

PAYMENT REQUEST USAGE LIST

PURPOSE

The Payment Request Usage List is used for identifying specific commodities that do not require formal purchase orders. Goods and services on this list do not involve any negotiation by Purchasing Services. Regardless of dollar value, use the Payment Request Form if the type of expense falls into one of the categories below, except when a contract review is needed. Payment Request categories are NOT always the same as [Oracle Expenditure Type](#).

Commodities not identified on this list must be submitted on a Purchasing Form or CardQuest (if travel expenses).

Note: P-Cards may be used in lieu of a Payment Request Form, if accepted by the supplier.

CONDITIONS & RESTRICTIONS

Certificate of Insurance: Any supplier or its employee(s) that will perform services on Caltech property must provide, at their own expense, a certificate of insurance that meets Caltech's insurance requirements and names Caltech as an additional insured party. Please refer to Procurement Services' [Policies and Procedures](#).

Contractual Relationships: When the payment commits Caltech to a contractual relationship, the contract must be reviewed and signed by Purchasing Services. Upon review of the contract, the Contracting Officer may determine that a purchase order would be more appropriate.

Reportable Payees: Suppliers or payments considered tax reportable under Federal and State regulations require analysis and may be reported to the IRS and/or Franchise Tax Board. Employees **are discouraged** from paying these suppliers directly with personal funds and later request reimbursements from the Institute. The process creates an "intermediary" payer situation which must be avoided. Payments that are reportable income must be issued directly to the supplier by Payment Services to comply with Federal and State income tax regulations. Employees may use their P-Card for some of these payments because the 1099-K merchant reporting will be administered by the bank.

Accountable Plan: Employee or student reimbursements not covered under the IRS Accountable Plan are considered income and may be forwarded to Payroll Services for payment.

Other restrictions/exceptions may apply. For questions, please contact SpecialtyTeam@caltech.edu.

Payment Category	Description
Artists and Performers	Bands, singers, dancers, musical performers, dance instructors, music teachers, their agents, coaches, rehearsals of plays/orchestra, musical arrangements and scores, actors, human models, disc jockey (DJ), mascots Exclusions: Security, valet parking service, photographers, film crew, producers and directors, videographers, illustrators, lighting, and sound. E-Type: Musical Services, Fees
Apparel and Personalized Safety Gear	Uniforms: Custom-fitted or personalized apparel (including personalized uniform for restaurant staff, chefs, smocks, jackets, lab coats, maintenance jumpsuits, etc.) Athletic Apparel: Custom-fitted or personalized athletic apparel, shoes, protective athletic gear, and supplies used by individuals in athletic competitions and instruction. Safety Gear: Safety shoes, prescription safety glasses and other safety apparel that require custom fitting. Exclusions: <ol style="list-style-type: none"> 1. Promotional clothing such as logo t-shirts, hats, scarves, jackets, or other goods which may be custom-made but not custom-fitted to an individual. 2. Professional uniform cleaning/laundry services must be submitted on a purchasing form. E-Type: Supplies (Un)Allocable

Payment Category	Description
Athletic Officials	Referees, timekeepers, game officials, referees, coaches, etc. E-Type: Athletic Officials
Bank Loan, Interest and Bond Payments	Finance Use Only – Payments to financial Institutions for loans, interest, and bonds
Beneficiary Payments	**HR/Payroll use only** Funds paid to individuals who are designated by a Caltech employee to receive benefits in the event of employee's passing
Caltech Clubs /Affiliation Support	Payments to internal Caltech affiliated clubs and organizations E-Type: Sponsorship/Donation
Catering Services	Payment to a company or an individual providing food, drinks, and food service in a professional capacity such as banquet style service; includes setup, wait staff, bartenders, servers, etc. Exclusions: <ol style="list-style-type: none"> 1. Does not apply to federally funded project which requires a purchase order. 2. Rental of venue/facility and equipment must be submitted on a purchasing form or paid with P-Card. 3. Contracts/agreements with milestone payments. 4. Employees must not pay professional caterers from personal funds. E-Type: Catering Services, Supplies (Un)Allocable, Entertainment
Childcare (limited policy)	Tax reportable reimbursement of childcare costs for faculty while on Caltech business travel as approved by the Division Chair Note: Limits apply. Contact Human Resources. E-Type: Child Care Assistance Program
Contribution/Donations	Donations and financial support to reputable charitable organizations such as Pasadena Chamber of Commerce, United Way, Boys/Girls Clubs, American Red Cross, etc. A charitable organization benefits public interest and is recognized as tax exempt under section 501(c) of the Internal Revenue Code. E-Type: Sponsorship/Donation
Entertainment, Recreational and Social Activities	Amusement, diversion, and social activities, including shows, dances, concerts, sporting events, firework displays, food, decorations, florists, etc. Exclusions: <ol style="list-style-type: none"> 1. Does not apply to federally funded project. 2. Equipment rental, chairs/tables, facility/venue rental for retreats and reservation of hotel rooms in bulk, valet parking service, sound, lighting, and security, etc. must be submitted on a purchasing form or paid with P-Card. 3. Contracts/agreements with milestone payments. E-Type: Entertainment, Supplies Unallocable
Financial Assistance for Students, Visitors, External Affiliates	Scholarships, stipends, living and meal allowances, rent assistance Note: Payment is tax reportable income and may be subject to withholding. Caltech employee and student payments must be reported to Payroll Services. E-Type: Sponsorship/Donation, Student Medical Assistance, Supplies Unallocable
Food and Refreshments, Break Room Supplies	Refreshments, break room/kitchen supplies (coffee, tea, sugar, paper goods, cleaning supplies, etc.); including drinking water, cooler/coffee machine rental, food for meetings or social events, group meals, etc. (can be for either dine-in or delivery) Exclusion: Meal reimbursements while on travel status must be submitted via CardQuest. E-Type: Supplies Unallocable, Entertainment
Freight and Shipping	DHL Express, FedEx, United Parcel Service (UPS), United States Postal Service (USPS), trucking and freight services, etc. paid directly to the supplier. *Employees may be reimbursed for shipping costs with a valid business purpose. E-Type: Shipping Charges, Transportation

Payment Category	Description
Gifts	<p>Payments for nominal gifts awarded to employees for recognition, increase morale or celebrate milestones; including floral arrangements, plants, lunches, treats, snacks, etc. Exclusions:</p> <ol style="list-style-type: none"> 1. Cash or gift cards are reportable income to the recipient regardless of dollar value. 2. Tangible gifts exceeding \$75.00 and gift cards awarded to employees are tax reportable income and must be reported to Payroll Services. <p>E-Type: Supplies Unallocable</p>
Ground Transportation	<p>Includes taxi, public transportation, car service for local trips, rideshare (Uber, Lyft) Exclusions:</p> <ol style="list-style-type: none"> 1. Transportation while on travel status (car rental, airport shuttle, etc.) must be submitted in CardQuest. 2. Chartered buses, shuttles, or vans require a purchase order. <p>E-Type: Travel Domestic (Un)Allocable, Transportation</p>
Honoraria	<p>Voluntary payments without a set fee to individuals for their participation as a guest speaker for a seminar, workshop, presentation, commencement speaker, collaboration or panelist which are not part of a consulting agreement. An honorarium is a voluntary payment as a token of appreciation which means Caltech has no legal obligation to pay for services rendered.</p> <p>*Employees and business entities cannot receive honorarium payments. Refer to Honorarium Policy.</p> <p>E-Type: Honoraria</p>
Human Subjects	<p>Participation in scientific or medical testing and studies; may include reimbursement for local mileage (50 miles roundtrip) or transportation with a valid business purpose. Refer to mileage category.</p> <p>E-Type: Human Research Participant, Travel Domestic (Un)Allocable</p>
Immigration and Visa Fees	<p>Immigration-related costs in connection with non-immigrant visas and applications which may include legal fees, medical exams, visa, and other document fees etc.</p> <p>Note: Expenses that do not meet Caltech's business expense criteria may be tax reportable.</p> <p>E-Type: Document Fees (Un)Allocable</p>
Insurance Premiums and Benefits	<p>**HR and Payroll use only**</p> <p>Insurance and benefits payments to Institute providers such as Kaiser, BlueCross, Delta Dental, etc.</p> <p>Exclusion: Reimbursement of staff/student insurance premiums.</p>
Legal Services	<p>Payments to law firms or law offices; applicable to the Offices of Technology Transfer (OTT), General Counsel (OGC) and International Scholars Services (ISS)</p> <p>E-Type: Legal Exp (Un)Allocable</p>
License and Permits	<p>Business operating licenses, liquor licenses, Caltech's vehicle registration fees, permits, and other governmental fees</p> <p>E-Type: Document Fees (Un)Allocable, Licenses and Permits</p>
Medical and Physician Services	<p>Required payments for medical treatment, employee drug screening, workers compensation clinics, employment related physicals, vaccinations, psychiatrists, psychologists, mental health professionals, dieticians, nurses, physical or occupational therapists, etc.</p> <p>Note: Employee/student reimbursement for medical bills, insurance premiums, hospitalizations, etc. is tax reportable income and may be subject to withholding. Payment must be reported to Payroll Services.</p> <p>E-Type: Medical Services, Fees, Student Medical Assistance</p>

Payment Category	Description
Meetings and Conferences	<p>Costs associated with on-campus and/or local meetings and conferences; limited to registration fee, self-parking, mileage, and food. Exclusions:</p> <ol style="list-style-type: none"> 1. Office supplies, posters, and printed materials purchased for meetings and conferences, valet parking service, facility/venue rental and reservation of hotel rooms in bulk must be submitted on a purchasing form or paid with P-Card. 2. Conference with overnight hotel stay must be processed via CardQuest. 3. Contracts/agreements with milestone payments. <p>E-Type: Mtgs and Conf Exp (Un)Allocable, Travel Domestic (Un)Allocable</p>
Membership Dues	<p>Payments to external organizations to establish professional networking groups, academic or scientific groups, association, or goodwill (Chamber of Commerce, American Heart Association, CPA, etc.)</p> <p>Exclusion: Costs for online access to databases or other electronic materials and publications are not considered membership dues and must be submitted on a purchasing form.</p> <p>E-Type: Dues (Un)Allocable</p>
Mileage Reimbursement	<p>Mileage reimbursement for local meetings, recreational events, or business errands; Local mileage is 25 miles or less (one-way); 50 miles or less (roundtrip) should be submitted on a Payment Request or by Division Petty Cash Custodian.</p> <p>Exclusion: Mileage exceeding 50 miles roundtrip must be submitted in CardQuest.</p> <p>E-Type: Travel Domestic (Un)Allocable, Mtgs and Conf Exp (Un)allocable</p>
Petty Cash	<p>Payment to Petty Cash Custodian including setup, fund increase and replenishment of petty cash funds. Refer to Petty Cash Policy.</p>
Postage	<p>Replenishment of postage meter for Caltech Mail Services only; employees may be reimbursed for postage expense with a valid business purpose.</p> <p>Exclusion: Postage billed by 3rd party suppliers who provide off-campus printing/mailling services must be submitted on a purchasing form.</p> <p>E-Type: Postage, Shipping Charges</p>
Prizes and Awards	<p>Payment for award/recognition based on competition, achievement, performance, contests, or other noteworthy criteria. Prize/awards are income tax reportable and may be subject to withholding. Caltech employee and student payments must be reported to Payroll Services.</p> <p>Exclusion: Services and tangible goods (engravings, award plaques, diplomas, trophies, printed materials, etc.) must be submitted on a purchasing form or paid with P-Card.</p> <p>E-Type: Student Prizes and Awards</p>
Refunds	<p>Returning funds previously received by the Institute to external organizations or individuals (including Athenaeum and gym memberships, Bursar student accounts, and unused sponsor funding)</p> <p>E-Type: Revenue Refund, Smartcash Refund, Auxiliary Revenue Refund, Debit Card Acct Bal Refund</p>
Relocation and Moving Expenses	<p>Payments made directly to a third-party moving company approved by HR (Odyssey, Wheaton Moving, etc.); including employee reimbursement for relocation expenses.</p> <p>Note: Employee reimbursement for relocation is tax reportable income and must be processed by Payroll Services.</p> <p>E-Type: Moving Expense – Taxable (for household), Fees (for lab relocation)</p>

Payment Category	Description
Royalties/Patent/Copyright Use	License for right to use artwork/patent usage, television and broadcasting, branding/trademark, and other copyrighted materials such as music, art, photos, essays, etc. Office of Technology Transfer (OTT) payments related to patents. E-Type: Patent Royalty Payment (OTT Use), Copyright Royalty Payment (OTT Use), Royalty Payments (general use)
Study Abroad Tuition/Room and Board Costs	**Fellowships Advising and Study Abroad (FASA) use only** Cost associated with participating in an academic program outside of the United States payable to a host institution or program provider (Enrollment in courses, board, lodging and meals). Note: These costs can vary by country, program type and length of stay E-Type: Fees
Subscriptions (Magazines and Newspapers)	Paper and digital versions of magazines, periodicals, journals, and newspapers Exclusion: Caltech Library and Divisions that use digital or online subscriptions, online database, electronic materials, cloud storage services, and software licenses/tokens/software license renewal must be submitted on a purchasing form. E-Type: Periodicals, Supplies Allocable
Taxes	Payroll taxes, property and sales taxes paid to Federal and State authorities
Third Party Travel	Direct payments to a business entity that cannot be processed in CardQuest; including foreign conference registration and travel reimbursements payable to universities. Exclusion: Travel expenses for consultants, independent contractors, and travel costs associated with services rendered require a PO. E-Type: Travel Domestic (Un)Allocable, Travel Foreign (Un)Allocable; Mtgs and Conf Exp (Un)allocable
Tuition, Employee Tuition Reimbursement, Dependent Tuition (Faculty Office)	Employee tuition payments approved by HR (through Caltech Tuition Reimbursement Program); Dependent tuition (Caltech benefit offered to eligible employees where tuition costs for the employee's child or dependent are partially subsidized; including bench fees (covers costs associated with conducting research in specialized fields, usually charged by host university). Note: Tuition reimbursements that are not approved by HR or part of the Caltech tuition program are tax reportable income to employees. E-Type: Employee Tuition Support – AP (HR Use), Dependent Tuition-non CIT, Fees
Utilities	Caltech business related cable, satellite, internet, DSL, gas, electric, municipal water (DWP), telephone (land and cellular) services and gasoline credit cards (Shell, Mobil, Chevron, etc.) paid directly to the provider. Exclusion: Bulk fuel and compressed gas must be submitted on a purchasing form. *Employees may be reimbursed for internet and cell phone expenses with a valid business purpose. E-Type: Electric, Internet Service, Natural Gas, Telephone Expense, Trash Disposal, Water
Visitor Support	Payments to external 3 rd party organizations (payable to a college/university) for salary and/or benefits of visiting non-employee faculty at Caltech which includes Postdocs and Graduate Assistantship. Exclusion: Does not apply to visitors with an active Caltech payroll assignment. For stipends and living allowance, refer to Financial Assistance category. E-Type: Fees