

UH Finance will host a **Choosing the Right Account** training class from 9 AM to 11 AM on Friday, October 28, in room 170 Melcher Hall (Bauer College of Business).

The purpose of the class is to help employees choose the correct account when creating financial transactions. We will review some frequently used and misused accounts, and discuss steps for finding the right account. Employees who create or review personnel action requests, vouchers, requisitions, service center requisitions, and journals are encouraged to attend.

Please register to attend on the web:

<http://www.uh.edu/hrms/FinanceTraining.htm>

Mike Glisson  
Executive Director, Finance  
University of Houston  
713-743-8706, phone  
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## Choosing the Right Account

### Types of Accounts

Type	Debit	Credit
Asset	Increase *	Decrease
Liability	Decrease	Increase *
Fund Equity	Decrease	Increase *
Revenue	Decrease	Increase *
Expense	Increase *	Decrease

\* Normal account balance (debit or credit).

## Assets

- Definition: Something owned by the university
- Examples: Cash, Inventory, Accounts Receivable, Land, Buildings
- Account Range: 10000-19999
- Dept Use: Service centers and auxiliaries purchase inventory and deposit cash from sales; depts record cash deposits

## Liabilities

- Definition: Something the university owes to someone else
- Examples: AP payments owed to vendors; payroll payments owed to employees
- Account Range: 20000-29999
- Dept Use: P-Card and travel card liability accounts; retainage for construction contracts

## Fund Equity

- Definition: Net worth
- Explanation: Amount left if you sold all of your assets and paid all of your liabilities (assets - liabilities = fund equity)
- Account Range: 30000-39999
- Dept Use: Fund transfers between allowable fund codes; fund additions and deductions for prior-year expense/revenue

## Revenue

- Definition: Income earned and gifts received
- Examples: Gift from a donor; income earned on an endowment; recovered cost for a service center; sales revenue for an auxiliary
- Account Range: 40000-49999; 50050-50053; 50055-50099; 55500-55999
- Dept Use: Record gift from donor or revenue for an auxiliary

## Expense

- Definition: Expenditures needed for university operations
- Examples: Salaries; supplies; equipment
- Account Range: 50000-50049; 50054; 50100-55499; 55600-59999
- Dept Use: Purchase supplies and equipment; compensate employees; travel expenditures

## Frequently Used Assets

- 10500 – State bank on state fund cash deposit
- 10510 – UH bank on local fund cash deposit
- 10710 – UHSA bank on local fund cash deposit
- 12100 – Accounts receivable
- 14100-14112 – Inventory purchased for resale
- 15100 – Prepaid expense for purchase made at end of FY, but not used at all until next FY
  - Example: subscription paid this FY but starts next FY
  - Create JE in new FY to Dr. Expense and Cr. 15100

## Frequently Used Liabilities

- 20109 – Procurement card liability
- 20110 – Travel card liability
- 20603 – Retainage on construction contracts
- 20611 – Income tax withheld on payment to non-resident alien contractor (use Tax Dept cost center: 00730-2080-H0258-F0855-NA)

## Frequently Used Fund Equity (1 of 2)

### Fund Equity Transfers

- FROM 2077, 2078, or 2080 TO 2060, 2061, or 2080  
– Debit 37409 (decrease FE); Credit 33509 (increase FE)
- FROM 3054 or 3056 TO 3057  
– Debit 37417 (decrease FE); Credit 33517 (increase FE)
- Exceptions/questions: contact Shabana Mohiuddin x30656 or Margie Hattenbach x30655

## Frequently Used Fund Equity (2 of 2)

### Fund Additions and Fund Deductions

- 36100 – Other fund deductions (debit)
- 32100 – Other fund additions (credit)
  - Prior-year expense or revenue reallocation or correction
  - Not used on grant or state cost centers
  - Questions: contact Gretta McClain x38729 or Jessica Claiborne x38739

## Frequently Used Revenues

- 42902 – Gifts for student assistance
- 43600-43607 – Nontaxable sales and service for fund 1 and fund 2
- 43611 – Nontaxable conference registration fees collected and deposited into fund 2
- 43639 – Nontaxable misc. revenue for fund 1 and fund 2
- 44000-44009 – Nontaxable sales and service for fund 3
- 44010-44011 – Taxable sales and service for fund 3

## Frequently Misused Revenues (1 of 2)

- 42915 – Agency fund income (fund 9); sometimes incorrectly used for other funds
- 44041 – Nontaxable misc. revenue for fund 3; sometimes incorrectly used for other funds
- Taxable vs. Nontaxable – If sales tax is collected, choose a taxable account. If not, choose a nontaxable account.

## Frequently Misused Revenues (2 of 2)

- Tuition, fee, and waiver accounts can only be used with fund 1, 2, or 3 (never with fund 4 or 5) and not for revenue collected for a UH-hosted workshop or conference (use account 40725).
- Sales & services revenue accounts can only be used with fund 1, 2, or 3 (never with fund 4 or 5).
- Service centers may only use recovered cost accounts (50050, 50051, and 50053) for revenue (never a 4xxxx account).

## Choosing a Revenue Account

Step 1: Identify the category of revenue. You can use the **Budget Account/Actual Account Cross Reference** (partial list below) at:

<http://www.uh.edu/finance/pages/References.htm>

Budget		Actual
Account	Description	Account Range
B4001	TUITION	40100-40299
B4002	DESIGNATED TUITION	40300-40499
B4003	STUDENT SERVICE FEES	40500-40699
B4004	OTHER FEES	40700-40999
B4005	REMISSIONS AND EXEMPTIONS	41000-41099
		55500-55999

Step 2: Use the **Account List** on the same web page to identify the specific account needed within the range of accounts.

## Frequently Used Expenses

- Payroll
- Contracted Services
- Capital and Controlled Assets
- Travel
- Taxable Fringe Benefits
- Cost Reimbursement

## Looking for an Expense Account

Use the **Account List** on the Finance web site to find the right account:  
<http://www.uh.edu/finance/pages/References.htm>

Account	Account Description	Account Long Description	Account Type	Category
52101	OPTOMETRIST-PROFESSIONAL SERVI	SERVICES OF A STATE LICENSED OPTOMETRIST PLUS EXPENSES WITHOUT RECEIPTS (PROFESSIONAL SERVICES).	Expense	<ul style="list-style-type: none"> <li>Administrative Personnel</li> <li>Copying and Printing</li> <li>Equipment (Computer Related)</li> <li>Equipment (Not Computer Related)</li> <li>Events and Meetings</li> <li>Fees and Taxes</li> <li>Finance Use</li> <li>Food and Beverage</li> <li>Freight</li> <li>Human Subject Payments</li> <li>Insurance</li> <li>Legal</li> <li>Library Items</li> <li>Moving Expenses</li> <li>Parts and Supplies</li> <li>Payroll</li> <li>P-Card</li> <li>Phone and Data</li> <li>Postal Services</li> <li>Recruiting Students</li> </ul>
52102	RECEIPTED EXP-OPTOMETRIST	REIMBURSEMENT OF AN OPTOMETRIST FOR RECEIPTED EXPENSES WHILE RENDERING PROFESSIONAL SERVICES.	Expense	
52103	ACCOUNTING-PROFESSIONAL SERVIC	PROFESSIONAL FINANCIAL AND ACCOUNTING SERVICES RENDERED BY STATE-LICENSED ACCOUNTANTS PLUS THEIR EXPENSES WITHOUT RECEIPTS.	Expense	
52104	LANDSCAPE ARCHITECT-PROF SERVI	SERVICES OF A STATE-LICENSED LANDSCAPE ARCHITECT PLUS EXPENSES WITHOUT RECEIPTS (PROFESSIONAL SERVICES).	Expense	Contacted Services

## Payroll Expenses

- **New Salary & Wage Accounts – Sep 1, 2005**
  - Must be used by all non-research cost centers
  - Research cost centers use old salary and wage accounts under B5006 (50102-50109)
  - All cost centers use Hazardous Duty, Overtime, Longevity, Severance (50110-50120) under B5006
- **Web Resources** <http://www.uh.edu/finance/pages/References.htm>
  - Account List (choose Payroll category)
  - Job Code and Account Cross Reference HR730
  - New Salary and Wage Budget Node and Account Information

## Contracted Services

Category	Accounts	Description
Professional Services	52101-52107, 52109-52112, 52118, 52201- 52204, 52206- 52207	State-licensed accountant, architect, engineer, land surveyor, landscape architect, optometrist, physician, real estate appraiser, or registered nurse.
Consulting	52114-52117	Two categories: (1) information technology consultant and (2) other consultant. Consultants normally provide analysis and advice in the form of a report about how to solve a problem, rather than actually doing the work to solve the problem themselves.
Other Specific Types of Contracted Services	52200, 52205, 52208-52221, 52400-52405, 54811, 55201, 55205	Various types of contracted services that do not require a professional license or should not be categorized as consulting. Examples: Lecturers and Artists, Temporary Personnel Services, Security Services, Food Services, Laundry and Cleaning Services, etc.
Contracted Services Not Defined Under Any Other Account	53857, 53866	When none of the above accounts define the type of service provided, use these accounts.

## Contracted Services Accounts No Longer Used

52108 – Other Professional Svcs, Fees

- Use specific prof svcs account

52113 – Other Professional Svcs, Expenses

- Use specific prof svcs account

53824 – Other Contracted Services

- Use 53857 for fees and 53866 for expenses

## Capital and Controlled Assets

- State Controlled Assets
  - 54354 to 54355
- Capitalized Non-Library Assets
  - 58600 to 58611
- Capitalized Library Assets
  - 58900 to 58904

Complete list of state controlled and capitalized assets on web:  
[http://www.uh.edu/finance/pages/PM\\_Website.htm](http://www.uh.edu/finance/pages/PM_Website.htm)

## Capital and Controlled Assets

Effective September 1, 2005

- Fax machines and telecopiers are no longer controlled assets. Do not use account 54356.
  - Use account 54361 for fax machines and telecopiers costing less than \$5,000/unit.
- Data projectors are now controlled assets.
  - Use account 54354 for projectors costing \$500 to \$4,999.99 per unit.

## Common Mistakes in Selecting Accounts for Assets

- Unit Cost vs. Total Cost
  - If more than one unit is purchased, consider the unit cost when selecting the account, not the total cost of all of the units combined.
- Computer Equipment vs. Computer Accessories
  - Use account 54355 for computers and printers costing \$500 to \$4,999.99 per unit.
  - Use account 54358 for computer accessories (e.g., monitor, mouse, keyboard, etc.) purchased separately from the computer.

## Calculating the Cost of an Asset from a Vendor's Invoice

- Purchase price +
- Value of trade-in equipment +
- Installation (excluding in-house labor) +
- Shipping and handling +
- Out-of-state sales tax +
- \*Service agreement, extended warranty, additional parts, or consumable items that are not listed separately from asset on the vendor's invoice +

\* Note: If listed separately on the invoice, these items should be charged to a separate expense account.

## Calculating the Cost of an Asset Example 1

### Invoice 123

- 1 CPU, \$1,000
- 1 Monitor for CPU, \$500
- 1 Keyboard/mouse for CPU, \$10
- 2 Printers, \$250 X 2 = \$500
- Shipping, \$100
- Total Cost, \$2,110

### Assigning an Account

- Computer (54355), \$1,000 CPU + \$500 monitor + \$10 keyboard/mouse + \$100 shipping = \$1,610
- Printers (54358), \$500
- Note: Add shipping to item with highest cost.

## Calculating the Cost of an Asset Example 2

### Invoice 456

- 10 CPUs, \$1,000 X 10 = \$10,000
- 10 monitors for CPUs, \$500 X 10 = \$5,000
- Extended warranty for CPUs, \$100 X 10 = \$1,000
- Shipping, \$100
- Total Cost, \$16,100

### Assigning an Account

- Computers (54355), \$10,000 CPUs + \$5,000 monitors + \$100 shipping = \$15,100 (each computer is valued at \$1,510)
- Warranty (53701), \$1,000

## Calculating the Cost of an Asset Example 3

### Invoice 789

- 10 replacement monitors,  $\$500 \times 10 = \$5,000$
- 1 photo-quality color printer, \$6,000
- 1 fax machine, \$1,000
- 2 data projectors,  $\$500 \times 2 = \$1,000$
- Installation of data projectors, \$200
- Total Cost, \$13,200

### Assigning an Account

- Monitors (54358), \$5,000
- Printer (58602), \$6,000
- Fax machine (54361), \$1,000
- Data projectors (54354), \$1,200 (valued at \$600 each)

## Travel

- Employee In-State (Texas) 56000-56105
- Employee Out-of-State (US, Mexico, or Canada) 56109-56115
- Foreign (Outside US, Mexico, and Canada) 56118
- Prospective Employee 56119
- Student (Local Funds Only) 56124
- Regent 56107, 56116, 56117
- Travel account matrix on web:  
[http://www.uh.edu/finance/pages/AP\\_Travel.htm](http://www.uh.edu/finance/pages/AP_Travel.htm)

## Looks Like Travel, But Isn't

- Non-Overnight Transportation 54807
  - Mileage, parking, and tolls in employee's vehicle
  - No trips involving airfare, rental car, or lodging
  - Local funds only
  - Travel Request/Travel Expense Report not required
  - Other non-travel expenses can be reimbursed on same voucher
  - PCC 9 voucher
  - Use Mileage Report  
[http://www.uh.edu/finance/pages/AP\\_Travel.htm](http://www.uh.edu/finance/pages/AP_Travel.htm) or other method to document mileage

## Travel Accounts – Example 1

- Employee drives to Hobby Airport, flies to Austin, takes a taxi to her meeting, eats lunch, and returns to Houston the same day. Airfare was billed to department.
- The flight to Austin makes this in-state travel. Use in-state travel accounts for mileage (56102), parking (56104), taxi (56101), and central-billed airfare (56000). Non-overnight travel meals are not reimbursed.
- Travel request and travel expense report (or travel voucher) are required.

## Travel Accounts – Example 2

- Employee drives his car to San Antonio and back in the same day. Expenses include mileage, a business lunch with an associate, and parking.
- Mileage and parking are non-overnight transportation (54807). Business lunch is charged to 54905. All on one voucher.
- Travel request is not required.

## Travel Accounts – Example 3

- Employee drives her car to Hobby airport, flies to Chicago for a two day conference. While in Chicago, she had a business meal with a colleague.
- The flight to Chicago makes this out-of-state travel. All travel expenses must be charged to out-of-state travel accounts (56109-56115). A travel request and travel expense report (or travel voucher) are required.
- The business meal is charged to 54905 on a separate (non-travel) voucher.

## Taxable Fringe Benefits

### SAM 03.D.06, Taxable Fringe Benefits (1 of 2)

- Exhibit A, Scholarships, Stipends, Awards

	SCHOLARSHIPS FOR EDUCATION		STIPENDS FOR RESEARCH /COMMUNITY PROGRAMS	AWARDS/PRIZES/GIFTS		
				Cash/Cash Equivalent	Non-Cash > \$50	Non-Cash <= \$50
	<Non-Taxed>	<Taxed>	<Non-Taxed>	<Taxed>	<Taxed>	<Non-Taxed>
Employee (A)	Job-related 54906	Not Job-related 54900	54812	54904	54904 (C)	54907
Non-Employee (A)	55300 – 55318 (B)		54819	54902	54902	54908

## Taxable Fringe Benefits

### SAM 03.D.06, Taxable Fringe Benefits (2 of 2)

- Exhibit B, Taxable Payments or Reimbursements to Employees
  - Attach Exhibit B to voucher or payroll request and send to Tax Department
- Exhibit C, Most Frequent Taxable/Non-Taxable Fringe Benefits

## Taxable Fringe Benefits

### MAPP 2.02.05, Moving Expenses (1 of 2)

54806 - UH pays moving company directly for moving employee's items

56120 – UH reimburses employee for moving items, and non-taxable mileage (22 cents/mile Sep 1, 2005-Dec 31, 2005), airfare, and lodging while moving (non-taxable)\*

56121 – UH reimburses employee for taxable mileage (18.5 cents/mile Sep 1, 2005-Sep 30, 2005 and 26.5 cents/mile Oct 1, 2005-Dec 31, 2005) and meals while moving (taxable)

\* Accounts 56120 and 52132 are reported on employee's W-2 for information purposes only.

## Taxable Fringe Benefits

### MAPP 2.02.05, Moving Expenses (2 of 2)

56122 – House hunting expenses (taxable)

56123 – Storage of household items beyond 1st 30 days after moving from former home (taxable)

56132 – Storage of household items for 1st 30 days after moving from former home (non-taxable)\*

52811 – Freight/transportation to move lab equipment to UH (not really a moving expense and does not require Addendum A, MAPP 2.02.05)

\* Accounts 56120 and 52132 are reported on employee's W-2 for information purposes only.

## Cost Reimbursement

- Use account 50054 to allocate costs that are not related to a single account.
- Scenario: Dept wants to allocate copier cost from cost center A to cost centers B and C based on copier use. Actual costs charged to cost center A include copier lease (\$300), paper (\$100), and toner (\$100). People working on cost center B made 4,000 copies and people working on cost center C made 6,000 copies.
- Journal Entry:
  - Debit: Cost center B \$200, 52504 (copier cost reallocation)
  - Debit: Cost center C \$300, 52504 (copier cost reallocation)
  - Credit: Cost center A \$500, 50054 (cost reimbursement)

## Who To Contact For Help with Choosing the Right Account

Payroll – Cherty Sue x38778; Pat Howard x38776

Travel – Priya Chityala x38707; Sandra Silva x35883

Non-Travel Purchase – Sharon Davis x35660; Jonathan Horton x38740

Capital & Controlled Assets – Langston Royster x38760; Minthu Pham x38757

Tax-Related – Linda Morrow x38987; Keith Gernold x38710

Revenue, Assets, Liabilities – Gretta McClain x38729; Jessica Claiborne x38739

Fund Equity Transfers, Budget Transfers – Shabana Mohiuddin x30656; Margie Hattenbach x30655

## Additional Salary and Wage Budget Nodes and Accounts

**What:** The Salary and Wage budget node B5006 is being divided into seven new subcategories. Like B5006, these new nodes will be used for budgeting salary and wages at level 3, the standard budgeting level for operating cost centers. All salary and wage budget for Non-Proj/Grt cost centers will be established using the new categories.

In addition, new salary and wage accounts have been created that correspond to the new budget nodes. All salary and wage transactions for Non-Proj/Grt cost centers will use these new values.

**When:** Beginning Fiscal Year 2006 (9.1.05)

**How:** Automated processes using FY06 PCBUD data will divide B5006 Salary and Wage budget into the new categories and assign the new account numbers. Subsequent transactions utilize new values when processed.

**Why:** The new budget nodes will allow for improved budget to actual comparison of salary and wage activity.

<b><u>New Node</u></b>	<b><u>New Account</u></b>
<b>B5034</b>	<b>S&amp;W TENURE TRACK FACULTY</b> 50140 RANKED FACULTY SALARIES 50141 ADMINISTRATIVE STIPENDS, FACULTY 50142 CHAIR/PROFESSOR STIPENDS, FACULTY
<b>B5035</b>	<b>S&amp;W NON TENURE TRACK FACULTY</b> 50150 VISITING FACULTY SALARIES 50151 CLINICAL FACULTY SALARIES 50152 INSTRUCTIONAL FACULTY SALARIES 50153 RESEARCH FACULTY SALARIES
<b>B5036</b>	<b>S&amp;W ADJUNCT FACULTY</b> 50160 LECTURER SALARIES 50161 CONTINUING EDUCATION INSTRUCTOR SALARIES 50162 SUMMER SALARIES
<b>B5037</b>	<b>S&amp;W GRADUATE ASSISTANTS</b> 50170 INSTRUCTIONAL ASSISTANTS SALARIES 50171 TEACHING ASSISTANTS SALARIES 50172 TEACHING FELLOWS SALARIES 50173 RESEARCH ASSISTANTS SALARIES 50174 GRADUATE ASSISTANTS
<b>B5038</b>	<b>S&amp;W EXEMPT STAFF</b> 50180 PROF & ADMIN STAFF SALARIES, EXEMPT 50181 OTHER SUPPORT STAFF SALARIES, EXEMPT 50182 RESEARCH STAFF SALARIES, EXEMPT 50183 STIPENDS & OVERLOAD
<b>B5039</b>	<b>S&amp;W NON EXEMPT STAFF</b> 50190 ADMINISTRATIVE STAFF SALARIES, NON EXEMPT 50191 OTHER SUPPORT STAFF SALARIES, NON EXEMPT 50192 RESEARCH STAFF SALARIES, NON EXEMPT
<b>B5040</b>	<b>S&amp;W STUDENT EMPLOYEES</b> 50200 COLLEGE WORK STUDY WAGES, FEDERAL 50201 NON COLLEGE WORK STUDY WAGES 50202 COLLEGE WORK STUDY WAGES, TEXAS

## Contracted Services Accounts

Contracted services accounts can be divided into the following categories:

Category	Accounts	Remarks
Professional Services	52101-52107, 52109-52112, 52118, 52201- 52204, 52206- 52207	State-licensed accountant, architect, engineer, land surveyor, landscape architect, optometrist, physician, real estate appraiser, or registered nurse.
Consulting	52114-52117	Two categories: (1) information technology consultants and (2) other consultants. Consultants normally provide analysis and advice in the form of a report about how to solve a problem, rather than actually doing the work to solve the problem themselves.
Other Specific Types of Contracted Services	52200, 52205, 52208-52221, 52400-52405, 54811, 55201, 55205	Various types of contracted services that do not require a professional license or should not be categorized as consulting. Examples: Lecturers and Artists, Temporary Personnel Services, Security Services, Food Services, Laundry and Cleaning Services, etc.
Contracted Services Not Defined Under Any Other Account	53857, 53866	When none of the above accounts define the type of service provided, use these accounts.

To view all of these accounts and their definitions, choose the "Contracted Services" category from the Account List on the Finance web site: <http://www.uh.edu/finance/pages/References.htm>

Please note the following changes to contracted services accounts.

Account	Account Description	Remarks
52108	Other Professional Services	Do not use. Use account 53857.
52113	Receipted Exp-Other Prof Svcs	Do not use. Use account 53866.
53824	Contract Service-Other	Do not use. Use account 53857.
53866	Receipted Exp-Other Contractor	New account, companion to account 53857.

State Controlled and Capitalized Equipment

STATE CONTROLLED CAPITALIZED

BRIEF DESCRIPTION

ACCOUNT

State Controlled Equipment \$500.00 - \$4,999.99 per unit	
54354	Firearms (all), TVs, Cameras, Camcorders, VCRs, Stereo Systems, Data Projectors \$500-\$4,999.99 per unit and useful life of 1 year or more
54355	Computers, Printers \$500-\$4,999.99 per unit and useful life of 1 year or more

Capitalized Equipment \$5,000.00 or more per unit	
58600	Motor Vehicles \$5,000 or more per unit and useful life 1 year or more
58601	Furnishings/Equipment \$5,000 or more per unit and useful life 1 year or more
58602	Computer Equipment \$5,000 or more per unit and useful life 1 year or more
58603	Telecom Equip \$5,000 or more per unit and useful life 1 year or more
58604	Software \$5,000 or more per unit and useful life 1 year or more
58605	Fabricated Equip (component parts, materials) total \$5,000 or more and useful life 1 year or more
58607	Boats/Marine Equipment \$5,000 or more per unit and useful life 1 year or more
58610	Computer Operating Systems \$5,000 or more per unit and useful life 1 year or more
58611	Database Software \$5,000 or more per unit and useful life 1 year or more

CAPITALIZED AT ANY COST

58606	Sculpture, Painting, Other Fine Art with useful life 1 year or more	CONTACT PROPERTY MANAGEMENT BEFORE USE
58900	LIBRARY USE ONLY- Books permanently retained	LIBRARY USE ONLY
58901	LIBRARY USE ONLY- Journals, Serials, and Other Periodicals permanently retained	LIBRARY USE ONLY
58902	LIBRARY USE ONLY- Binding and Prep Cost for permanently retained publications	LIBRARY USE ONLY
58903	LIBRARY USE ONLY- Film or Microfilm Library	LIBRARY USE ONLY
58904	LIBRARY USE ONLY- Electronic Library	LIBRARY USE ONLY



SAM 03.D.06, Exhibit C  
Most Frequent Taxable / Non-taxable Fringe Benefits

Description of Payment/Reimbursement	PS Account	Payroll Earnings Code	Taxable Benefit to Individual
Auto allowance - Taxable	53526	441 / 445	Yes
Awards, prizes, and gifts, Taxable employee cash	54904	125 / 504	Yes
Awards, prizes, and gifts, Taxable non-employee cash	54902	(Note 1)	Yes
Club membership dues, University provided	54802	446	Yes
Communication allowance - Taxable	52817	442	Yes
Discount >20%, Employee	54816	452	Yes
Housing allowance	54815	440 / 448	Yes
Human subject testing	54810	455 / 930	Yes
Insurance premium, Key employee	54804	447	Yes
Moving - House hunting	56122	502 / 509	Yes
Moving - Taxable: Nondirect expenses	56121	503 / 508	Yes
Moving - Temporary storage > 30 days	56123	501 / 507	Yes
Other taxable wage benefits	54814	443	Yes
Travel - Non-overnight meals in TX (only UHD and UHC)	56106	505	Yes
Travel - Non-overnight meals outside TX (only UHD and UHC)	56110	506	Yes
Travel - Spousal travel (non-business)	56138	454	Yes
Travel advance, Delinquent	56127	449	Yes
Tuition reimb. by University - not job related, Employee	54900	453	Yes
Auto rental - Nontaxable	53513	N/A	No
Auto lease - Nontaxable	53514	N/A	No
Auto capital lease - Nontaxable	53515	N/A	No
Awards, prizes, and gifts, Employee nontaxable (noncash < \$50)	54907	N/A	No
Awards, prizes, and gifts, Non-employee nontaxable (noncash < \$50)	54908	N/A	No
Communication air time/roaming – business only – Nontaxable	52816	N/A	No
Communication equip. < \$5,000 – business only – Nontaxable	54360	N/A	No
Communication equip. rental – business only – Nontaxable	53506	N/A	No
Medical insurance for new employee for first 90 days	54909	N/A	No
Moving - Direct payment to moving company	54806	N/A	No
Moving - Nontaxable: Directly related expenses	56120	N/A	No
Moving - Temporary storage < 30 days	56132	N/A	No
Stipends for research, Employee	54812	N/A	No
Stipends for research & community service, Nonemployee	54819	N/A	No
Travel - Expense for interviewee	56119	N/A	No
Travel - Out of state incidentals	56112	N/A	No
Travel - Out of state mileage	56109	N/A	No
Travel - Out of state per diem	56113	N/A	No
Travel - Per diem in Texas	56105	N/A	No
Tuition reimb. by University - job related, Employee	54906	N/A	No

(Note 1 - Recipient is not a University employee. Consequently, taxable benefit should be reported on Form 1099-MISC if greater than \$600.)