

Exhibit C
Most Frequent Taxable / Non-taxable Fringe Benefits

Description of Payment/Reimbursement	UH / PS Account	UH Payroll Earnings Code	Taxable Benefit To Individual
Auto allowance – Taxable	53526	441 / 445	Yes
Awards, prizes, and gifts, Taxable employee (cash or cash equivalent of any amount & non-cash >\$50)	54904	504 / 514	Yes
Awards, prizes, and gifts, Taxable non-employee (cash & non-cash >\$50)	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 (Employee)	54810	455 / 930	Yes
Insurance premium, Key employee	54804	447	Yes
Moving – Direct payment to moving company	54806	503	Yes
Moving - House hunting	56122	502 / 509	Yes
Moving - Taxable: All expenses	56121	503 / 508	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 reimbursement. 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
Human Subject Testing (Non-Employee – travel expenses)	54817	N/A	No
Human Subject Testing (Non-Employee – other expenses)	54818	N/A	No
Human Subject Testing (Non-Employee – insurance)	54820	N/A	No
Medical insurance for new employee for first 90 days	54909	N/A	No
Moving – Freight/Transportation (Lab Equipment)	52811	N/A	No
NSF Grant Payments	54821	N/A	No
Research/Community Program service payments, Employee	54812	N/A	No
Research/Community Program service payments, 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 reimbursement by University - job-related, Employee	54906	N/A	No

(Note 1 - Recipient is not a University employee. (Taxable benefit should be reported on Form 1099-MISC if > 600.)