

Travel & Expense Policy

Revision: July 8, 2019

This policy defines our business travel process and requirements. It also defines the business-related expenses Data Analysis Incorporated will reimburse. Included are guidelines to help you make informed choices and find the right balance between reasonable cost, convenience, and safety. Prior to traveling, it is your responsibility to understand and follow this policy.

EMPLOYEE TRAVEL ARRANGEMENTS

Employees must arrange all travel (airfare, lodging, and ground transportation) through the [Concur Travel and Expense](#) online booking tool. By booking travel through Concur, we ensure that arrangements are made in compliance with policy, volume discounts are leveraged, and corporate HQ receives location information to support employees in the event of a travel disruption.

Administration and Finance will be reviewing expenses to ensure employees are following the policy.

VISAS AND PASSPORTS

Employees traveling internationally should check that their passport is current with at least six-month validity and three blank visa pages. Employees may never travel on a tourist visa when traveling on business but rather should obtain a business visa (or equivalent) as necessary prior to the scheduled departure date. Expenses associated with obtaining a business visa or passport, e.g. certified copies of birth certificates, for business travel are reimbursable.

CORPORATE PURCHASE CARD (P-CARD)

A corporate Wells Fargo P-card (credit card) or corporate American Express card will be provided to associates based on need and manager approval. Each corporate card has preset spending limits. If you encounter a situation where you expect you may exceed your limit

(international travel, rebooking because of flight cancellations, emergencies, etc.), please email your manager and cc: La Keisha Raymond in Accounting for an increase in your spending limit.

All associates who are issued the card will be responsible for abiding to the terms and conditions of use as stipulated in the Cardholder User Agreement. Each associate will be required to reconcile their billing each month in a timely manner and submit the expense to their manager for approval. Additional details on the use of the card will be provided to each associate assigned a card.

Your corporate credit card should be used to book all business travel, lodging, and meals.

If you are travelling outside the United States, contact La Keisha Raymond in Accounting with specific dates and locations of your upcoming travel so they can set travel notices on your corporate P-card. Failure to inform account may result in your P-card being denied outside the United States.

PROCESS FOR BOOKING TRAVEL

Data Analysis Incorporated has partnered with Christopherson Travel, which offers a travel booking site within the **Concur Travel and Expense** system.

All travel bookings (Airfare, Hotel, and Transportation) should be booked inside **Concur Travel and Expense**.

If booking outside of Concur is deemed necessary, associates are required to use **TRIPLink** and **Concur Travel and Expense** to reconcile their itinerary.

Data Analysis Incorporated does not pay for travel time for exempt employees. An exempt employee is one whom does not receive overtime pay, nor do they qualify for the minimum wage, as set out in the Fair Labor Standards Act.

Travel time for non-exempt employees is reimbursable. Travel time outside normal work hours is reimbursable at minimum wage and travel pay during normal work hours is the employee's normal rate.

EXPENSE REPORTS

Associates must submit expense reports electronically online in **Concur Travel and Expense**. You may submit an expense report for cash reimbursement and reconcile your corporate Wells Fargo Purchase Card (P-card) and/or corporate American Express Card expenses in Concur.

Your **Concur Travel and Expense** username/password is the same as your network login at Data Analysis Incorporated.

All expenses must be supported with a receipt. Please download the Concur mobile app (<https://www.concur.com/en-us/mobile>) to learn how to photograph and submit receipts electronically.

Once an Associate has submitted their Expense Reports for review, Managers **MUST** approve or reject within a reasonable timeframe. Associates will not get reimbursed until the expense is approved by the manager.

Accounting will interact directly with the user on any issues thereafter.

Listed below are typical business expenses and the documentation required to submit with an expense report:

- Airfare – passenger itinerary with class of travel and \$ receipt. Flights booked in Concur will automatically submit all necessary expense details. If booked outside of Concur, please email receipt to plans@tripit.com
- Lodging – folio or itemized statement. Lodging booked in Concur will automatically submit all necessary expense details. If booked outside of Concur, please email receipt to: plans@tripit.com
- Car rental – rental agreement plus credit card receipt. Car rentals booked in Concur will automatically submit all necessary expense details. If booked outside of Concur, please email receipt to: plans@tripit.com
- Uber/Taxi – receipt with date, destination to and from, and amount
- Meals – credit card receipt and non-itemized cover receipt
- Entertainment – credit card receipt and itemized receipt.

Expense reports should be fully completed in a timely manner.

Any expense report more than 60 days outstanding, will not be reimbursed.

AIR TRAVEL

All flights are to be booked as economy (coach) class tickets. First-class air travel is not permitted.

Premium economy and business class exceptions are noted below.

Class of Service	Conditions
Premium economy (sometimes called economy plus)	Permitted for flights that are five hours or more in-flight time. NOTE: When premium economy is not offered or available, economy should be booked. In these circumstances, offers such as extra legroom (as an upgrade to an economy seat, not to a business class seat) are permitted.
Business class	Permitted for flights that are eight hours or more in-flight time.

All air travel arrangements are to be made via the Concur Travel and Expense website. Flight selection should be based upon the best price, provided that the flight provides an efficient schedule for the day/time of travel needed.

Over the phone booking with Concur travel agent is acceptable for multi-city layover or international travel.

Associates should make their best effort to plan their trips in a timely manner to obtain the most favorable airline rates with a minimum of 14 days in advance.

Any personal travel arrangements made in conjunction with business travel is the responsibility of the associate and will not be reimbursed.

Please note class upgrades, flight insurance, and airline club fees will not be reimbursed. Baggage fees and in-flight internet are eligible for reimbursement. Cancellation and penalties will be reimbursed if the change is dictated by business or reasons beyond your control. Unused tickets are property of Data Analysis Incorporated.

Expense reimbursement outside the employee's credit card reconciliation will be made via **Concur Travel and Expense** to the employee's bank account. Employees will be required to provide a bank routing number and account number to facilitate ACH money transfer. Data

Analysis Incorporated will not withdraw money from an employee account to reimburse for expenses not covered under the Travel & Expense policy. Employees will have full control over scheduling payments. Data Analysis Incorporated will deposit expense reimbursements within two weeks of receiving an approved expense report.

LODGING

Data Analysis Incorporated will cover actual room costs, plus taxes, and fees incurred during business travel. Additional reimbursable hotel expenses include internet and laundry (if stay is longer than five days).

Only standard rooms are reimbursable. Please include an itemized hotel receipt or folio. Personal incidentals, in-room movies, and health club fees will not be reimbursed.

Rooms over \$500/night require prior approval.

All room reservations must be guaranteed for late arrival. It is the associate's responsibility to cancel reservations directly with the hotel. Any charges due to "no-show" will be the associate's personal responsibility. Cancellation fees done with proper notice or due to extenuating circumstances will be reimbursed.

Half-day rates are reimbursable if your flight leaves after 6:00pm.

GROUND TRANSPORTATION

Use the most practical, economical means of ground transportation that meets the business need and provides the appropriate level of security and safety

- **Car Rental**

Associates should use Budget or Avis. In general, mid-size or smaller cars are within policy; however, the size and type of the rental car should be appropriate for the number of people in the car and the road conditions on which it will be used. Hybrid rentals are allowed. Electronic toll payment options for rental cars are considered reimbursable. Navigation systems (GPS) will not be reimbursed.

Except under special circumstances, associates should refuel their rental cars prior to returning. All associates should waive the collision damage waiver (CDW) when traveling domestically or internationally.

- Personal Car

Associates will be reimbursed for the cost of using their own car for business at a rate of **\$0.545** per mile per IRS guidelines found at <http://www.irs.gov/Tax-Professionals/Standard-Mileage-Rates>. This reimbursement is intended to cover all costs of operation, including gas, excepting parking and tolls, which will be reimbursed separately.

- Public Transportation

Uber, Lyft, taxi, train, commuter bus, and airport shuttle fares that take you between:

- a business meeting and another business meeting
- airport or train station and your hotel
- your hotel and the location of your customers/clients or your business meeting.

- Rail Transportation

Standard class of rail is preferred. Business class and high speed, express business class rail, e.g. Acela, may be reserved for rail travel when more flexibility is necessary.

Please note travel tips (up to 20%) and parking and tolls associated with business travel will be reimbursed. Limousine service and traffic and parking violations will not be reimbursed.

Transportation expenses between your home and office are personal commuting expenses and will not be reimbursed.

PERSONAL MEALS

The daily personal meal reimbursement rate is up to \$75 per day for travel in the U.S. The maximum includes any daily combination of meals, snacks, minibar, beverages (non-alcoholic and alcoholic), tax, and tip.

Please note that this is a maximum, not a per diem. Tips are not to exceed 20%.

The reimbursement rate for lost or missing receipts is up to \$25.

If two or more associates are dining together and separate checks are not requested, the senior associate should pay for the meal and submit the amount on an expense report for reimbursement

No personal meals will be reimbursed for local travel. Your local travel area is defined as your home city or the general area where your place of business or work is located.

Current daily personal meal reimbursement rates for commonly visited United States destinations are listed below:

- New York \$100
- Boston \$100
- Chicago \$100
- San Francisco \$100
- Los Angeles \$100
- Other cities \$75

The meal reimbursement rate for foreign travel will be based on U.S. State Department reimbursement rate can be found at https://aoprals.state.gov/web920/per_diem.asp.

As a general guideline only, here are some target meal reimbursement rates commonly found as of 1 November 2018: (note: actual reimbursement rate will be defined per above website rates).

- London \$183
- Frankfurt \$136
- Edinburgh \$142
- Abu Dhabi \$168
- Mumbai \$129
- Bengaluru \$141
- Hong Kong \$180
- Shanghai \$143
- Beijing \$119
- Tokyo \$219
- Singapore \$132
- Toronto \$118

BUSINESS MEALS

Business meals are not subject to the \$75/day limit (or international \$ limit) and will be reimbursed if reasonable and not excessive and if the meal includes business clients, business partners, or current or prospective associates.

Only DAI managers are authorized to provide for associate group meals.

All business meal expenses must include: attendee name(s), company name(s), business purpose, and line-item receipt.

MOBILE DEVICE, TELEPHONE, AND INTERNET GENERAL USE GUIDELINES

All business calls and roaming charges will be reimbursed.

International roaming voice and data fees are expensive. When traveling, use lower cost alternatives such as leveraging wireless networks and using the internet access at your hotel.

Make sure to let your phone provider know when you are traveling outside of your country if mobile calls are not covered under your wireless plan.

SIM card purchases will be reimbursed.

TIPS

Tips should reflect the level of service and should not exceed 20%. Lavish or unreasonable tips will not be reimbursed.

INTERNATIONAL EXPENSES

- Vaccinations for foreign travel will be reimbursed.
- Fees associated with passport, visa application, and photos will be reimbursed.
- ATM fees incurred withdrawing foreign currency when traveling outside the U.S.
 - Better exchange rates are often offered through reputable bank ATMs than foreign currency exchange counters.
 - If you are asked to pay a bill in either U.S. dollars or the local currency, always choose the local currency, as our banks have more favorable exchange rates than local merchants.

ADDITIONAL NON-REIMBURSABLE EXPENSES

The following are not reimbursable:

- Personal property loss, such as clothing purchases and rentals (e.g., tuxedos), luggage, prescriptions, and reading materials
- Airline club fees
- Limo service
- Hotel fitness club fees

- Hotel spa treatments
- Personal credit card, ATM, or banking fees
- Lost, stolen, or damaged property
- Traffic and parking violations
- Personal travel insurance
- Sightseeing expenses
- Child and/or pet care
- American Express Member Rewards fees

BUSINESS ENTERTAINMENT

All business entertainment expenses are subject to supervisory oversight and review.

No person associated with the Data Analysis Incorporated shall, directly or indirectly, provide any business entertainment to a customer representative pursuant to the establishment of, or during the course of a business relationship with any customer that is intended or designed to cause, or would be reasonably judged to have the likely effect of causing, such customer representative to act in a manner that is inconsistent with:

- 1) the best interests of the customer or
- 2) the best interests of any person to whom the customer owes a fiduciary duty

Business Entertainment Defined

The term business entertainment is defined as any social event, hospitality event, sporting event, entertainment event, meal, leisure activity, or event of like nature or purpose, including business entertainment offered in connection with a charitable event, educational event or business conference, as well as any transportation or lodging related to such activity or event, in which an associated person of Data Analysis Incorporated accompanies a customer representative.

The following conditions must apply for entertainment expenses to qualify under IRS code:

- Entertainment took place in a clear business setting, or
- Main purpose of entertainment was the active conduct of business, and
- You did engage in business with the person during the entertainment period, and
- You had more than a general expectation of getting income or some other specific business benefit.
- Entertainment is directly before or after a substantial business discussion.
- You can't deduct expenses that are lavish or extravagant under the circumstances

Permitted Business Entertainment

Reimbursement for a business entertainment expense shall be limited to meals; anything else needs pre-approval by the department manager.

It is the policy of Data Analysis Incorporated not to provide lodging accommodations or transportation for customer representatives. Any exceptions would require supervisory management pre-approval.

Associates are always forbidden to offer anything of value or any entertainment that is illegal under any applicable law or would expose the Data Analysis Incorporated, its customers, or the recipient of the entertainment to any civil liability.

Maintain Detailed Records

Data Analysis Incorporated associates must maintain detailed records of business entertainment expenses provided to any customer in excess of \$100 per day or additional expenses incurred in connection with the otherwise recorded business entertainment that do not, in aggregate, exceed \$100 per day.

Associated persons are prohibited from circumventing recordkeeping requirements by establishing patterns of providing business entertainment to customer representatives very close to the \$100 benchmark (i.e. \$99) on a frequent basis.

Associates must supply the following when submitting business entertainment expenses for reimbursement:

- Receipts for all expenses
- Names of individuals entertained, their titles, and company name
- The name and location where the entertainment took place
- The exact amount and dates of the expense
- The specific business topic discussed.

CHARITABLE DONATIONS

Client suggested donations to charities require manager approval and proper documentation.