402: Travel and Entertainment Expenses

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Section: Accounting
Subject: Travel and Entertainment Expenses
Approved by: Jean Nowry
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Policy Owner: V.P Finance and Accounting

Policy

All requests for reimbursement must be submitted through the Travel and Entertainment Expense Report in SAP Concur, see PP402B. Concur is available as a downloadable app, and a link can also be found on our intranet. It provides a streamlined system for submitting and tracking legitimate travel and entertainment expenses, ensuring they are properly documented and reported in accordance with IRS guidelines.

A *Travel and Entertainment Expense Report* should be submitted at least once each week and/or at the end of a business trip (if the trip is less than a week.) Team members will be reimbursed for all ordinary and necessary travel and entertainment business expenses that are sufficiently documented and reported in Concur. Reimbursements will be processed via ACH. Expenses submitted more than 30 days after the date incurred are not reimbursable.

Receipts must be clear, itemized, and uploaded into Concur.

Examples of reimbursable expenses:

- Personal Meals (only). Meals are authorized if, for example, you spend the night in a hotel on Thursday, you may claim Thursday night dinner and Friday morning breakfast.

Item	Maximum

Breakfast	$20 per day maximum
Lunch	$22 per day maximum
Dinner	$33 per day maximum
Maximum	$75 per day for all meals

Table 1. Reimbursable Expense Examples

- Lodging (room and tax only). The individual traveling will pay for the room charges and then be reimbursed by completing and processing the Travel and Entertainment Expense Report in Concur at the end of the week and/or business trip.
  - Special Note: Direct billing of hotel charges is typically not authorized. If direct billing of hotel charges is necessary, they must be approved in advance by your RVP or above. When authorized, the operations admins must be responsible for coordinating and processing the approval form for the direct bill in a timely manner with all justification attached.
- Transportation
  - Air or other fare- Paid for by Massey Services and requires team members to submit requests for travel to designated team members. Any exception requires Executive approval.
  - Mileage- Enter number of miles times $0.70 per mile
  - Taxi/Ride Sharing- Enter amount and attach receipt
  - Parking- Enter amount and attach receipt
- Entertainment - Enter the amount and describe in detail under the Entertainment section of Expense Report
- Company Car, Gas and Oil - Enter amount and attach receipt when not using company credit card, include vehicle number and mileage on receipt
- Company Car Repairs - Enter amount and attach receipt, include vehicle number and mileage
- Company Car, Other - Enter amount and attach receipt, include vehicle number and mileage
- Other expenses - List type of expense and amount

Please ensure that all documentation explains why each business trip was necessary. Include the following details where applicable:

- Business Purpose of Trip(s) and Expenditures other than Entertainment
- Explain in detail the purpose of the trip and/or expense
- Entertainment - who attended, business relationship, purpose

All Expense Reports must be approved by the immediate supervisor. Regional/Divisional Managers must approve Manager's, Directors and General Manager's Expense Reports of those reporting to them through the workflow process of Concur.

TEAM MEMBER ADVANCES

In the event a team member is requested to travel on extended Company business, a team member advance may be granted upon approval by the RVP, CFO, COO, or President/CEO. A team member advance form must be completed prior to the advance being funded. The team member must submit a Travel & Entertainment Expense Report through Concur at the end of each week or for that particular trip with all receipts attached and any balance due the team member/Company will be reconciled in this manner.

SPECIAL NOTE:

In accordance with applicable tax regulations and company guidelines, certain meals may be considered deductible business expenses. These situations must meet specific criteria to qualify. While not an exhaustive list, examples of deductible meal expenses include:

- Business-Related Working Meals
  - Meals where the primary purpose is the discussion of business items. This includes “working” meals provided at the employer’s convenience that support the completion of tasks or business objectives.

- Employer-Convenience Meals
  - Meals provided for the convenience of the employer, such as those served during internal meetings, training sessions, or similar company-sponsored events where business activities are taking place.

- Performance Discussion Meals
  - Meals during which employee performance is discussed in a formal or structured setting, such as one-on-one performance evaluations or management review sessions.

Please note: These examples are illustrative and not all-inclusive. All meal expenses must be reasonable, properly documented, and directly related to company business to be eligible for deduction. Expenses may be subject to review and approval by Senior Management.

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