



## Expense Reports

**Policy Number:** PER-013

**Effective Date:** December 7, 2018

**Revision Date:** March 1, 2019

**PURPOSE:** This policy is designed to help the directors, officers and employees (“Team Members”) of North American Lighting, Inc. (“NAL”) understand the requirements and expectations for the appropriate reporting of NAL expenses which will be reimbursed during approved travel, and other approved miscellaneous expenditures.

### PROCEDURES:

1. NAL will reimburse reasonable and necessary expenses incurred during approved travel or miscellaneous expenditures that arise. Expense reports must be completed through the Visa Intellilink System (“Intellilink”), accurately accounted for on a timely basis and properly approved for auditing purposes. Improper completion or errors may delay receipt of reimbursement.

#### A. Completion of Expense Reports:

##### (1) Travel Cardholders:

- a. All Team Members that have a Travel Card according to the Travel Card Policy (PER-087) (hereinafter “Cardholders”) will complete expense reports pursuant to the Travel Card Policy.
- b. Cardholders must upload any required receipts to the expense reports in Intellilink.
  - i. Standard meals, hotels, flights and gas receipts are not required receipts.

##### (2) Non-Cardholders:

- a. All expense reports must be completed through Intellilink.
- b. Team Members are responsible for obtaining the foreign exchange rate and completing all expense reports in American dollars.
- c. Any monies due to NAL must be made by check or money order payable to the order of North American Lighting.
- d. Upload machine printed receipts where available (other than for tips) from a register or credit card to the expense report. If machine printed receipts are not available for expenses or have been misplaced, list the expenses in the miscellaneous expense section. List the amount in the appropriate section (label it as such) and acquire the Department Manager’s note of approval on the unavailable/misplaced amount.
- e. Expense reports should be completed and submitted within seven (7) days upon return from a trip.
- f. Reimbursements to be paid by check which are approved through AP by the last day of the month will be paid on the second Friday of the following month. Reimbursements to be paid by ACH which are approved through AP by





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Wednesday of the current week will be paid on Friday of the following week.

B. Allowable Travel Expenses:

- (1) **Business Meals.** Business meals include any meal for business purposes whether by individual traveler or a group.
- (2) **Meal Reimbursement.** Except for Cardholders, reimbursement for meals (including tips) while traveling will be made on the following per diem basis without the necessity of receipts:

Breakfast	\$ 8.00
Lunch	\$12.00
Dinner	<u>\$25.00</u>

**Total Per Diem Allowance      \$45.00**

**Cardholders must put meals on their Travel Card and may not claim a per diem.** The per diem meal allowance may not be taken for meals that are provided by others, (i.e. Vendors, Customers, hotel (breakfast), other NAL personnel), or in combination with the use of actual individual meal receipts when meals exceed the per diem rates on a daily basis.

If it is necessary to exceed \$45.00 per day for meals, a receipt for each meal must be provided. If the meal expense is for more than one person, a list of the individuals and purpose must be reported on Intellilink.

Reimbursement will be made for meals while traveling on the following basis:

Breakfast – If the employee leaves his/her residence before 6:30 a.m. to travel outside of his/her normal commute to another facility.

Lunch – If the employee is traveling outside their normal commute to another facility.

Dinner – If the employee cannot return to his/her residence by 6:30 p.m. after traveling outside of his/her normal commute from another facility.

- (3) **Business Entertainment Expenses.** All business entertainment expenses must be preapproved by the Department Manager. Company policy requires receipts to cover all entertainment expenses. This policy is to protect both the employee and company in the event of a tax audit.
- (4) **Mileage.** Mileage for personal vehicles is reimbursed at forty-eight cents (\$.48) per mile for the most direct route. Private vehicle mileage cannot exceed the cost of round-trip coach air fare, if available, to the named destination. Fleet vehicles are required to use when at all possible. Any deviations from this practice must be preapproved by the Department Manager.
- (5) **Public Carrier.** Airline tickets must be purchased through NAL’s preferred agent for all NAL locations through the Travel Coordinators. If there is a problem with the travel accommodations, i.e. flight, car rental, or hotel accommodations, please contact the Travel Coordinators NAL.
- (6) **Parking and Tolls.** Actual parking charges and road/bridge tolls are reimbursable. Receipts must be uploaded. If receipts are not available, i.e., from automatic toll takers, etc., please report the expense in the miscellaneous expense section in Intellilink. Typically, parking for up to three days may be utilized at the intermediate parking rate. However, longer trips of more than three days will be at the long-term parking rate.
- (7) **Personal Entertainment.** Employees will not be reimbursed for personal entertainment.





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Personal entertainment includes but is not limited to in-room movie rentals, sightseeing, professional sports games, etc. However, when employees travel outside of North America and must stay over a weekend, they may be reimbursed up to \$100 for weekend entertainment with the appropriate receipts

- (8) **Laundry and Valet Services.** Laundry and valet expenses are only reimbursable when a business trip exceeds three (3) day's duration.
- (9) **Money Order and Travel Check Fees.** Fees for obtaining money orders and travelers' checks are reimbursable expenses. Check cashing fees are also reimbursable.
- (10) **Personal Purchases.** Employees will not be reimbursed for the purchase of personal goods. Such goods include but are not limited to souvenirs, personal hygiene items, luggage, film, and clothing. If personal items are lost during travel, seek replacement through the travel service provider, i.e. airlines, etc. and also notify your HR Department.
- (11) **International Travel.** Any employee who travels to a foreign country outside of North America and stays overnight will be eligible for an additional \$30.00 per diem calculated by the total number of nights stayed.

## C. Miscellaneous Expenditures:

- (1) **Dues, Books, and Subscriptions.** Magazine subscriptions, books and membership dues are reimbursable expenses provided they are a necessary business expenditure and have prior Departmental Manager approval.
- (2) **Passport Fees.** Passport fees for NAL business travel are reimbursable expenses. A copy of the fees and any related postage fees must be uploaded to Intellilink for verification and reimbursement.
- (3) **Miscellaneous Expenditures.** Miscellaneous expenditures are reimbursable expenses provided they are business related and pre-approved by the Department Manager. These expenditures cannot exceed \$1,000.00.

