



THE **EXPO** GROUP

Corporate Travel & Expense Policy

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Corporate Travel & Expense Policy

Objective

- To provide guidelines and procedures for employees who will need to conduct business travel and/or entertainment where they will incur reimbursable expenses
- To provide business travelers with the highest level of service, safety and comfort in the most cost effective manner possible
- To maximize the company's ability to negotiate volume-based discounted rates with preferred suppliers and reduce travel expenses by using Concur Travel for all travel needs

Policy

This manual provides employees with information about required behaviors to comply with The Expo Group's policy. Failure to comply could lead to disciplinary action up to, but not limited to termination. Contact your corporate travel administrator if you need clarification on any portion of this policy or simply have travel questions.

- As an employee you are required to use Concur Travel to book your business travel
- In cases when Concur Travel is unavailable, and/or for complex itineraries, contact your group assigned travel administrator or designated travel agency noted below:

Sales Administrator (account setup, password resets, executive bookings):

Mary Fifield – mfifield@theexpogroup.com

Chicago Location: Minnie Robles – mrobles@theexpogroup.com

Project Managers/CAM: Chris Maloney – cmaloney@theexpogroup.com

Operations: Lexi Littleton – alittleton@theexpogroup.com

Custom Exhibits: Chris Ann Neimeyer – cneimeyer@theexpogroup.com

Designated Agency: TSI USA – reservations@tsiusa.com or 214.915.9489

It is the policy of the Company to reimburse employees for the expense of travel, including the cost of transportation, meals, and lodging, provided such travel is approved and performed in the course of conducting Company business. Reimbursements are processed differently, depending on the role the employee is serving on related business travel. When employees serve in Sales, Project Management, or a Management role, expenses are reimbursed differently so be sure to familiarize yourself with additional procedures, parking and per diem rates which are noted in the attached Travel Guidelines Addendum.

Activities which normally justify the reimbursement of travel expenses include calling on customers, prospects and suppliers and the attendance at business meetings, conventions, and seminars or other selected educational functions related to the employee's job. However, all employees must obtain approval from their department head before embarking on such travel.

Travelers should file an expense report no later than 20 business days after completion of each trip to ensure timely reimbursement and billing to shows as required. Expenses filed more than 60 calendar days after incurred will be not be reimbursed.

A summary of Travel Guidelines is available on the following pages.

Travel Guidelines

Air Travel

- All air must be booked through Concur Travel. If you find that a fare outside of Concur is less expensive, please provide a screen shot of the travel to your TEG travel administrator and they will contact the designated travel agent for a comparison to confirm that flights are exactly the same. If so, Concur will price match your travel.
- Travelers are expected to take the lowest logical fare. If, at any time, your fare exceeds our company hard stop of \$650, your itinerary will not be ticketed until reviewed and approved by upper management.
- Travelers are expected to travel coach or economy class. You may use your personal frequent flyer mileage points for upgrade if you so choose.
- Travelers are expected to book preferred suppliers when available (these are noted in Concur system)
- For complex routing, you may contact your assigned Expo Group travel administrator or our designated travel agency. (See page 2 for contact information.)
- Travel must be booked as far in advance as possible as long as plans are final. Indefinite travel plans and changing a non-refundable ticket may not be a savings if changed one or more times. Please note that change fees have increased to \$200 and up on most major carriers.
- Cancel all tickets that will not be used by contacting our designated travel agency, TSI USA at 214.915.9489. TSI will log them as unbanked credits and you are asked to use any unused balance on future tickets. Your TEG travel administrator can advise if you have banked tickets.
- Incremental charges for seat assignments and baggage are reimbursable items.

Lodging

- Travelers are expected to use Concur Preferred hotels when offered. Exceptions are:
 - When traveling to a client site where the client has requested use of their properties.
 - When attending a show, seminar, conference or training and hotels are offered.
 - When standard rooms at preferred properties are sold out and there is no availability at the standard corporate rate.
- Travelers staying a week or longer should consider extended stay options.
- Traveler is responsible for all hotel cancellations whether it be through Concur Travel or phoned in. Make note of your cancellation number. All hotels have different cancellation policies. "No-show" charges will not be reimbursed.
- In room movies are not reimbursable items.

Rental Cars

- Company card will reserve in Concur or through our travel agent, TSI. Personal must be used to pay at location due to driver documentation requirement. We do not have corporate billing with vendors.
- Preferred providers or lowest rate should be considered first
- Insurance is covered so always decline additional coverage. Accidents should be reported immediately to:
 - Local authorities, i.e. police; and,
 - Rental car company; and,
 - The Expo Group travel administrator
- Every reasonable effort should be made to return cars with a full tank of gas
- Cars should be returned on time to avoid additional hourly charges
- Global Positioning Systems (GPS) is a covered expense when the employee is unfamiliar with the area

Personal Car Use

- Frequent use of personal vehicles is not recommended, however, employees may use their personal car for business when:
 - Less expensive than renting a car, taxi or other modes
 - More timely than public transportation
 - When entertaining clients
 - If using your car for business purposes, please ensure that you maintain appropriate liability coverage as required by your state of residence
- If employees wish to use their own cars for a trip of two hundred miles or more, the amount reimbursed is not to exceed the amount the trip would cost if air transportation were used
- Mileage will be reimbursed at the allowable rate established by the local government (see calculation formula in the Parking/Mileage section)
- Mileage to/from the airport for business travel is an allowable expense
- Maintenance to personal vehicles will not be an allowable expense
- Employees will not be reimbursed for damage done to their personal vehicles even if being used for business

Ground Transportation Recommendations

- Employees traveling to the same location (i.e. airports, conferences, etc) should consider sharing ground transportation whenever possible
- The most economical mode of transportation should be used to and from airports
- Local ride share or ride charge should be considered over taxis in certain areas for cost savings

Meals and Entertainment

- Business meals are taken with clients, prospects, or associates during which specific business discussions take place
- Business taken with other employees will be reimbursed if a client is present or at least one employee is from out of town
- Senior-most employee in attendance must pay and expense the bill
- Entertainment expenses with clients can include theater, sporting events
- Travelers will be reimbursed for entertaining clients when the person entertained has potential or actual business with the company

Telephone Usage and Laundry/Dry Cleaning Reimbursement

The Company will consider the reimbursement of these expenses subject to the following qualifications:

- Any local call as needed to carry out the purpose of the business trip will be reimbursed
- Up to one 5-minute call to resident home per day except for an emergency or a change in plans or itinerary
- All calls made to corporate offices. To avoid or minimize the cost of calling to the corporate office, it is advised to use the 800 number, IP phone, or Company cell phone when available
- Laundry/Dry Cleaning is considered a personal expense. However, on trips that exceed 10 days in duration, one laundry expense, not to exceed \$50.00, will be approved.

Travel Guidelines Addendum – Expanded Policy

- When two or more senior officers are traveling by air to the same destination, efforts should be made to book separate flights unless scheduling difficulties make this practice impractical.
- When Sales/Management employees travel for business purposes, all related expenses are reimbursable to the employee if submitted and approved by the immediate Department Manager. Expenses (excluding select direct bill hotel and airfare expenses) are to be paid by the employee and reimbursed via expense report with receipts attached. It is recommended, prior to traveling, that all expense plans be pre-approved by the immediate Department Manager.
- Employees will not be reimbursed for the expenses of entertainment, including in-room movies, while on a business trip unless the entertainment has a bona fide business purpose.
- Employees will not be reimbursed for the travel expenses of their spouses or guest unless the presence of the spouse on the trip is deemed by management to have a bona fide business purpose. Employees planning to seek reimbursement for their spouse's travel expenses must get the approval of their department head prior to the trip. When a spouse travels with an employee at the employee's expense, the company will pay the cost of hotels on a single occupancy basis.
- No hotel, transportation (car rental), or per diem reimbursements are paid for any business purposes or shows in the resident city.
- Hotel accommodations are arranged through our Company policy (see Air Travel and Lodging sections within this policy) by Department Manager, Sales Person, or Project Manager. Individual rooms shall be provided when cost feasible. In cases not cost feasible, females would only share rooms with another female and males would only share rooms with another male.
- The Company has a group travel accident insurance policy which covers employees while traveling on Company business. Benefits are paid for death or dismemberment during business-related travel. The Company will not reimburse any additional travel insurance bought by an employee.
- Time spent by an employee in traveling away from home on Company business during normal working hours shall be considered hours worked for pay purposes up to five (5) hours.
 - Employees are paid only for actual time worked. If an employee is flying to show site, they are paid the actual flight time, plus 1 hour prior to departure and 1 hour after arriving at destination. When actual flight time plus the 1 hour prior and the 1 hour after exceed 5 hours, hours worked will be calculated at 5 hours.
 - If an employee is driving a truck with show equipment, that driver is paid for actual driving time. The driving schedule must be reviewed and approved by the account executive/project manager. However, the schedule must comply with D.O.T. regulations, which state 10 hours maximum driving time preceded by 8 hours off-duty time.
 - If an employee is asked to drive their own vehicle to an out of town show, they are paid actual travel time, plus mileage. Traveler must document business mileage for the trip less the normal commute to and from work. Receipts for tolls and parking fees are reimbursed separately and not included in the business mileage rate. Business mileage does not include the normal commute to and from work. When your business travel originates from home, subtract your normal commute from the total miles associated with the trip. Under IRS Reg. § 1.262-1(b) (5), costs of commuting to the place of business or employment are personal expenses.
 - Sales person/project manager must approve travel time cards.

Parking/Mileage

- Resident airport parking or related transportation expenses shall be reimbursed at the actual expense incurred, not to exceed the daily allowance total. The maximum reimbursement total is calculated by the number of day(s) spent traveling outside your resident city multiplied by your resident city daily allowance amount. Actual expenses exceeding the daily allowance calculation are the responsibility of the employee. An expense report and receipt are required for reimbursement.

Resident City	Daily Allowance
Atlanta	18.00
Boston	30.00
Chicago	30.00
Dallas	18.00
Las Vegas	18.00
Washington, DC	30.00
San Antonio	18.00

- Mileage expense cannot be claimed in addition to the resident airport parking or related transportation expense reimbursement allowance. The standard mileage rate for transportation or travel expenses is 56.5 cents per mile for all miles of business use (business standard mileage rate). Business mileage does not include the normal commute to and from work. When your business travel originates from home, subtract your normal commute from the total miles associated with the trip. Under IRS Reg. § 1.262-1(b) (5), costs of commuting to the place of business or employment are personal expenses. You cannot be reimbursed for commuting expenses even if you work during the commuting trip.

Per Diem

A daily allowance is available for any direct business related travel. Per Diem is to be used for your food, non-job site related transportation/ parking, and other non-business personal expenses in the city of related business (show-site, job-site). Non-job site related transportation/ parking (i.e. taxi to dinner) and other non-business personal expenses in city of related business are the responsibility of the employee. Transportation to and from the job site, hotel, and airport within the city of related business shall be provided, arranged, or reimbursed under Company reimbursement policy. Per Diem is available to all hourly and salaried employees when they are serving in a non-sales or non-management type capacity.

The per diem rate differs from city to city. Using the guideline below for rates through December 31, 2014, if destination city does not appear on the list, choose the next closest city in proximity. Per Diem rates are based on a percentage of the US Government Administration Office's published amounts less lodging. Rates will be reviewed on an annual basis, effective January 1, 2014.

CITY	STATE	PER DIEM
Alexandria	VA	54.00
Anaheim	CA	54.00
Arlington/Grapevine	TX	37.00
Atlanta	GA	42.00
Atlantic City	NJ	46.00

CITY	STATE	PER DIEM
Austin	TX	46.00
Baltimore	MD	50.00
Boston	MA	54.00
Chicago	IL	54.00
Cleveland	OH	46.00
Columbus	OH	42.00
Dallas	TX	50.00
Denver	CO	42.00
Ft. Lauderdale	FL	46.00
Ft. Worth	TX	37.00
Honolulu	HI	54.00
Houston	TX	50.00
Kansas City	MO	40.00
Las Vegas	NV	54.00
Long Beach	CA	54.00
Los Angeles	CA	54.00
Miami	FL	50.00
Mobile	AL	33.00
Nashville	TN	46.00
New Orleans	LA	50.00
New York	NY	54.00
Orlando	FL	42.00
Philadelphia	PA	54.00
Phoenix	AZ	50.00
Pittsburg	PA	46.00
Reno	NV	42.00
Salt Lake City	UT	46.00
San Antonio	TX	46.00
San Diego	CA	54.00
San Francisco	CA	54.00
San Jose	CA	50.00
Santa Clara	CA	50.00
Seattle	WA	54.00
St. Louis	MO	50.00
Tampa	FL	46.00
Toronto	ONTARIO	58.00
Vancouver	BRITISH COLUMBIA	58.00
Washington	DC	54.00

Per Diem should be requested and approved by a sales person, project manager or department manager for any employee traveling under their direction. No expense report is required to support the expenditures of the per diem.

Any additional expense incurred must be approved in advance with either the assigned Project Manager or Department Manager. Additional expenses include, but not limited to: transportation, parking, entertainment, and dry cleaning.

Travel Advances

Travel advances are issued to employees serving in a Sales/Management or over-the-road drivers. The policy and procedure is listed below:

- A cash advance for expenses of approved travel may be obtained by submitting a written check request to your Supervisor and the Financial Services Department at least 72 hours in advance of the date needed. Upon the completion of travel, the employee must fill out a travel expense report and attach the necessary supporting receipts. The amounts claimed, less the cash advance, must be approved by the employee's immediate Department Manager before submitting to the Financial Services Department for payment. Expense reports should be completed and submitted within 10 working days of the conclusion of the trip.
- The company prefers that cash advances be used only in unusual circumstances. The use of a personal credit card is prohibited for making travel arrangements. Any exceptions must be pre-approved by submitting a request to company designated travel personnel and forwarded to the President or Chief Executive Officer.
- Cash expenditures exceeding \$25.00 must be supported by a receipt prepared by an employee of the establishment in which the expense was incurred. Blank receipts completed by the employee will not be accepted.
- No travel advances will be approved if there is a previous advance that has not been cleared. Advances not cleared within 30 days will be considered as a "loan" to the employee and interest will be charged until the date of repayment.
- No travel advance will be approved if there are any billings for shows that are past due. Past due is defined as 15 days after the close of a show.