

CORPORATE TRAVEL POLICY

(Updated August 2015)



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TRAVEL POLICY PURPOSE AND ENFORCEMENT

Purpose

This document provides guidelines and establishes procedures for employees incurring business travel and entertainment expenses on the company's behalf.

Objectives:

- To ensure all employees have a clear and consistent understanding of policies and procedures for business travel and entertainment.
- To provide business travelers with a reasonable level of service and comfort at the lowest possible cost.
- To maximize the company's ability to negotiate discounted rates with preferred suppliers and reduce travel expenses.

Scope

This travel policy applies to all employees of Mountain Hardwear/Montrail and all those traveling on behalf of Mountain Hardwear/Montrail.

Contractors and Vendors

Reservations for contractors, vendors, or any other non employee must follow the guidelines of the Vendor/Contractor Policy accessible from the Travel Portal.

Note: Managers in charge of negotiating agreements with contractors **MUST** make them aware that they will be required to follow this policy.

Please note: Business Class travel is never allowed for third party suppliers.

Responsibility and Enforcement

The traveler is responsible for complying with the travel policy. The approver is responsible for accurately reviewing expense reports for compliance.

The company will reimburse employees for all reasonable and necessary expenses while traveling on authorized company business.

The company assumes no obligation to reimburse employees for expenses that are not in compliance with this policy.

Travelers who do not comply with this travel policy may be subject to:

- Delay or withholding of reimbursement

- Disciplinary action

Who to Call on Travel Policy Issues

Any questions, concerns or suggestions regarding this travel policy may be directed to the Travel Manager, Carolyn Greenwood at x4310.

MAKING TRAVEL ARRANGEMENTS

Method of Booking Travel

All travel paid by MHW/MTR must be booked either through **Columbia Sportswear Travel Department** or Columbia's online booking tool, **Concur Travel**. Employees who plan to travel should activate their travel profile account prior to booking their travel. For information on how to activate a travel account, go to Travel Portal or call the Travel Department at x4430.

The traveler is responsible for providing information such as charge/credit cards numbers, address, phone numbers(s), title, medical restrictions, special meal requirements, and seat preferences.

Booking on the Internet

Booking travel on any other internet site or travel agency (other than above) is not allowed as it limits our ability to measure the amount of business being directed to our preferred travel vendors. As a result, this can negatively impact future negotiations for up-front discounts and financial incentives we have in place with airlines, hotels, and other travel providers.

Booking company travel on the internet has the following implications:

- Little or no flexibility for changes once a ticket is purchased
- No ability to void a ticket without penalty
- No system to capture data for reporting and vendor negotiations
- No tracking system for unused, non-refundable tickets or refunds
- No consolidation of air, car, and hotel volume for contracts.
- No way of tracking the location of an employee in case of emergency

If you do find a lower fare on the internet please contact the travel department with the details. They will be able to match an internet fare without all the added restrictions.

Obtaining Travel Authorization

The travel request must be submitted and approved at least fourteen (14) days prior to travel. Employees must obtain authorization from their Manager.

MHW/MTR Designated Travel Agency

Travel and Transport is MHW/MTR's designated travel agency through which all air travel, lodging, car rental and rail travel reservations including en route changes must be made, unless there is an explanation accompanying the travel request.

Travelers should make reservations as early as possible to take advantage of advance purchase discounts.

Corporate Travel Department:

- Regular Office Hours: Monday through Friday 8:00am to 5:30pm
- Travel Desk Phone: 877.504.2476
- Travel Desk Email: Columbia@tandt.com
- Travel Portal: <https://portal.tandt.com/columbia>
- Travel Manager: Carolyn Greenwood X4310 cgreenwood@columbia.com

Emergency/En Route Changes

Travelers may use the 24-hour, toll-free Emergency Travel Center phone number, 877-504-2476 after normal business hours ONLY. This number appears on the itinerary accompanying each ticket. You must contact the travel department for changes during normal business hours.

Employees Travelling Together

No more than 3 executives, Vice President or above, or more than 9 employees may travel together in the same aircraft. If it is necessary that they do so, exception approval must be granted by the Executive Vice President (EVP) or Senior Vice President (SVP) in charge of the Department.

DOMESTIC AIR TRAVEL

Airline Class of Service

All domestic air travel must be in Coach class.

Employees are expected to use the lowest logical airfare available.

Premium Economy, Economy Comfort or similar seating are not allowed when there is an additional expense to the company. Travelers may purchase this type of seating with the airline at their own expense.

Upgrades for Domestic Air Travel

Upgrades at the expense of the company are NOT permitted. Upgrades are allowed at the traveler's personal expense.

Lowest Airfare Definition

Travelers must book their domestic travel at least seven (14) days prior to departure date whenever possible. Travelers are expected to book the lowest logical airfare as determined by the travel manager or Concur Travel. In order to accomplish this, routing requiring one interim stop may be booked instead of non-stop flights provided:

- Savings is more than \$200 for connecting flights vs. nonstop.

Preferred Airlines

The Company has negotiated special rates with specific carriers. Travelers must use these preferred carriers whenever possible. For domestic travel, the Company's preferred airlines are Southwest, Delta, United, and Alaska Airlines.

Airline Frequent Flyer Programs (Special Incentive)

Traveling employees may retain frequent flyer program benefits. However, participation in these programs must not influence flight selection, which would result in incremental cost to the company beyond the lowest available airfare, as defined in this policy.

Lost or Excess Baggage

The ultimate responsibility for retrieving and compensating lost baggage lies with the airlines. The company will not reimburse travelers for personal items lost while traveling on business.

Employees will be reimbursed for excess baggage charges only in the following circumstances:

- When traveling with heavy or bulky materials or equipment necessary for business.
- The excess baggage consists of company records or property.

Airline Fees for Baggage

Business travelers are allowed to check one piece of luggage at the expense of the company. If more bags are needed for business purposes please obtain manager approval for the additional expense prior to travelling.

Cancellations

When a trip is canceled after a paper ticket has been issued, the traveler should immediately return the ticket to the Travel Department. This ticket may be refunded or used toward future travel before their original departure date.

All trips must be cancelled prior to departure. Airline regulations stipulate that an air itinerary must be cancelled prior to departure or the unused portion of the ticket has no value. Cancellations may be made during regular business hours by calling Travel and Transport at 503-985-4430 or 503-985-1510. Cancellations outside of regular business hours may be made by the After Hours Emergency Service at 877-504-2476 or directly with the Airline.

Family Emergency While Traveling

In case of a family emergency when traveling, the employee is required to contact their regional HR Manager (re family death or accident) and the travel desk to change their flight. If this is not possible and a new ticket must be issued, the Company will reimburse the employee for 100% of the cost of the ticket.

Air Travel Payment Procedures

Air travel costs will be paid by the traveler's corporate credit card or the company's corporate credit card which has been designated for air travel.

INTERNATIONAL TRAVEL

Airline Class of Service

All international air travel must be in Coach Class.

Premium Economy, Economy Comfort or similar seating are not allowed when there is an additional expense to the company. Travelers may purchase this type of seating with the airline at their own expense.

Advance Planning and Insurance for International Travel

Columbia Sportswear has contracted with two well-known carriers, International SOS and CIGNA International, to provide employees with a complete international benefits abroad program. The CSC program provides medical and security evacuations, urgent medical care, legal assistance, and travel assistance for employees traveling overseas. (NOTE: Employer sponsored health benefits may not provide coverage while traveling overseas.)

Prior to traveling overseas for the first time with MHW/MTR, employees **ARE REQUIRED** to carry International CIGNA Medical Benefits Abroad and SOS Emergency Services policy information and membership cards. Also visit the Travel Page on the Intranet and become familiar with the links under Travel Documents such as Travel Profile & Request forms, Passports & Visas, International Travel & SOS, and Providence Traveler's Clinic.

Making International Travel Reservations

Employees anticipating travel to international destinations must notify the Travel Department at least twenty one (21) but **preferably thirty (30) working days prior** to the proposed departure date whenever possible.

For purposes of this policy, international travel is defined as:

- all destinations outside the U.S. (excluding Canada, Mexico and the Caribbean)

Airline Class of Service for International Travel

Employees are expected to use the lowest logical airfare available.

Employees must use Coach Class. Upgrades at the expense of the Company are not permitted.

Premium Economy, Economy Comfort or similar seating are not allowed when there is an additional expense to the company. Travelers may purchase this type of seating with the airline at their own expense.

Preferred Airlines for International Travel

Travelers must use the Company's preferred carriers whenever possible. For international travel the Company's preferred airlines are: Delta, Air Canada, and United.

Visas

For assistance in obtaining visas, travelers should visit the Trivisa web site: <http://trivisa.com/?accountcode=CC1437> (this information can also be found on the Travel Portal). Visa applications can be obtained from this site. Please contact the Travel Department to arrange for Visa and/or passport photos.

Passports

Whether you need to apply for a new passport or renew your current passport, convenient step by step instructions and passport forms can be easily obtained from the U.S. Department of State website at: http://travel.state.gov/passport/passport_1738.html

State Departments Travel Advisories

Employees will not be required to travel to any country that has a State Department Travel Advisory issued for it. The Travel Department can provide these advisories.

LODGING

Making Hotel Reservations

All domestic hotel reservations should be booked through the Travel Department or Concur online booking tool. There are several reasons why booking through the Travel Agency is preferred:

- All hotel bookings are tracked for reporting purposes and used in the negotiation process for future CSC hotel rates.
- Any commissions relating to agency booked travel is rebated to Columbia Sportswear/Mountain Hardwear.
- In the event of an emergency situation, reports can be easily accessed to provide the location of all employees.
- Should any problem arise from an agency booking, the agency has leverage in providing support to resolve the problem.

NOTE: Should you find a rate on the internet that is considerably lower than that offered by the agency, please contact the Travel Department for assistance.

Room Type

Travelers are entitled to stay in a single room with a private bath with the **exception of trade shows and sales meetings**. Upon check-in the traveler should inquire if a lower rate or free room upgrade has become available, as hotels often offer unpublished special rates or packages. Travelers may accept room upgrades to suites or executive floor rooms if the upgrade is at no additional cost to the company.

Hotel Cancellation Procedures

Travelers are responsible for canceling hotel rooms and must contact:

- The Travel Department
- The hotel if cancellation is required outside Travel Department hours
- OR the afterhours hotline: 877.504.2476

Travelers will be held responsible and will not be reimbursed and/or charged for “noshow” charges unless there is sufficient proof that the billing is in error, at which time a credit will be issued to the credit card used for guarantee. Cancellation policy and hotel phone number prints on all itineraries.

Preferred Hotel Programs

Traveling employees may retain hotel rewards programs; however, participation in these programs must not influence hotel selection when there is a lower priced or preferred hotel available. Any incremental cost to the Company beyond the lowest available hotel as defined in this policy is not allowed.

RENTAL CAR

Making Rental Car Reservations

At this time Hertz is Columbia's preferred car rental agency and Avis / Budget is secondary. Another company may be requested if rates are comparable to those of preferred vendors; however the traveler would need to accept all liability personally.

Rental car reservations must NOT be made directly through the rental car company.

Rental Car Categories

Travelers will be booked in the following rental car categories:

- Compact Car
- Midsize if three (3) or more passengers will be traveling together or if entertaining customers.
- 4 Wheel Drive or chain equipped car may be requested when traveling in inclement weather if safety is a concern.
- GPS/Navigation systems may be rented if required. But must be approved by a manager.

At the time of rental, the car should be inspected and any damage found should be noted on the contract before the vehicle is accepted.

Traveler should decline gas option.

Rental Car Insurance – Domestic

The company has made provisions for insuring **domestic** rental cars against damage, therefore ALL optional insurance offered by the car companies should be declined as they are not a reimbursable expense.

Rental car insurance is **not** automatically included in the company-negotiated rate with our preferred vendors. Insurance is covered by the Company's designated insurance company and all employees are required to carry a copy of the Insurance Identification Card found on the Travel page on the IntraChange website.

Returning Rental Cars

Every reasonable effort must be made to return the rental car:

- to the original rental city unless approved for a one-way rental
- intact (i.e., no bumps, scratches or mechanical failures)
- on time, to avoid additional hourly charges
- With a full tank of gas (Gas charges billed by car rental agency are not reimbursable.)

Rental Car Insurance – International (excluding Canada)

Insurance coverage for International locations should be purchased with the car rental company at the time you pick up your car. Please purchase the car rental company's recommended Collision/Liability Damage Waiver (CDW/LDW) and Theft Protection (TP) insurance at the counter when you pick up your car.

Rental Car Accidents

Should a rental car accident occur, travelers should immediately contact:

- the rental car company
- local authorities, as required
- Columbia's designated insurance company (all employees should carry an Insurance Identification Card found on the IntraChange under Travel Department)

All claims must be reported immediately, but in no event later than 20 days following the date of loss.

NOTE: All reported accidents will be kept on record and repeated incidents could be cause for disciplinary action.

Traffic Violations

If you receive a traffic citation while using a rental car on Company business, you are responsible for all fines, court costs, etc.

If you receive any traffic citation involving the alleged use of alcohol or other intoxicants or drugs while on Company business, whether in a rental car, company-owned or personal vehicle, you must notify your manager or the person in charge within four hours of the citation.

OTHER TRANSPORTATION

PERSONAL CAR USAGE GUIDELINES

Employees may use their personal car for business purposes:

- If it is less expensive than renting a car, taking a taxi or alternate transportation
- If it is more timely than taking public transportation
- When transporting company good for delivery
- When entertaining clients
- When the employee's position requires the employee to use their car to perform their job duties.

Whenever practical, two or more persons traveling to the same location should travel in the same automobile.

Frequent use of personal vehicles for business is not encouraged, unless the vehicle use is required for the employee to perform their job duties. It is the personal responsibility of the owner of a vehicle being used for business to carry adequate insurance coverage for their protection and for the protection of any passengers.

Proof of Insurance

Operators of personal vehicles on Company business must have and provide evidence to the Company of full liability insurance (personal injury and property damage) in at least the minimum limits required under applicable state law.

Important: See "Accidents, Vandalism and Theft" below.

Operating Expenses

The Company reimburses employees who are authorized to use their personal automobiles on Company business at a rate-per-mile equivalent to that currently paid by the federal government. This is intended to cover all normal operating expenses (gas, oil, maintenance, insurance, etc.).

Safety

The Company expects you to operate both Company and personal automobiles in strict compliance with applicable traffic laws and regulations. Also, the driver and all passengers must wear seatbelts. Hitchhikers are not to be picked up under any circumstances.

Accidents, Vandalism and Theft

If you are involved in an accident while using a personal automobile on Company business, immediately notify your manager or the person in charge and provide copies of appropriate accident report forms (as required by law enforcement agencies and insurance companies) to the Company within 24 hours of the accident.

Because mileage reimbursements cover all operating expenses (including insurance), you are required to use your own insurance to cover any accidents, vandalism, or theft that

may occur while driving your personal vehicle on Company business. However, in the case of an accident, if you have collision insurance and are found to have exercised reasonable care to prevent the accident, the Company may reimburse the deductible. In the case of vandalism, if you have comprehensive insurance and have exercised reasonable care to prevent vandalism or theft, the Company may reimburse the reasonable value of the personal property or repairs, subject to a \$50 deductible and a \$200 maximum for each occurrence, excluding losses involving stereo, cassette or CD equipment, tapes, CDs, CB or amateur radios, special wheels or wheel covers, and similar equipment.

Note: Since you are required to use your own insurance in these situations, you should consult with your insurance agent to determine the type and amount of coverage that is appropriate. Many insurance policies require you to inform the insurer in advance if the automobile is to be used for any business purpose, and the insurer may deny coverage if you have not done so. It is important that you discuss this subject with your insurance agent prior to using your personal automobile on Company business.

Traffic Violations

If you receive a traffic citation while using a personal automobile on Company business, you are responsible for all fines, court costs, etc.

If you receive any traffic citation involving the alleged use of alcohol or other intoxicants or drugs while on Company business, whether in a Company-owned or personal vehicle, you must notify your manager or the person in charge within four hours of the citation.

Reimbursement for Personal Car Usage

Travelers will be reimbursed for business usage of personal cars:

- At the fixed rate set by the IRS

Employees will not be reimbursed for any repairs to their personal car even if these costs result from business travel.

Employees will be reimbursed for mileage to the extent it exceeds that of their normal commute. For example, if the employee normally drives 10 miles round trip from home to the MHW/MTR office and the round trip from home to the airport is 30 miles; the employee would be reimbursed for 20 miles. If travel to the airport occurs on an evening or weekend when the employee would not normally be driving to the office, the mileage is reimbursable.

To be reimbursed for use of their personal car for business, travelers must provide on their expense report:

- Purpose of the trip
- Date traveled

- Location to and from
- Number of miles traveled
- Receipts for tolls, parking, and any miscellaneous expenses
- Mileage log (manual expense report)

Airport Parking

Only economy parking will be reimbursed. Park 'N Fly, Quick Park and PCA are options for parking at Oakland Airport. Park 'N Fly, PCA and Skypark are options for parking at San Francisco Airport.

Ground Transportation To and From Terminals

Employees traveling to the same location should share ground transportation to and from the airport whenever possible.

- The Company will pay for airport transportation based on the equivalent of driving your car and parking. For example; economy parking at the Oakland PCA lot is \$12.00 per day. If you are gone for 2 days, the allotted ground transportation amount is \$24. Thus, if you have opted to take a taxi or shuttle that costs \$60 round trip, you will be personally responsible for \$36. EXCEPTION: If you are carrying multiple garment bags, samples, or other business equipment a shuttle service may be arranged by the MHW/MTR travel manager for your convenience
- Upon arrival to your destination, for short distances, airport limousines and vans are to be used in place of rental cars whenever cost is less.
- Employees traveling to the same location should share ground transportation to and from the airport whenever possible.
- Hotel courtesy vans should be used whenever possible

TELEPHONE USAGE

Personal Phone Calls while Traveling

For Domestic Travel: Not to exceed 2 calls per day, 15 minute maximum each. No more than one during peak calling times.

For International Travel: Not to exceed one call per day, 15 minute maximum. Please contact Kristina Coker at x4913 for international calling card information.

Hotel Phone Use: Travelers should not make direct dialed calls from hotel rooms. Use a charge/credit card, calling card, or public phone, bill to home, or call collect whenever possible.

Personal Cellular Phone Reimbursement

Travelers using personal cell phones while traveling on business will be reimbursed for calls:

- which are reasonable and necessary for conducting business

MEALS AND ENTERTAINMENT

Personal Meal Expenses

Personal meals are defined as meal expenses incurred by the traveler when dining alone on an out-of-town business trip. Travelers will be reimbursed for personal meal expenses up to the maximum daily allowance. Any exceptions require manager approval.

Business Meal Expenses

Business meals are taken with clients, prospects or associates during which a specific business discussion takes place. Employees will be reimbursed for business meal expenses according to actual and reasonable cost.

Entertaining Customers

Entertainment expenses include events in which a business discussion takes place during, immediately before, or immediately after the event.

Travelers will be reimbursed for entertaining customers:

- if the person entertained has a potential or actual business relationship with the company
- if the expenditure directly precedes, includes or follows a business discussion that would benefit the company

The following entertainment expenses are reimbursable:

- transportation to and from the event
- meals and beverages consumed at the event

Tipping for Meals

Tips should be no more than 20% of the bill.

Any tips considered excessive will not be reimbursed. As a general rule, employees should not tip more than they would on a personal trip.

Spending Limits

Travelers will be reimbursed for actual documented meal expenses (i.e., with proper and original receipts) up to the maximum daily allowances as listed below:

- Continental United States \$50/day (exception: New York City \$90 per day)
- International \$90/day

Spending Guidelines

Travelers should use the following dollar amounts as a *guideline* as to what the company considers reasonable meal expenses. This is listed to illustrate that the maximum daily allowance should not be spent all on one meal. In addition, if breakfast is included in your hotel rate, you would be expected to have that meal at the hotel and thus your meal expenses should go down approximately \$10 for that day. The same rule would apply if you were attending a seminar or training class that provided lunch.

- breakfast \$10
- lunch \$15
- dinner \$25
- total per day \$50

Documentation and IRS Requirements

An original receipt must be submitted with the expense report for ALL expenses over \$15.00.

In addition, for business meal and entertainment expenses, the following documentation is required by the IRS and must be recorded on the expense report:

- names of individuals present, their titles and company name
- name and location of where the meal or event took place
- exact amount and date of the expense
- specific business topic discussed

PAYMENT METHODS

Company Issued Credit Card and Traveler Benefits

The company's credit card vendor is Wells Fargo Bank. Under the terms of the company's agreement with Wells Fargo Bank, travelers receive the following benefits when using tickets that are charged to a Mountain Hardware corporate charge account:

- travel accident insurance
- baggage insurance
- emergency assistance

Customer service is available by contacting Wells Fargo Bank 1-800-932-0036 option # 1 or 415-243-1935 (collect), when traveling outside the U.S. (6am- 6pm PST).

Visa's Travel & Emergency is 1-800-VISA-911. Outside US call collect 1-410-581-9994. View benefits online anytime at www.visa.com/benefits

Company Issued Credit Card Distribution

All employees who meet the following criteria should apply for a company issued credit card which will be issued at the discretion of the CFO.

- travelers who take at least four (4) trips per year
- those who are required to make purchases on behalf of MHW

Applications for a company issued credit card must be approved by your manager. For company credit card information or application instructions, employees should contact the MHW/MTR Accounting Manager.

Personal Use of Company Issued Credit Card

Personal charges are NOT allowed on the corporate card. Any misuse or misappropriation of funds is strictly prohibited and can result in revocation, and or disciplinary action up to termination.

Company Issued Credit Card-Expense Reporting Responsibility

Employees are responsible for reconciling their expense reports on a monthly basis. Please refer to the Wells Fargo Commercial Card Expense Report policy and Procedure Manual for details.

Reporting Lost/Stolen Cards

A lost or stolen company issued credit card must be reported as soon as the traveler discovers it missing. Data on stolen charge/credit cards indicates that unauthorized use of stolen cards is greatest in the first few hours after the theft. The company is liable for charges that the bank will not cover therefore it is crucial that all cardholders call the bank immediately to report it lost or stolen.

To report a lost or stolen card, please call 1-800-932-0036 option #1 or when traveling outside the U.S. (6am- 6pm PST) call 415-243-1935 collect or the Visa Emergency Assistance at 1-800-VISA-911.

Cardholder Employee Termination

Upon termination of employment, all corporate cardholders must:

- Cut the corporate card in half and send it to the MHW/MTR Accounting Manager
- Promptly reconcile account for any remaining balances

Credit Card/ATM Cash Advance Fees

Cash advances and or fees from credit cards/ATMs are not allowed on the corporate card and will NOT be reimbursed from a personal credit card.

Cash Advances

Cash advances are allowed in the following situations ONLY:

- When a traveler does not have a company issued OR personal credit card
- traveler must have Executive Committee Member approval

Cash Advance Issuance

Cash advances will be issued only when requested five (5) working days prior to the planned departure date.

An employee may have only one cash advance outstanding at any given time. Failure to account for a prior advance will result in the denial of any request for additional cash.

Cash Advance Limits

The amount of cash requested should be the minimum necessary to cover anticipated out-of-pocket expenses not chargeable to the employee and or company's corporate card.

The maximum amount advanced will be:

- \$50 per day for domestic travel
- \$90 per day for international travel

Cash Advance Settlement

All cash advances must be accounted for on a travel expense report within seven (7) days after trip completion. If the total expense is greater than the amount advanced, the difference will be returned to the employee after receipt of the travel expense report.

An unused cash advance must be returned immediately when a trip is canceled or postponed more than five (5) days.

Cash advances will not be made until prior advances are accounted for.

Outstanding Cash Advances

Failure to properly account for cash advances may result in:

- notification sent to employee's supervisor/manager
- suspension or cancellation of cash advance privileges
- non-reimbursement for out-of-pocket expenditures

EXPENSE REPORTING

Timing for Expense Report Completion and Submission

Travelers without a corporate card must file a manual expense report no later than 30 days after the completion of their business trip. Failure to submit an expense report within the 30 day time frame could result in non reimbursement by the company. Exceptions may be granted on an infrequent basis based on management approval.

Timing for Corporate Cardholder Expense Report Reconciliation

Employees must reconcile their expense reports by the 18th of every month. If the employee will be on vacation during the statement completion period they should reconcile all charges that appear on their statement before leaving and notify their supervisor of any outstanding items to complete on their behalf and turn into Accounts Payable.

Approval/Authorization Process

All expense reports electronically or manual must be approved by the employee's manager. The Accounting department will review each employee expense report in the following areas:

- approvals
- business purpose
- correct totals
- supporting documentation and receipts
- policy compliance

Acceptable Receipts

The following receipts are acceptable:

- original detailed receipt completed by the vendor
- original or copy of original phone bill
- airfare electronic travel itinerary with dollar amount

Unacceptable Receipts

The following receipts are NOT acceptable, unless accompanied by a full explanation:

- restaurant tear tabs
- photocopies
- credit card statements

Expensing Meals by Category

Each hotel and meal receipt must be recorded separately on the expense report. Meals, phone charges, and other incidentals included on hotel bills **MUST** also be broken out and itemized and or split and reclassified separately (only lodging charges should be listed under hotel expenses).

Documentation Requirements

Travelers must provide the following information on their expense reports for expenditures:

- names of individuals present, their titles and company name
- name and location of where the meal or event took place
- exact amount and date of the expense
- specific business topic discussed
- in the case of entertainment events, the specific time the business discussion took place (i.e., before, during or after the event)

Regardless of IRS requirements, company policy requires receipts for ALL meals, over \$15.00 – certain exceptions MAY be allowed on an infrequent basis.

Travelers must submit the following documentation along with their expense report form:

- Copy of travel itinerary showing dollar amount of airfare and or hotel
- Air/Rail receipts – for any en route changes that result in additional cost
- Hotel – hotel folio plus charge/credit card receipt or other proof of payment, meals included on hotel bills must also be accompanied by itemization of meal charges
- Car Rental – rental car agreement plus charge/credit card receipt or other proof of payment
- Meals/Entertainment – cash register or credit card receipts (no restaurant tear tabs)

When a receipt is not available, a full explanation of the expense and the reason for the missing receipt is required.

Actual bills/receipts must be submitted whenever possible; photocopies will be acceptable only with a detailed explanation as to why the original is unavailable.

Receipts must include the name of the vendor, location, date and dollar amount.

Reimbursement of out of pocket (OOP) Expenses –

Corporate Cardholders:

Reimbursement for APPROVED expenses will be made via the Wells Fargo Commercial Card Expense Reporting Program using (ACH) automatic deposit to the cardholder's domestic bank account. All ACH deposits are made once a month by the 1st business day following the statement cycle date. If the cardholder has provided incorrect personal bank information or the manual reimbursement method is preferred, a check or petty cash will be issued upon completion of the accounting month-end process (approximately two weeks following the 1st).

Non Corporate Cardholders:

Reimbursement of Approved expenses will be available to employees within fifteen (15) working days.

Payment for Meals and Entertainment

When more than one employee is present at a business meal, the most senior level employee *should* pay and expense the bill and list names of all present on expense report.

Guidelines for Tips and Gratuities

Tipping a porter, bellman, chambermaid or waiter should be based on the quality of service rendered. The company will reimburse reasonable gratuities based on the following guidelines:

- Airport porters - \$1 - \$3 per bag
- Hotel bellman - \$1- \$3 per bag
- Restaurant waiters - 20% of total bill
- Chambermaids - as deemed appropriate for special services, such as extra towels, hangers
- Drivers - as deemed appropriate based on number of bags and total bill.

Please check local customs for appropriate tipping when traveling abroad. Some hotels and restaurants include a gratuity in the price, in which case a tip is not necessary unless the service has been exceptional.

Lavish or unreasonable gratuities will not be reimbursed.

EXPENSE SUMMARY**Reimbursable Expenses**

Travelers will be reimbursed for the following miscellaneous expenses as incurred (not per diem):

- air freight for business purposes
- airline change fees when pre-approved by your manager
- business office expenses (fax, copy services, etc.)
- business phone calls
- cellular phone use for business purposes
- facsimiles
- food and beverage
- gasoline – for rental cars only when tank filled prior to return
- ground transportation
- fitness facilities (excluding massage, sauna and salon services) up to \$20 a day when facilities are not offered at host hotel

- laundry/dry cleaning/suit pressing for trips exceeding 7 days
- overnight delivery/postage - for business mailings
- parking
- personal car/leased car mileage
- room service charges
- taxis
- telephone
- tips
- tolls
- visa consulate fees

Disallowable Expenses

- Magazines, books, or newspapers
- Direct-dialed phone calls from hotel rooms
- Movie and/or TV expenses
- Any additional costs for priority boarding, seating or seat selection
- Personal toiletries
- In-flight internet (those employees with a company issued Macbook, iPad, or iPhone go can connect to GoGo at no additional charge to the company - contact IS for more details)

Note: mini bar charges are allowable only if they are within the allotted per diem amount.