable under the applicable cost principles   |
| Legal Exp - Unallocable       | Y                 | Services performed by legal firms that are not allocable under the applicable cost principles   |
| Licenses and Permits          | Y                 | Professional license renewal fees, DMV fees, misc government permit   |
| LTD Dental Ins HR use only    | Y                 | Human Resource use only-To record Long Term Disability, retiree requirements and payroll adjustments.   |
| LTD Grp Life Ins HR use only  | Y                 | Human Resource use only-To record Long Term Disability reimbursements and payroll adjustments.  |
| LTD Medical Ins HR use only   | Y                 | Human Resource use only-To record payroll adjustments.  |
| Medical Services              | Y                 | Payments for doctors, nursers, lab tests, and other medical fees  |
| Medicare LTD HR use only      | Y                 | Human Resource use only-To record payments related to ER portion of Medicare Tax to Long Term Disability carrier.   |



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| Microelectronic chips          | N                 | Microelectronic chips manufactured by an outside vendor based on Caltech design and specifications  |
| Moving Expense - Non-Taxable   | Y                 | Reasonable allowable reimbursement costs for moving possessions from your former home to your new home including travel costs associated with a business move. Must meet Accountable plans (see Human Resources for requirements).                |
| Moving Expense - Taxable       | Y                 | Allowable reimbursements costs, in excess of actual costs, for moving possessions from your former home to your new home including travel costs associated with a business move. See Human Resources for requirements of the Nonaccountable plan. |
| Mtgs - Participant Support     | Y                 | Direct costs for registration or conference fees associated with meetings, conferences, symposia or training projects that are paid to or on the behalf of participants or trainees who are not employees of the Institute                        |
| Mtgs and Conf Exp-Allocable    | Y                 | Costs incurred to attend meetings and conferences that are allocable under the applicable cost principles   |
| Mtgs and Conf Exp-Unallocable  | Y                 | Costs incurred to attend meetings and conferences that are not allocable under the applicable cost principles   |
| Musical Services               | Y                 | Music related services (singers, bands, conductors, etc.)   |
| Natural Gas                    | Y                 | Costs incurred for natural gas provided by an utility company   |
| Off-Campus Mail Vendor         | Y                 | Postal services performed by off-Campus vendors   |
| Other Allowable Benefits       | Y                 | This expenditure type will be used by HR to record other allowable benefits to the pool and other ptas, such as the cost of the flu vaccine and staff to administer the shots.  |
| Patent Royalty Payment         | Y                 | OFFICE OF TECHNOLOGICAL TRANSFER USE ONLY-Used to make payments to inventors in accordance with the Institute's policy. Note: Decreases a liability account balance.  |
| Periodicals                    | N                 | Purchase of published periodicals (magazines) and technical journals.   |
| Periodicals-Library NonTaxable | Y                 | For all e-periodicals (electronic/digital). Tangible periodicals (publications received in tangible form) sold by subscription and delivered at least four (4) times per year but not more than 60 times per year, through common carrier.        |
| Postage                        | Y                 | Adhesive stamps or printed indicia representing postal fees   |
| Propane Gas                    | N                 | Purchase of propane gas including cost of tanks   |
| Publications                   | N                 | Publication costs for electronic and print media, including distribution, promotion, general handling, and page charges for publishing research papers in professional journals.  |
| Radioactive Waste Disposal     | Y                 | Costs incurred related to the disposal of radioactive waste   |
| Rentals of Equipment           | N                 | Equipment rental payment (may be under an operating lease but not on a capital lease as defined by FASB Statement No. 13)   |



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| Rentals of Equipment MTDC    | N                 | Equipment rental payment (may be under an operating lease but not on a capital lease as defined by FASB Statement No. 13)  |
| Rentals of Facilities        | Y                 | Allowable costs paid to an entity for use of their property for a one-time event or on a ongoing basis   |
| Ret Base ER Contribution     | Y                 | HR use only- The expenditure type will be used to record manual employer TIAA contribution adjustments for employees hired or rehired on or after January 1, 2022.   |
| Retail Cash Fund Adj         | Y                 | This expenditure type will be used by Student Affairs Auxiliary (only) to adjust cash inventory variances noted in creation of opening bags and when deposits are made by the armored car service.   |
| Revenue Refund               | Y                 | Refund of funds recorded as revenue on the Institute's books   |
| Royalty Payments             | Y                 | Payment made for each article sold under a patent  |
| Shipping Charges             | Y                 | Costs incurred to deliver goods  |
| Small Tools and Wares        | N                 | AUXILIARY USE ONLY -Tools and other items other than supplies with individual values less than the Institute's capitalization threshold of \$5,000   |
| Smartcash Refund             | Y                 | CABS USE ONLY-to refund unused Debit Card balances to card users   |
| Sponsorship/Donation         | Y                 | Donation of funding to internal and external affiliates (CIT Clubs, etc) includes financial hardships.   |
| Sr. Officer Health Insurance | Y                 | Human Resource use only-To record payments of health insurance for Senior Officers   |
| Staff Benefits-Consulting    | Y                 | Human Resource use only-To record payments related to Staff Benefit Consulting   |
| Staff TIAA HR use only       | Y                 | Human Resource use only-To record benefit cost payments to TIAA-CREF for non-key staff.  |
| Stockroom Purchases          | N                 | Replenishment of stockroom items, with items to be expensed, rather than carried as inventory on the Institute's books. Re-charges of stockroom items to projects can be distributed and recorded as "stockroom usage" using the Web Internal Charge function. |
| Student Medical Assistance   | Y                 | Payment for medical expenses of Caltech students and may be subject to tax reporting/withholding - added to MTDC burden structure 01-Jan-2013  |
| Student Prizes and Awards    | Y                 | Prizes or awards given to students   |
| Subcontracts-1st 25k         | Y                 | First \$25,000 in costs incurred by subcontractors   |
| Subcontracts-Over 25k        | Y                 | Costs incurred in excess of the first \$25,000 of each individual subcontract not subject to indirect costs  |
| Subcontracts-PPlant Only     | Y                 | PHYSICAL PLANT USE ONLY--Costs incurred by subcontractors hired by Physical Plant  |
| SUI-HR use only              | Y                 | Human Resource use only-To record payments related to State Unemployment Insurance   |
| Supplies - Allocable         | N                 | Supplies that are allocable under applicable cost principles   |
| Supplies - Unallocable       | N                 | Supplies that are not allocable under applicable cost principles   |
| Supply Allowance             | N                 | Lump sum distribution for pre-approved expenses other than supplies allocable or unallocable   |
| Taxes                        | Y                 | Sum imposed by a taxing authority (e.g., Internal Revenue Service)   |



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| Telephone Expense             | Y                 | Costs incurred related to time spent on any telephonic device (other than Physical Plant)   |
| Temp Services MTDC            | Y                 | Services performed by non-employees of the Institute for a limited time   |
| Transportation                | Y                 | Costs incurred using public transportation or a vehicle for business use  |
| Trash Disposal                | Y                 | Services for disposal of campus trash   |
| Travel - Domestic Allocable   | Y                 | Travel costs incurred for an individual on official Institute business within the United States that are allocable under applicable cost principles   |
| Travel - Domestic Unallocable | Y                 | Costs incurred to take a trip or journey within the United States that are not allocable under applicable cost principles   |
| Travel - Foreign              | Y                 | Travel costs incurred for an individual on official Institute business outside the United States  |
| Travel - Foreign Unallocable  | Y                 | Travel costs incurred for an individual on official Institute business outside the United States that are not allocable under applicable cost principles  |
| Travel - Non US Carrier       | Y                 | Foreign travel on non-US Carrier, not allocable under applicable cost principles  |
| Travel - Participant Support  | Y                 | Direct costs for stipends, subsistence allowances and travel allowances associated with meetings, conferences, symposia or training projects that are paid to or on the behalf of participants or trainees who are not employees of the Institute.  |
| Vision Ins Special COBRA ER   | Y                 | There is a small population of COBRA participants referred to as "Special COBRA". These participants are laid off and eligible for retirement (but have not retired), or others who have special arrangements. They are terminated in Oracle, and therefore no EE payroll deductions, or ER accruals run. The EE pays WageWorks directly for their portion, and Caltech pays WageWorks directly for the ER portion through accounts payable. All transactions will post to the Staff Benefit PTA. |
| Water                         | Y                 | Purchase of water from an utility company   |
| Worker's Compensation         | Y                 | Human Resource use only-To record payments of worker's compensation insurance   |