

Use Tax in Concur

Use tax will be calculated once the expense report is in Oracle based on the taxability of the Account value, Sales Tax Paid, Tax Exempt Code, or Ship-To Zip code entered in Concur. Use tax is not captured in Concur so you won't see any use tax calculated in Concur.

(Stay updated with Blink Link: [Sales & Use Tax \(ucsd.edu\)](https://ucsd.edu/sales-use-tax))

The screenshot shows the 'Itemizations' tab of a Concur expense report form. The form includes several fields: 'Expense Type' (Office Supplies), 'Transaction Date' (MM/DD/YYYY), 'Enter Vendor Name', 'City of Purchase', 'Payment Type' (*Payment to Employee), 'Amount (including Sales Tax)', 'Currency' (US, Dollar), 'Merchant Zip', 'Sales Tax on Receipt' (circled in red), 'Ship-to-Zip', and 'Tax Exempt Code' (None Selected). A red circle highlights the 'Sales Tax on Receipt' field, which is marked as a required field.

Q: For regular sales tax, who fills in the “Sales Tax on Receipt” field?

A: This must be manually input by the preparer. Sometimes it will be auto-populated; however, this is all dependent on the supplier and not UCSD or Concur. If this field is left blank, Concur will review the Account value, Tax Exempt Code, and Ship-To Zip to determine if use tax is needed to be applied.

Q: What are some common expenses that need use tax applied?

A: Physical goods being delivered from outside of California and no sales tax is listed.

Q: What are some common expenses that do **not** need sales or use tax applied?

A:

- Advertising
- Consulting services
- Human Subject Express Card retail gift card purchases
- Installation/Maintenance/Training services
- Repair labor
- Testing/laboratory services where only data is received
- Shipping/ mailing/ freight/ UPS charges/ FedEx charges
- UPS "hazardous charge" (FedEx, etc. may add similar charges for shipping certain materials)
- Computer software received electronically
- Computer software maintenance, where upgrades are received electronically
- Human whole blood, plasma, blood products, and blood derivatives, or any human body parts held in a bank (repository for human body parts) for medical purposes (including human stem cells)