

Earnings Elements Excluded from IBS

July 6, 2007

Element Types	Description
Ath Grat	Gratuities are distributed every six months. The student gratuity are before Christmas and graduation. Staff is paid once a year at Christmas.
Ath Grat FE	Ath. Gratuity distributed every six months for students before Christmas and graduation. Staff is paid before Christmas.
Ath Grat Stu	Gratuities are distributed every six months. The student gratuity are before Christmas and graduation.
Ath Grat Stu FE	Gratuities are distributed every six months. The student gratuity are before Christmas and graduation.
Ath Grat Stu TE	Gratuities are distributed every six months. The student gratuity are before Christmas and graduation.
Ath Grat TE	Gratuities are held and distributed every six months for students at Christmas and graduation
Auto Allowance	Allowance for a specified period of time for auto costs
Auto Allowance FE	Allowance for a specified period of time for auto costs
Auto Allowance TE	Allowance for a specified period of time for auto costs
BonusLmp	Lump sum bonus paid in lieu or in addition to annual salary increase.
BonusLmp TE	Lump sum bonus paid in lieu or in addition to annual salary increase.
BonusLmpFE	Bonus Lump sum for fica exempt
Car Pool	Paid to employees quarterly for carpooling.
Car Pool FE	Paid to employees quarterly for carpooling
Car Pool TE	Car pool payment paid to employees for carpooling
CCAP	Childcare Assistance Program
CCAP FE	Childcare Assistance Program. FICA exempt.
CCAP Grad	Childcare Assistance Program for Graduate Students
CCAP Grad FE	Childcare Assistance Program for Graduate Students. FICA exempt.
COLA	Cost of Living Adjustment (COLA)
Consulting	Consulting fees paid to Faculty who consult at JPL
Consulting FE	Consulting fees paid to Faculty who consult at JPL
Consulting TE	Consulting fees paid to Faculty who consult at JPL
ERO LMPSUM	One lump sum payment made to retirees who are eligible to receive the Early Retirement Option and are W2 reportable and taxable
ERO LMPSUM FE	One lump payment made to retirees who are eligible to receive the Early Retirement Option and are W2 reportable.
ERO LMPSUM TE	One lump sum payment made to retirees who are eligible to receive the Early Retirement Option
ExcessTIAA	Excess Tiaa that is paid when the sickness is converted at termination
ExcessTIAA FE	Excess TIAA paid in paycheck for fica exempt
ExcessTIAA TE	Excess TIAA for the treaty exempt employees
Fachousing	Allowance for aspecified period of time for faculty housing
Fachousing FE	Allowance for a specified period of time for faculty housing
Fachousing TE	Agreed upon sum by FPSO for a specified period of time. Amounts are added to faculty employees pay and are limited to Professorial
Grad Fellow	Grad Fellow wage and tax on 1099M and State wage and tax on 1099M
Grad Fellow 1042S W	Grad Fellow wage and tax reported on the 1042S and State wage and tax on 1099M
Grad Fellow 1042S W	Grad Fellow wage and tax reported on the 1042S and State wage and tax on 1099M
Special Inputs	

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Element Types	Description
Grad Fellow 1042WT	Grad Fellow wage only on the 1042S and State wage and tax on the 1099M
Grad Fellow 1042WT Special Inputs	Grad Fellow wage only on the 1042S and State wage and tax on the 1099M
Grad Fellow ADJ	Grad Fellow wage and tax on 1099M and State wage and tax on 1099M
Grad Fellow NR State NR	Grad Fellow federal wage and tax on 1042S and state wage and tax on 592B
Grad Fellow NR State NR Special Inputs	Grad Fellow federal wage and tax on 1042S and state wage and tax on 592B
Grad Fellow NRTE State NR	Grad Fellow wage only on 1042S and State wage and tax on 592B
Grad Fellow NRTE State NR Special Inputs	Grad Fellow wage only on 1042S and State wage and tax on 592B
Grad Fellow R State NR	Grad Fellow wage and tax on 1099M and State wage and tax on 592B
Grad Fellow R State NR Special Inputs	Grad Fellow wage and tax on 1099M and State wage and tax on 592B
Grad Fellow Special Inputs	Grad Fellow wage and tax on 1099M and State wage and tax on 1099M
Ground LSE	Employee owns home built on Caltech land.
Ground LSE FE	Employee owns home that is built on Caltech land
Ground LSE TE	The value of land added to the employee annually and taxed
Imputed Income	Imputed Income added to employees earnings
Meals	Employees who receive a check for meals
Meals FE	Money paid to employees for meal
Meals TE	Check for employees who receive meals
Merit Bonus	Bonus paid to an employee
MeritBonusFE	Bonus paid to employee
MeritBonusTE	Bonus paid to an employee
Military Pay	Military recovered from employee who has been gone to military
Misc Pymt	Miscellaneous Payment
Misc Pymt FE	Misc payment for employees fica exempt
Misc Pymt TE	Misc Payment for treaty exempt
Misc PymtGS	Misc Payment for Graduate
Misc PymtGS FE	Misc payment for Graduate fica exempt
Misc PymtGS TE	Miscellaneous Payment for graduate student treaty exempt
Misc PymtUG	Misc Payment for Undergraduate
Misc PymtUG FE	Misc Payment for undergraduate fica exempt
Misc PymtUG TE	Misc Payment for Undergraduate treaty exempt
Moving Reimb Non Txbi	Payment for non-taxable relocation of New Hires & Transfers
Moving Reimb Txbi	Payment for taxable relocation of New Hires & Transfers
Moving Reimb Txbi FE	Payment for taxable relocation of New Hires & Transfers for employee FICA exempt
Moving Reimb Txbi TE	Payment for taxable relocation of New Hires & Transfers for Treaty exempt
Moving Txbi	Relocation Taxable

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July 6, 2007

Element Types	Description
Notary	Extra pay for holding notary license
PayInLieu	Paid to an employee in lieu of notice
PayInLieu FE	Paid to an employee in lieu of notice
PayInLieu TE	Paid to an employee in lieu of notice
PD Fellow	Post Doctoral Payments for Fellowships
PD Fellow 1042S	PD Fellow that wage only is reported on 1042S state wage and state tax reported on 1099M
PD Fellow 1042S Special	PD Fellow that wage only is reported on 1042S state wage and state tax reported on 1099M
Inputs	
PD Fellow ADJ	Non Recurring Post Doctoral Payments for Fellowships
PD Fellow Fed NR state NR	Post Doctoral federal wage and tax reported 1042S state wage and tax on 592B
PD Fellow Fed NR state NR	Post Doctoral federal wage and tax reported 1042S state wage and tax on 592B
Special Inputs	
PD Fellow NR state R	Federal wage and tax is reported on the 1042S state wage and tax is reported on 1099M
PD Fellow NR state R	Federal wage and tax is reported on the 1042S state wage and tax is reported on 1099M
Special Inputs	
PD Fellow Special Inputs	Post Doctoral Payments for Fellowships
PD Fellow TR St NR	PD Fellow wage only on form 1042S, state and state tax is reported on 592B
PD Fellow TR St NR Special	PD Fellow wage only on form 1042S, state and state tax is reported on 592B
Inputs	
Perform Bonus	Performance Bonus can be awarded at ASI time or at anytime throughout the year to recognize outstanding employee performance. Approved at the department level and signed off in Compensation before payment
Perform Bonus FE	Perform Bonus for FICA Exempt
Perform Bonus TE	Perform Bonus for Treaty Exempt
PrizeNAwrd FE	Cash awards to students
PrizeNAwrd TE	Cash awards to students
Prizes N Awds	Cash awards to students
Separation Pay	Paid to regular Benefit based employees who are laid off
Separation PayFE	Paid to regular Benefit based employees who are laid off FICA Exempt
Separation PayTE	Paid to regular Benefit based employees who are laid off Treaty Exempt
Severance Pay	Paid to regular Benefit based employees in some involuntary terminations and probationary releases
Severance PayFE	Paid to regular Benefit based employees in some involuntary terminations and probationary releases FICA Exempt
Severance PayTE	Paid to regular Benefit based employees in some involuntary terminations and probationary releases Treaty Exempt
Sign On Bonus	An incentive to come at work at Caltech. Approved by Director of HR and the Director of Compensation before Payment
Sign On Bonus FE	Sign On Bonus for FICA Exempt
Sign On Bonus TE	Sign On Bonus for Treaty Exempt
Skill Allow	Special payment for skills, etc.
SkillAllow FE	Special Payment for skills
SkillAllow TE	Special payment for skills. etc.
Tax Gross Up	Gross Up for employee taxes paid by employer

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Element Types	Description
Tax Gross UpFE	Gross Up for employee taxes paid by employer FICA Exempt
Tax Gross UpTE	Gross up for employee taxes paid by employer Treaty Exempt
Tuition CIT	Tuition Reimbursement for CIT Tuition
Tuition Grad	
TuitionExec 2	Tuition reimbursement for Executives
Tuition CIT FE	Tuition CIT
Tuition CIT TE	Tuition for CIT
TuitionExec	Tuition for reimbursement for executives
TuitionExecFE	Tuition reimbursement for childs tuition
TuitionExecTE	Tuition reimbursement for executives
TuitionGradFE	
TuitionGradTE	Tuition reimbursement for Graduate students