



**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.)-Athletics 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.
COGS-No Perpetual Inv	Y	AUXILIARY USE ONLY - For recording inventory purchases directly to Cost of Sales based CBORD data (Dinning Service)
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.
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.
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.
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
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 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.
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
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.



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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.
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.
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
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.
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	N	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



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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 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
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
SUI-HR use only	Y	Human Resource use only-To record payments related to State Unemployment Insurance
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	N	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.



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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
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)
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.



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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