

CONGREGATION BETH ISRAEL TRAVEL AND EXPENSE POLICY

SCOPE

This policy applies to all employees and directors of Congregation Beth Israel (CBI).

PURPOSE OF POLICY

To provide employees and directors with a clear understanding of CBI's procedures and processes for the reimbursement and accounting of expenditures relative to travel and purchases.

It is impractical to establish a policy that covers all possible contingencies. This policy consists of broad based operating guidelines that will enable employees and directors to exercise sound business judgment when incurring travel and purchase expenses.

GENERAL POLICY

A. Travel should only be undertaken when it is the best method to accomplish the business objective, and when all alternate business communications (telephone; fax; video conferencing; memo; letters; use of other CBI personnel at the intended destination) cannot accomplish that objective.

B. CBI will reimburse employees all reasonable and necessary business travel, entertainment, and other related expenses incurred while conducting business on behalf of the Company.

As a general rule, "reasonable and necessary" may be qualified within the following tests:

- Does the expense facilitate the achievement of the business objective?
- Are there less costly alternatives to achieve the same objective?
- If it were your money, would you spend it in this way?

C. This policy accords equal importance to both traveler comfort and cost effectiveness, and is consistent with the attitudes and objectives of senior directors. As such, the company relies on its employees and directors to adhere to and implement both the spirit and specifics of this policy (and its amendments) and to initiate appropriate actions to ensure compliance and proper representation of claims for reimbursement.

AIR TRAVEL

A. Air Travel - Airline Class of Service

1. Domestic

All U.S travel will be booked in **coach class**.

2. International

a) All international trips of less than 6000 miles one-way (e.g., U.S. to/from Europe) will be booked in **coach class**.

b) Subject to treasurer approval, international trips of more than 6000 miles one-way (e.g., U.S. to/from Far East) may be booked in **business class**.

B. Air Travel - Use of Lowest Logical Airfare

All travelers are strongly encouraged to accept the lowest logical airfare available at time of booking on all trips, whether U.S or international. Lowest logical airfare shall be defined within the following parameters:

1. Departure/arrival time will be no more than one hour plus or minus requested time.
2. Routing will require no more than one connection each way.
3. Alternate airport must be within 50 miles of ultimate destination, and cost effective ground transportation must be available to offset schedule inconvenience.
4. Savings must be at least \$100 per round trip to offset schedule inconvenience.
5. Please take appropriate consideration of negotiated contract fares and preferred airlines as well as non-refundable fares, Saturday night stay, and advance purchase fares.
6. Every effort should be made to plan and book your travel as early as possible. Booking early generally offers significant savings. Changes, however, typically result in higher costs. (\$100 charge for changing return flights). Please keep these considerations in mind when booking airfare.

C. Air Travel - General

1. Frequent flyer mileage will remain the property of the traveler. However, use of lowest logical airfare guidelines (rather than frequent flyer program loyalty) should always prevail.
2. The company promotes and encourages the use of electronic/ticketless travel for its travelers due to the resultant cost reductions in both distribution expenses and pre-paid ticketing fees. E-tickets should be used whenever possible versus paper tickets.

LODGING

A. Lodging - General

1. CBI will reimburse for actual lodging costs of a single/double room. Reservations and/or reimbursement will **not** be made for suites or "executive floor" rooms without the written approval of the president.
3. Most hotels have a surcharge for calls made from a room phone. Travelers should make every effort to avoid these surcharges by using a telephone charge/credit card whenever possible.

GROUND TRANSPORTATION

A. Car Rentals - General

1. Class C cars (mid size) or smaller are to be rented when on CBI business.
2. When traveling in a group of three or more using the same vehicle, a larger vehicle may be rented.
3. If the circumstances of a trip require the use of a minivan, cargo van, or sports utility vehicle (Carrying equipment or transporting several people), it is required that the traveler seek pre approval from the treasurer as the cost of renting these types of vehicles is significant and their use is considered a deviation from policy by the company.
4. Car rentals are to be refueled by the traveler before return to the car rental agency, in accordance to the policies of the rental agency. Car rental agencies will charge the traveler significantly more to refuel than normal pump prices.

B. Car Rental - Insurance

1. You should purchase the collision and liability insurance when renting through an agency.
2. If you are involved in an accident, you should complete all documentation required by the rental car company and the local police, keeping copies so you may file your claim when you return.

C. Ground Transportation - General

1. Personal vehicle use is recommended only for local business trips and related expenses are only reimbursable when it is the lowest cost transportation available or is absolutely necessary to the business mission.
2. Employees are expected to exercise good business judgment when choosing appropriate ground transportation. The following represent the most cost effective alternatives, by order of choice (typically).
3. Mileage reimbursement for personal vehicle travel is \$0.505 per actual mile for CBI employees and directors. The company will reimburse for mileage to and from the airport, customer/supplier visits, and other business related trips **only** to the extent that it **exceeds** the total miles of your normal commute to and from the Temple. The company does not reimburse for mileage commuting to and from the Temple or weekend commutes to the Temple.

MEALS

It is expected that all employees will be reasonable and conservative in both their choice of restaurants and the quantity and quality of food and beverage consumed. CBI does not set a meal allowance on a per diem basis, but does set a generic daily guideline of not to exceed \$60 per day (inclusive of tips) for most U.S. destinations. Adjustments for higher cost destinations are acceptable, however, "reasonable and necessary" guidelines should always apply. Examples of higher cost destination guidelines:

New York City	\$100	Hong Kong	\$140
Washington DC	\$85	Tokyo	\$140
Chicago	\$80	Amsterdam	\$115
San Jose	\$75	London	\$100
Los Angeles	\$75	Singapore	\$80

Again, these guidelines are "not to exceed" figures (inclusive of tips) and should not be misconstrued as an allowance.

15% tips for meals & service is the amount approved in the corporate policy.

REIMBURSABLE / NON-REIMBURSABLE EXPENSES

A. Spouse / Companion Travel

Expenses incurred by a spouse or companion accompanying an employee or director on a business trip are non-reimbursable. Only the employee's direct expenses relating to the business purpose of the trip are reimbursable.

B. Other Reimbursable Expenses

The following is a sampling of expenses generally considered reimbursable when incurred on or in conjunction with CBI business travel:

- Taxis; parking; tolls
- Telephone (personal: only within reason)
- Laundry/Dry Cleaning (trips exceeding four days)
- Tips (not to exceed 15%)
- Currency conversion
- Room service
- Telegrams / telexes / faxes
- Express mail
- Passport / visa fees
- Travelers check / ATM fees
- Gifts (when staying with relatives/friends in lieu of a hotel) not to exceed \$50.00.

F. Non-Reimbursable Expenses

The following expenses are not reimbursable:

- Personal sundry items; in-room movies.
- Minibar refreshments (unless replacement for meal).
- Airline upgrade coupons / airline club memberships.
- Personal charge/credit card membership fees

- Baby-sitter; pet care/kennel fees; lawn care; snow removal.
- Barbers / hairdressers; shoe shine; theater tickets; movies; sporting events.
- Traffic tickets or fines.
- Country club/health club dues, memberships, or fees.

EXPENSE REPORTING AND REIMBURSEMENT

A. Documentation

CBI employees are encouraged to submit any and all receipts they may have for expenses incurred while on business travel or conducting business for the Company. The following documentation is considered the minimum standard for reporting business related expenses and is required with each expense report submitted for reimbursement. **Original receipts are required in all circumstances and for any and all single expenditures over \$10. Copies are not acceptable as supporting documentation.**

<u>Expense Item</u>	<u>Required Documentation</u>
Air	Original passenger coupon or ticketless travel documentation if applicable.
Hotel	Original folio showing breakdown of expenses (lodging; tax; meals; other) and proof of payment.
Car Rental	Original rental agreement and proof of payment.
Meals and Entertainment	Original cardmember charge/credit card receipt or original cash register receipt.
Telephone/Cell Phone	Original bill including all detail, with business related calls highlighted.
Purchases	Original bill including all detail

B. Converting Foreign Currency

Expenses in foreign currencies, incurred and paid directly by the traveler, should be converted at the actual exchange rate and supported by receipts such as foreign currency exchange receipts or charge/credit card billing statements. Travelers are encouraged to wait for their charge/credit card billing statement (reflecting actual conversions) before submitting their expense reports, whenever possible.

When more than one exchange of the same type of foreign currency is made during the reporting period, a weighted average exchange rate (total U.S. dollars actually expensed divided by total amount of foreign currency actually spent) should be used.

All expenses must be recorded in U.S. dollars on the expense report with the currency conversion rate clearly noted on all supporting receipts.

If the amount claimed on the expense report is more than the amount of the attached receipts, written statement explaining the differences must accompany the expense report.

C. General Guidelines

1. Travel and Expense reports are available in the office and on the Temple's website at www.BethIsraelMV.org.
2. Expense reports must be fully, accurately and legibly completed or they will be returned to the initiating person. Detailed expense receipts should be neatly assembled for ease of review and processing or reimbursement will be denied.
3. Expense reports must be submitted within 15 business days of incurring the expense. Expense reports submitted beyond this time frame risk potential delay / denial of reimbursement.