

Travel & Entertainment Policy

Revised: August 2011

PURPOSE

This policy sets forth _____ rules that will be applied for job related travel and entertainment expenditures incurred by Associates. Its aim is to establish and communicate equitable standards and effective procedures for controlling travel on company business.

Travel is an essential part of our business today, whether to visit a customer, a project location, or to attend a training seminar. Any Associate may be called upon to travel on _____ behalf and conduct some form of company business. Please remember that you are representing _____ when you travel and that you are required to act and dress in a manner that will always be a credit to yourself, your fellow partners and to _____ as well.

The policy's purposes include:

- ❖ To provide a fair and competitive compensation to associates for time spent traveling to and from jobs at the beginning and end of the work day, as well as out of town.
- ❖ To have cost-effective methods of managing travel and entertainment expenses.
- ❖ Identifying regular pay versus travel pay time.
- ❖ Clarifying Associate responsibility for controlling and reporting travel and entertainment outlays.
- ❖ To ensure we are able to provide competitive pricing to all customers.

Our basic policy is that Associates who must be away from home on company business should travel comfortably but economically and should exercise the same care in incurring expenses that they would when traveling for personal reasons. Thus we expect each Associate to exercise good judgment in incurring travel expenses and to obtain prior Management approval for any expenditure not specifically covered under this policy.

Responsibility

It will be the responsibility of the Associate to read and understand this policy.

The Accounting Department will be responsible to ensure proper documentation is noted, attached, distributed to the appropriate account numbers, entered into the computer system for checks to be cut, and distribute the expense checks.

The Associate's Project Manager/Supervisor will be responsible for requesting the food allowance check from the accounting department prior to your departure.

The Associate will be responsible for accurately tracking, calculating and reporting travel time on their timecards in accordance with this policy. Meal periods should be deducted from all travel time. The Associate will also be responsible for retaining the proper receipts and documentation to satisfy the IRS reporting guidelines. The Associate is also responsible for completing any required expense forms.

TRAVEL

Associates in positions classified as non-exempt under the Fair Labor Standards Act are eligible for compensation for the time they spend traveling.

- Compensation for travel time will be based on jobsites which are **more than 60 miles from your point of departure** (_____ office or your home whichever is closer to the job).
- Compensation is paid for **only (one) 1 way of the trip daily, not both going to and from.**
- Mileage reimbursement will be paid according to the IRS's federal reimbursable amount per mile. This rate will be adjusted as the IRS adjusts their rates.
- When a company vehicle is made available, associates will be expected to use this transportation without receiving mileage reimbursement.
- Only when a company vehicle is not available will _____ reimburse for mileage for your personal vehicle usage if the following conditions have been met.
 - Driver of vehicle has a valid driver's license and vehicle is fully insured with evidence provided to Human Resources.
 - Obey use of operating laws including but not limited to:
 - Wearing of seatbelts
 - No intoxicated use of motor vehicle
 - Vehicle is used to car pool other associates if other associates in the area are going to the same job.
 - An expense sheet listing the beginning and ending miles must be turned in to the job's Project Manager/Supervisor for approval before payment will be made.
 - *Note: No mileage will be paid because associate was late, missed their ride or failed to car pool.*

It is the responsibility of each associate to provide his or her own transportation to and from work. Travel between home and work or between the hotel and worksite is considered normal commuting time and is not eligible for compensation. The time spent traveling from job to job within a normal workday will be paid at standard hourly rates. No prevailing wage rates (white sheet rates) will be paid for travel time. Prevailing wage rates are only required to be paid for work performed on the site of a project.

The mileage and amount of time it takes to reach the jobsite will be predetermined by the Project Manager/Supervisor who will inform the appropriate associates at the beginning of the job, or whenever you are placed on a job more than 60 miles from your departure. If an Associate requests a specific travel itinerary or mode of transportation that is different from the one authorized by the company, only the estimated travel time associated with the itinerary and mode of transportation that has been authorized will be eligible for compensation.

If you are an authorized driver and are involved in an accident while driving a company vehicle, our insurance will cover you even if you are found liable. **Any accident, while on company time or involving a company vehicle, must be reported immediately, not only to the authorities, but also to management** so the appropriate incident reports can be completed and submitted as insurance claims.

Travel Arrangements

All travel arrangements must be approved by the job's Project Manager/Supervisor prior to arrangements being made. The Company will arrange for air transportation, car rental, hotel, etc. unless otherwise stated. The traveler will receive an itinerary, which will detail these travel arrangements as well as distribute the tickets.

Each traveler should attempt to plan his/her trip at least 7 days in advance in order to receive lower fares. If a change in the pre-arranged itinerary becomes necessary, the coordinator of your

arrangements must be notified immediately. All changes must be pre-approved by the job's Project Manager/Supervisor prior to changes being committed. If these changes are not pre-approved or made through the appropriate channels, the Associates will be responsible for the additional costs.

Credit Card Receipt Forms/Expense Reports

A credit card receipt form is required in all cases where an Associate is committing company funds for the purchase of goods and/or services, except where company rules require the use of a purchase order. This is required if you are using a corporate credit card. If you are using your own personal credit card/funds you will be required to complete a company expense form.

Documentation - The following receipts are required in order to provide adequate documentation:

- ✓ Airline ticket receipts, if not booked by company
- ✓ Car rental receipts
- ✓ Hotel bills
- ✓ Credit card receipts (originals)
- ✓ Taxi or toll receipts
- ✓ All entertainment expense receipts

Any charge made on the company credit card should be turned into the office with the appropriate receipt form. Costs related to Entertainment must make note to all personnel who participated on the receipt as well as the purpose of the expense. Any reimbursement of mileage for personal vehicles must include the purpose and number of miles.

Receipt forms for corporate charges are required to be turned in daily, particularly if related to job or equipment costing.

This documentation is required for tax purposes to comply with adequate accounting regulations.

Per Diem (Food Allowance)

All Associates will be paid per diem to cover their meals and incidental expenses. The per diem rates will be determined annually and are subject to management discretion. Per diem is paid where there is an overnight stay under the following circumstances:

- If the job is more than 60 miles from your point of departure (_____ office or your home whichever is closer to the job) and required an overnight stay.
- Associate is being paid travel time.

Example: Working a five-day workweek and you arrive at the job on Monday morning. You will stay overnight in a motel Monday through Thursday. You will return home on Friday after work. The per diem would be 5 days.

If the stay is NOT as long as originally estimated, the associate is required to reimburse _____ the allowance for each day not on the road. If the stay is longer than originally estimated, _____ will reimburse the associate the balance of their stay on their return or send additional funds, if necessary. *(It should be understood that all associates should take extra money as _____ will not guarantee that any additional money will be sent prior to their return.)*

Motel and Lodging

Lodging will be provided at no cost to the associate for overnight jobs and it is expected that all personnel of the same gender shall share rooms (2 per room). _____ will only pay for the room, hotel parking and applicable taxes. All other expenses are the Associate's responsibility. If any expenses other than room and tax are on the direct billing or company credit card, the Associate will be responsible for paying those items directly to the hotel or _____ before the bill is finalized and submitted to the credit card company.

Non-Reimbursable (Personal) Expenses:

The following is a **partial** listing of items that are considered non-reimbursable:

- Personal entertainment (e.g. bar bills, in-flight movies)
- Lost or damaged luggage and contents
- Traffic or parking fines
- In-room movies and pay television
- Hotel health club and spa fees
- Taxis for sightseeing

It is the company policy that personal expenses are NOT to be charged on the corporate credit card. Personal charges will be the associate's responsibility to reimburse _____. If there are personal charges on company credit cards it will be at the employer's discretion as to disciplinary action. Revocation of the Associate's corporate credit card holding may be included. At that point, it will become the Associate's responsibility to charge or pay for all company expenses on their personal accounts and then submit for reimbursement on the weekly expense form.

I have read and understand the Travel Policy.

Associate Signature

Date