

POLICIES AND PROCEDURES MANUAL
CHAPTER 6 - HUMAN RESOURCES POLICY
6.17 EMPLOYEE TRAVEL & EXPENSE POLICY

PURPOSE:

The purpose of this policy is to define responsibility for business expenses incurred by employees which are reimbursable based on business purpose and need.

It is the policy of the MLC to reimburse employees for reasonable and necessary expenses incurred during approved work-related travel (see attached pre-approval travel form). Directly related expenses should benefit the MLC.

POLICY:

Amended 11/16/21

Transportation expenses:

Actual cost of “coach”, “economy”, or equivalent non-refundable base fare that allows a seat to be assigned at the time the reservation is made for air travel will be reimbursed for MLC related business travel. Internet, advance purchase, and similar fares should be used where practical. In the case of an unanticipated change in flight travel once the travel has begun that results in an increased air fare or penalty fees, prior approval can be pre-approved by email or text message to **one** of the following members of management in the following order:

- Employees Immediate Supervisor
- Department Vice President,
- Vice President of Human Resources
- President

The least expensive, practical ground transportation alternative should be used (e.g. taxi/uber, personal car, or rental car). Limousine/hired car travel may be appropriate in limited circumstances given safety, timeliness, and overall expense considerations.

Parking and toll expenses will be reimbursed when utilizing a rental or personal vehicle. Prior approval is required when the use of a personal vehicle exceeds the cost of air travel. Prior approval requests should include an estimated cost of airfare. In those events, the employee will be reimbursed at the lesser of the current IRS standard mileage rate and the documented advance purchased airfare.

Use of personal automobile will be reimbursed at current IRS standard mileage rate.

Meals:

MLC will reimburse meals up to \$75.00 per day, including tips. Itemized receipts, per meal, is required and tips should be based on location, service, and never exceed 20%.

Breakfast, lunch, and dinner not provided as a part of a meeting or as an amenity at the hotel is considered reimbursable during business travel.

Lodging:

When attending a work-related meeting or conference, lodging at or near the meeting location is required to accommodate start and finish times.

Standard room expense will be reimbursed. If a room block provided for the meeting has been exhausted, lodging with similar accommodations within a comparable price range will be reimbursed.

Internet expense will be reimbursed.

Business support services (copies, fax, etc.) for MLC related items will be reimbursed.

Incidentals such as fitness center, minibar, recreation and similar expenses will *not* be reimbursed.

Amended 08/18/20; Amended 11/16/21

Approvals:

Expenses should be turned in to your manager as soon as possible but no later than the 10 calendar days in which the expense was incurred. The approval process is as follows (Refer to Accounting/Internal Control Policy for more details):

1. Disbursements and purchases up to \$1,999 require the written approval of the functional area's Vice President and Director or Vice President of Finance.
2. Disbursements and purchases between \$ 2,000 and \$24,999 require the written approval of the functional area's Vice President and the Vice President of Finance; and
3. All disbursements and purchases \$25,000 or above require the written approval of the President or his or her designee, in addition to the approval levels required by the preceding subsection.

PROCEDURES

A travel expense report form must be completed, with receipts attached, for all business-related expenses. Expense reports should be submitted to the appropriate department manager for approval as quickly as practicable, but no later than the 10 calendar days after the expense was incurred. Receipts must be taped on 8 1/2 X 11 sheets of paper unless the receipt is 8 1/2 X 11

- Each expense must include the date and place on which the expense was incurred; description of the expense; and cost of each expense. Description of expenses should be thorough and include both the business purpose and business relationship explaining why the expense was incurred.
- Airline ticket purchases: A receipt confirming the purchase and cost of the flight must be submitted with the travel expense form.
- Lodging: A copy of the hotel bill showing itemized charges must be submitted with the travel expense form.
- Meals: The business purpose must include the reason for the expense and the nature of the business discussion or activity. (Business purposes such as: improve relationship with other organization or out of town meal is sufficient.) The business relationship must include the names of individuals attending the meal, their relation to the MLC, and their title or position.
- Reimbursement requests may be submitted electronically.

The MLC will provide reimbursement via check to the individual after the expense form is approved and processed.