

## CT Paid Leave Authority Business Travel & Related Expense Policy

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## Overview / Purpose / General Rules

This policy provides guidelines and establishes procedures for employees incurring business travel and related expenses on behalf of the Paid Family & Medical Leave Insurance Authority (the "Authority"). Travel and related expenses shall only be approved for purposes essential to the mission of the Authority. The primary purpose of these policies is to ensure that costs are limited to those that are reasonable and necessary while providing for the legitimate needs of employees carrying out the work of the Authority. All expenses incurred and approved for business travel and related expenses shall be in compliance with State and Authority ethics, procurement, and other laws and policies.

In considering whether an expense is reasonable, employees shall consider safety, medical necessity, the timing for the travel, as well as costs to the Authority. Employees shall be expected to exercise sound business judgment in requesting any expense be paid for or reimbursed by the Authority.

### Pre-Approval

All business travel and related expenses must be pre-approved by the Chief Executive Officer (the "CEO") prior to booking travel or incurring such expenses.

Employees shall submit requests for travel to their immediate supervisor. Supervisors shall work with the Administrative Team (i.e. the Authority's executive assistant and clerical assistant) to coordinate the costs and submit the request to the CEO for pre-approval. Absent extraordinary circumstances and to the extent possible, travel expenses should be processed in advance of the travel, using the Authority credit card. Any expenses charged at a later time will assume the risk that they may not be reimbursed if they do not fit into a category of reimbursable expenses noted in this policy.

If the employee is requesting reimbursement for use of their own car, employees shall be responsible for ensuring that their motor vehicle licenses and any required motor vehicle insurance is kept active, unrestricted, and up-to-date.

### Whom to Call About Travel Policy Questions

Any questions, concerns, or suggestions regarding this policy should be directed to the CEO.

### Responsibility, Enforcement and Oversight

The employee is responsible for complying with the travel and related expenses policy. An expense report form must be completed by the employee within 30 days of incurring the expense to request reimbursement for travel and related expenses. If several expenses are to be

submitted for one trip, then the expense report must be completed within 30 days of the first expense being incurred.

The Authority assumes no obligation to reimburse employees for expenses that are not in compliance with this policy or are not submitted within 30 days of incurring the expense.

Business travel and related expenses must be included in the Authority's annual budget and monthly financial reports in one or more as distinctly labeled line-items (e.g., "Travel Expenses", "Business Meals"). The Finance and Audit Committee and the full Board shall have responsibility for establishing annual amounts for business travel and related expenses and for monthly monitoring of these and other expenses.

### **Responsibility to Review for Government Discounts**

Employees shall review the costs for airlines, lodging, rental cars, and other expenses in order to provide the lowest cost the Authority, including reviews of any Department of Administrative Services ("DAS") or other contracts related to these costs, review of travel-related websites (e.g., Expedia, Booking.com, and others), and availability of governmental and other discounts available to governmental employees and that are consistent with State and Authority Ethics policies.

### **Work Location**

Employees are considered remote work employees, with their workstation at their home address. Travel to and from the Authority's official state office building shall not be reimbursable.

When distances are referred to in this policy, they shall be determined based on the shortest reasonable route for the trip.

### **Collective Bargaining Agreements**

If the terms of a collective bargaining agreement conflict with the terms of this policy, the terms of the collective bargaining agreement shall supersede the terms of this policy for employees subject to the agreement.

## Lodging

### When applicable

Lodging shall be available when both the travel destination is greater than 50 miles from the employee's workstation and the travel reasonably requires an overnight stay. Employees with work events that involve multiple days but require travel that is less than 50 miles from the employee's workstation shall be expected to return to their homes for lodging.

Lodging that is within 50 miles of the employee's workstation shall only be reimbursable if pre-approved by the CEO or in the case of extenuating circumstances, such as inclement weather. The CEO shall have sole discretion to determine whether extenuating circumstances exist.

### Type of room

Employees are entitled to stay in a single room with a private bath.

### Requirements

All Lodging requests shall be submitted in advance and processed by the Administrative Team. If the expense for the lodging request exceeds the federal GSA rates, the justification for such expense must be documented and saved as part of the expense report.

Lodging reimbursements not processed by the Administrative Team become the responsibility of the employee. If an employee reserves lodging that exceeds the applicable GSA rate for such travel, the employee shall not be reimbursed for the amount in excess of the GSA rate. Reimbursement shall be limited to the lesser of the actual cost or the GSA rate.

The GSA rate calculator can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates>. If no GSA rate exists for the travel location, the Authority shall utilize other applicable federal reimbursement rates, such as the rates utilized by the Department of Defense or Secretary of State.

### *Room Guarantee / Cancellation and Payment Procedures*

It is the responsibility of the employee to cancel the room prior to the deadline if business needs require a change in travel plans (cancellation deadlines are based on the local time of the property). Employees should request and record the cancellation number for potential billing disputes.

## Alternate options

Lodging options other than traditional hotels (such as Airbnb, VRBO, etc.) shall be available only if pre-approved by the CEO and if such accommodations are available to the general public. The CEO shall consider the costs of such options as well as the availability of traditional rooms in determining whether alternative options are approved.

## Transportation

### Ground Transportation to and from Terminals

To the extent that such options are safe for employees, employees shall use the most economical mode of transportation to and from airports and bus and rail terminals. The following modes of transportation should be considered:

- Public transportation (buses, subways, taxis)
- Hotel and airport shuttle services
- Personal car (cost considerations include cost of parking)
- Alternative options (Uber, Lyft, ride share) that are available to the general public

### Airlines

All air travel must be in Economy/Main Cabin/Regular/Coach class. Employees are expected to use the lowest reasonable airfare available. To the extent possible, employees shall work with the Administrative Team to reserve tickets in advance.

Unless pre-approved by the CEO, employees shall be reimbursed for baggage fees for the first bag only. Expenses associated with baggage fees for additional bags shall not be reimbursed, including when there is no expense charged for the first bag.

#### *Upgrades for Air Travel*

Upgrades at the expense of the Authority are not permitted.

#### *Unused/Voided Airline Tickets*

Unused airline tickets or flight coupons must never be discarded or destroyed as these documents may have a cash value. To expedite refunds, unused or partially used airline tickets must be returned immediately to the Administrative Team. Employees shall not send unused tickets to the airlines or include them with expense reports.

### Train/Rail Service

#### *Rail Service*

All rail travel shall be in coach or regular class. Employees are expected to use the lowest reasonable rail fare available. To the extent possible, employees shall work with the Administrative Team to reserve tickets in advance. Upgrades are not allowed unless it is at the same or lower cost to the Authority.

## Rental Cars

### *Rental Car Guidelines*

Employees may rent a car at their destination when it is less expensive than other transportation modes such as taxis, airport limousines, and airport shuttles. To the extent possible, employees shall work with the Administrative Team to reserve rental cars in advance if that is the most reasonable and cost-effective means of transportation.

Parking charges, tolls, and the cost of gas related to work travel shall be reimbursable if using a rental car.

### *Rental Car Categories*

The Authority will pay the costs of Compact or Intermediate class rental cars. Employees may book a class of service one-level higher when one or more of the following apply:

- The employee can be upgraded at no extra cost to the Authority;
- The employee needs a larger vehicle because they have a work reason to transport excess baggage such as booth displays; or
- Medical reasons preclude the use of smaller cars (employees shall work with Human Resources to document medical necessity).

### *Rental Car Insurance*

Employees should decline all insurance coverage when renting a car for the Authority use as the Authority has suitable coverage in our general liability policy to cover these situations.

### *Rental Car Cancellation Procedures*

Employees are responsible for cancelling rental car reservations. Employees should request and record the cancellation number in case of billing disputes. Employees will be held responsible for unused car rentals that were not properly cancelled.

### *Returning Rental Cars*

Every reasonable effort must be made to return the rental car:

- To the original city unless pre-approved for a one-way rental.
- Undamaged (i.e., no bumps, scratches, or mechanical failures).
- On time, to avoid additional hourly charges.

- With a full tank of gas to avoid more expensive fuel charges.

### *Alternatives to Rental Cars*

Employees shall consider if there are reasonable and cost-effective alternatives to renting cars from commercial car rental companies, including the use of ride-sharing, the DAS Fleet daily rental program, or use of a personal car.

### Use of Own Car during an Overnight Work Trip

If employees use their own car during an overnight work trip (i.e. the location is more than 50 miles from the employee's worksite and involves an overnight stay), employees will be reimbursed for business usage of personal cars on a fixed scale as determined by the Authority's mileage allowance. The Authority utilizes the mileage allowance set by the State Comptroller's office.

The first 20 miles of the round-trip travel shall not be reimbursed.

Employees will not be reimbursed for any repairs to their personal car even if these costs result from business travel. Employees shall not be separately reimbursed for the cost of gas.

### Use of Own Car other than during an Overnight Work Trip

Employees may use their own car for a work event that does not involve an overnight stay.

The first 20 miles of the round-trip travel shall not be reimbursed.

Reimbursement shall not be available for travel to or from the Authority's official state office building.

The rate of reimbursement shall be the same as the rate for an overnight work trip, based on the fixed scale determined by the Authority's mileage allowance.

Employees will not be reimbursed for any repairs to their personal car even if these costs result from business travel. Employees shall not be separately reimbursed for the cost of gas.



## Meals and Incidentals

Personal Meals and Incidentals shall be reimbursable only when part of an approved overnight work trip (i.e. the location is more than 50 miles from the employee's worksite and involves an overnight stay).

Business Meals shall be reimbursable according to the terms of this policy even if not part of a work trip.

### Meals

#### Personal Meals

Personal meals are defined as meal expenses incurred by the employee when dining alone on a business trip. Employees will be reimbursed for personal meals according to actual and reasonable cost incurred but shall not exceed:

- For managers and other employees who are not represented by a collective bargaining unit, the GSA rate reimbursement levels for the applicable meal type; or
- For employees in a collective bargaining unit, the meal reimbursement levels negotiated for such unit.

Meals will not be reimbursable if the employee is attending an event for which the meals are part of the registration fee.

The GSA rate calculator can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates>. If no GSA rate exists for the travel location, the Authority shall utilize other applicable federal reimbursement rates, such as the rates utilized by the Department of Defense or Secretary of State.

#### *Timing of Reimbursable Personal Meals*

Personal meals shall be reimbursed according §5-141c-5 of the Regulations of CT State Agencies, as amended. Reimbursement is made based on the start and end of the travel (defined as the time that the employee departs from their workstation and returns to their workstation) as follows:

<b>Departure Time</b>	<b>First Meal that is Reimbursable</b>
Before 7:00 a.m.	Breakfast
Between 7:00 a.m. and 11:00 a.m.	Lunch
Between 11:00 a.m. and 5:00 p.m.	Dinner

<b>Return Time</b>	<b>Last Meal that is Reimbursable</b>
Between 9:00 a.m. and 2:00 p.m.	Breakfast
Between 2:00 p.m. and 7:00 p.m.	Lunch
After 7:00 p.m.	Dinner

## Business meals

Business meals are defined as those taken with external individuals that are necessary for the operations of the Authority and during which a specific business discussion takes place. Business meals may be reimbursable even if not part of a work trip. Employees will be reimbursed for business meal expenses according to actual and reasonable cost. Such business meal expenses, no matter whether paid by the Authority or any other person or entity, must be consistent with the Authority's ethics and other policies. The Authority shall not reimburse any employee for the cost of alcohol consumed by Board members, employees, or external individuals.

### *Business meals with other employees*

Employees will be reimbursed for business-related meals taken with other employees (as opposed to external individuals in the circumstances described above) only when the employees are traveling together for business or with CEO approval. Reimbursement shall be based on the actual and reasonable cost of the meal.

Meals, snacks, beverages, and other related costs for employee social events or holiday parties shall not be reimbursable.

When more than one employee is present at a business meal, the most senior level employee should pay and expense the bill.

## Alcohol

In no event shall the Authority reimburse any employee for the cost of alcohol.

### *Tipping*

Reasonable tips included on meal and transportation receipts will be reimbursed. The Authority shall not reimburse for tips that are more than 15% to 20% of the cost of the meal or transportation.

Any other tips should be included in the incidental allowance.

## Incidentals

Incidentals are charges during work travel which are not documented. Incidentals shall be reimbursed at the GSA rate reimbursement level. For employees in a collective bargaining unit, the incidental reimbursement rate shall be the rate negotiated for such unit.

The GSA rate calculator can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates>. If no GSA rate exists for the travel location, the Authority shall utilize other applicable federal reimbursement rates, such as the rates utilized by the Department of Defense or Secretary of State.

## Process for documenting/submitting expenses

### Documentation Needed

As used in this policy, Expense Report refers to the documentation necessary for the Authority's Finance team to process the expense request. A receipt must be submitted with the expense report for any individual meal or other expense, other than incidentals. If a receipt is lost or destroyed, the employee must provide an explanation of the missing documentation, and the CEO shall have discretion to approve the expense.

In addition, for business meals, the following documentation, in addition to receipts, is required and must be recorded on the expense report:

- Names of individuals present, their titles, and company name(s).
- Name and location of where the meal took place.
- Exact amount and date of the expense.
- Specific business topic discussed.

### Examples of receipts

- Air/Rail - original passenger coupon.
- Hotel - hotel folio plus charge card receipt or other proof of payment.
- Car Rental - rental car agreement plus charge card receipt or other proof of payment.
- Meals - Itemized charge card receipt or cash register receipt.
- Itemized Receipts for all miscellaneous expenses

To be reimbursed for use of their personal car for business, employees must provide on their expense report:

- Purpose of the trip.
- Date and location.
- A copy of the declaration page of the employee's personal automobile insurance policy demonstrating that the employee possesses insurance meeting or exceeding statutory requirements.
- Receipts for tolls, parking.

Receipts must include the name of the vendor, location, date, and dollar amount of the expense. When a receipt is not available, a full explanation of the expense and the reason for the missing receipt is required.

The Authority shall maintain a file containing all business travel and meal documentation consistent with the Authority's Finance and Accounting Policies and other policies.

## Incorrect or Incomplete Expense Reports

Expense reports that are incorrect or incomplete will be returned to the employee for corrective action and may result in delay or non-reimbursement of specific items.

Violating the Authority's policy, submitting a knowingly incorrect expense report, or altering of receipts can result in disciplinary action up to and including termination.

## Authorization process

All travel expenses must be submitted to and approved by the CEO. The CEO's expense report shall be submitted to the Chair of the Finance and Audit Committee.

For employees other than the CEO, the expense report must be reviewed by the employee's immediate supervisor, the Chief Financial Officer, and the CEO. Individuals approving expense reports are responsible for ensuring:

- The correctness, reasonableness, and legibility of entries.
- Applicable receipts are attached.
- Charges are consistent with the Authority's policies and were incurred for business purposes.
- Expenses are adequately explained.

Submission of the expense report shall be deemed to be attestation by the employee of the accuracy and legitimacy of the expenses.

In accordance with present rules and guidelines, charges that are questionable should be discussed with the employee and resolved before the expense report is approved.

## Excluded Items

### Employees Will Not Be Reimbursed for the Following Items:

- Airline club membership dues
- Airline headsets
- Airline drinks
- Airline or personal insurance
- Airphone usage
- Annual fees for personal credit card
- Barbers and hairdressers
- Birthday lunches
- Car washes
- Cellular phone repairs, except for corporate cell phones
- Childcare
- Clothing (e.g. socks, etc.)
- Expenses for travel companions/family members
- Expenses related to vacation or personal days while on a business trip
- Flowers or gifts for employees or external individuals (unless approved by the CEO)
- Gas if using a personal car
- Health club facilities, saunas, massages
- Hotel movies
- Hotel room refrigerator items
- Hotel laundry and valet services unless the trip exceeds five consecutive days
- Interest or late fees incurred on a personal credit card
- Loss/theft of cash advance money or Company-paid airline tickets
- Loss/theft of personal funds or property
- Magazines, books, newspapers, subscriptions
- Mileage for travel between home and office if within 20 miles
- “No show” charges for hotel or car service
- Parking or traffic tickets
- Personal accident insurance
- Personal entertainment, including sports events
- Personal toiletries
- Pet care
- Postage costs, postcards (sent to fellow employees)
- Rental carphones
- Shoeshines
- Snacks, gum, candy, or cigarettes
- Travel insurance or baggage insurance

Unexplained or excessive expenses which are not within the intent of the Authority policy will not be reimbursed.

## Additional Items

### *Business Phone Calls*

Employees shall use their work-issued cell phones for all business calls. Expenses associated with use of personal cell phones or home phones for business will not be reimbursed.

### *Internet Access*

Employees shall be expected to utilize their work-issued cell phone and its Wi-Fi hotspot capability when necessary. Expenses related to internet access shall not be reimbursed unless there are extenuating circumstances approved by the CEO.

## Personal travel combined with Business Travel

Personal vacation travel may be combined with business travel provided there is no additional cost to the Authority. Authority credit cards shall not be used to pay for personal/vacation travel.

## Spouse/Companion Travel

A spouse or other individual may accompany an employee on a business trip at the employee's expense. The Authority shall not reimburse any travel and entertainment expenses incurred by a spouse or other individual accompanying an employee on business.