



TRAVEL AND
EXPENSE



REPORTING

POLICY EFFECTIVE

10-20-2019



Envision



HEALTHCARE



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Travel and Expense Policy Objective and Overview

This policy applies to all Envision Healthcare companies, affiliates and subsidiaries (Envision) and supersedes any Envision travel and expense related policies and practices in existence prior to the current effective date. The purpose of the Envision Healthcare Travel and Expense Reporting Policy is to establish standards and expectations for travel arranging and record keeping requirements for travel-related expenses. Envision Healthcare is committed to ensuring that employees who travel on Envision business do so safely, comfortably, and conveniently to accomplish the business purpose of each trip in the most cost-effective manner possible in accordance with this policy.

Any questions regarding this Travel, Entertainment and Expense Reporting Policy should be directed to the Corporate Travel Manager for Envision Healthcare (Travel@EnvisionHealth.com).

Travel Expense Reimbursement and Payment Overview

Envision travel-related expenses are expected to have a clear business purpose, meet all Internal Revenue Service (IRS) record-keeping requirements, and be approved by the appropriate level of management. Envision assumes no obligation to reimburse expenses that are out of compliance or deemed an unnecessary business expense.

Employees are expected to use good judgment before incurring any travel-related expense on behalf of Envision and “do the right thing” when a situation is not covered by this policy. Failure to comply with policy requirements may result in delays, withholding of reimbursement and/or disciplinary action up to and including termination. Requests for exceptions to this policy should be sent to the Envision Corporate Travel Manager for approval from Executive Management. In addition to the monitoring and review by Procurement, Payroll, Central Services, etc., expense reports are subject to review annually by Internal Audit.

The IRS may disallow a deduction if an employee fails to submit adequate support for the business expense resulting in taxable income to the employee and / or the employee held liable for the expense. Certain expenses incurred by senior management may require disclosure in Envision Healthcare public filings under Securities and Exchange Commission (SEC) regulations irrespective of whether such expenses are reimbursable under company policy. Accurate documentation of expenses facilitates the Company’s determination of whether such disclosure requirements are triggered.

Expense reports with copies of all receipts (\$10 and over) are to be submitted within 14 days of the expense.

1. TRAVEL – General Information and Booking Travel Arrangements

Envision Healthcare travelers are required to use Envision’s designated travel management company, TSI USA, to procure all travel arrangements, including changes and cancellations. Envision has selected TSI-USA as its sole provider of travel-related accommodations to maintain “duty of care” obligations relative to the safety, security and wellbeing of employees while traveling on company business and to gain significant financial and management benefits on travel-related expenses. Use of other travel service providers or websites is strictly prohibited. Unless otherwise set forth herein, Envision travelers are required to use preferred vendors and to plan ahead as much as possible to take advantage of lower “advance-purchase” airfares. Envision Healthcare reserves the right to deny reimbursement for business travel arranged outside of TSI USA.

1.1. Travel Insurance. Business travel accident insurance is provided by Envision to all company authorized travelers. Any additional personal travel-related insurance, supplemental air travel insurance, personal property insurance and self-insurance for non-company health plans are NOT reimbursable

1.2. Travel Profiles. Envision Healthcare employees authorized to travel for the company must establish a travel profile within Concur Travel and regularly maintain it with the most current company and personal information to ensure travel expenses are charged to the proper G/L code.

1.3. Travel Booking - Employees. TSI USA is the authorized travel management company of Envision Healthcare. Negotiated airline, hotel and rental car discounted rates are loaded into Concur Travel online booking tool and Sabre booking software used by TSI-USA. The Concur Travel online booking tool is the preferred method to initiate searches for competitive pricing and to schedule air, hotel and rental car arrangements. Agent assisted booking is also an option, but should be chosen only if necessary.

- **Online Booking through Concur Travel** is preferred as it offers the lowest air transaction fee. Access Concur Travel online booking tool through these options:

- EVHC.OKTA.COM – employees use network credentials (Network User ID and password), click Concur chicklet.
- **Legacy Sheridan Clinical Travel** (to be used until otherwise notified)
 - **Sheridan Travel Portal** (If prompted, use “Sheridan” as the Company Code)
 - <http://portal.tripeasy.com/>

- **Agent Assisted Booking** is recommended for complex itineraries and changes to an already ticketed trip. Transaction fees for agent assistance are much higher than online booking fees. Use the following Envision dedicated phone numbers and email address.

- Envision – 214-915-9108 or 888-507-0495– envision@tsiusa.com
- Sheridan/TIVA – 214-206-9695 or 844-430-9596 – legacysheridan@tsiusa.com
- Vista Staffing – 214-915-9323 or 866-392-0924

TSI-USA regular agent business hours are 7:00 AM to 7:00 PM Central Time, Monday through Friday.

Outside of TSI-USA’s regular agent business hours, these phone numbers will automatically roll to the TSI-USA Afterhours Team who is fully equipped to assist Envision travelers.

1.4. Travel Booking – Clinical Interviewees and Consultants.

- **Clinical Interviewees.** Interviewing for clinical candidates is addressed in a separate policy available from the Corporate Travel Manager. Interviews for corporate candidates must be arranged through an agent at TSI USA.
- **Consultants.** Consultants are to pay for their own travel expenses following the Envision Healthcare Travel Policy relative to selecting lowest airfare, hotel cost guidelines and meal allowances. If travel is reimbursable per the terms of the consultant agreement, consultants are expected to invoice Envision accordingly.

- 1.5. Frequent Flyer and Other Programs.** Any airline frequent flyer, hotel frequent stay, rental car frequent rental benefits accumulated while on traveling on company business will remain with the employee. However it is against company policy for travelers to arrange a more expensive flight, lodging or car service for the purpose of accruing points. Use of Envision Healthcare's preferred vendors supersedes the traveler's personal benefit.
- 1.6. Personal Travel in Conjunction with Business Travel.** Envision travelers are permitted to book airfare for personal travel through the TSI USA leisure department. Charges must go to a personal credit card. Envision travelers may combine Personal Time Off (PTO) before or after a business trip under the following guidelines:
- The traveler's manager must approve the PTO according to normal Envision Healthcare requirements.
 - Total transportation costs for travel to or return from the business destination for days including any PTO must be equal to or less than transportation costs that would be incurred for travel dates covering only the business portion of the trip.
- The employee will only be reimbursed for legitimate business expenses; Envision will NOT reimburse for hotel, rental car, food or incidental expenses incurred on the PTO dates. The Company will not reimburse any expenses incurred by a non-Envision companion accompanying an employee on business.
- 1.7. Companion Travel.** Employees may be joined by companions while traveling on company business and can be booked through Concur Travel. Expenses incurred by the companion; however, are the responsibility of the employee and/or the companion and must be paid for separately by the employee and not on a corporate credit card. In the event that the company agrees to pay for companion travel, the costs reimbursed to the employee will be reported as wages on their W2 and subject to income tax withholdings.
- 1.8. Travel Restrictions on Employees Traveling Together.** Senior management will use its discretion on a case-by-case basis to determine how many employees may travel together on the same commercial aircraft. Travel via corporate aircraft is addressed separately in the Corporate Aircraft Policy.

2. AIR TRAVEL

All Envision Healthcare employees authorized for travel must book all airfare including changes and cancellations through TSI-USA, the official travel management company of Envision Healthcare.

2.1 Air Travel Parameters and Lowest Fares

- All airfare is expected to be coach class.
- Whenever possible, airfare is to be scheduled no less than 14 and no more than 30 days prior to travel date.
- First priority is to book the lowest fare. Lowest logical airfare must be taken, no consideration for "upgradability" is permitted; airline preference does not take precedent over lower-cost alternatives; Travelers should choose penalty or nonrefundable fares to reduce overall airfare costs.
- Travelers should choose the lowest fare displayed among options. If options are shown for an alternative airport, travelers are expected to choose that airport.
- TSI will not display out-of-policy options; travelers will not be reimbursed for flights booked outside of TSI
- Premium seating will not be reimbursed.
- If no seats are available, first class upgrades will be allowed with approval of Executive management. Contact the Corporate Travel Manager to begin the process.
- Use of personal funds and frequent flyer points to upgrade is permitted, but will not be reimbursed in any capacity.

2.2 Exceptions for employees to book outside of TSI-USA:

- Meetings and conferences that require travel booking through external sites

2.3 Aircraft

Air transportation is restricted to regularly scheduled and certified airlines. The following are not acceptable when traveling on Company business and will not be reimbursed:

- **Unscheduled and non-certified airlines**
- **Charter aircraft**
- **Private aircraft**

2.4 Cancellations, Unused and “Banked” Tickets

- All changes or cancellations must be approved by manager; employees will not be reimbursed for change or standby fees if not approved. If travel schedule is expected to change, employee should prioritize Southwest flights when applicable to eliminate any change or cancellation fees.
- Travelers are expected to notify TSI-USA of all ticket changes and cancellations. If notified within 24 hours of ticketing, TSI-USA is able to secure a full refund from the airline; transaction fee still applies. Outside the 24-hour window, the unused ticket will be placed in the traveler’s “ticket bank” for future use.
- Travelers should promptly use “banked” tickets toward future travel before expiration, typically within 12 months of original departure date. Airlines charge a fee (average \$200) to use a banked ticket. As such, a banked ticket of \$200 or less typically has no value to apply to a future ticket.
- Available banked tickets will display in Concur Travel online booking tool: Travel Alert Section (highlighted in orange) at the top of the Concur Travel Home Page or in the matrix that displays airfare options. TSI Agents will also get an alert that a traveler has a banked ticket.
- If for any reason a traveler exchanges a company-paid ticket for a lower-priced alternative ticket, the amount credited by the airline must be returned to Envision.

2.5 Ancillary fees, In-flight Charges, Airline Clubs

- **Airline baggage fees** will be reimbursed **for one bag**. Must submit a receipt confirming payment.
- **In-flight meals** are reimbursable subject to the Meals Guidelines in this policy.
- **In-flight network connection fees, like GoGo**, may be reimbursed if there is a business need.
- **In-flight movie or TV charges: NOT** reimbursable.
- **Airline club membership fees: NOT** reimbursable unless previously approved
- **TSA-PreCheck, GlobalEntry, ClearMe, etc. Programs: NOT** reimbursable

2.6 Overnight Delays

If a flight delay causes the need for an overnight stay, travelers are expected to request accommodation through the airline first. If not provided by the airline, travelers should contact TSI-USA for assistance in booking a hotel room.

2.7 Lost Luggage

Envision will not reimburse company travelers for lost luggage or personal items, nor will it reimburse for items purchased as a result of lost luggage. Any claims for such should be directed to the airline or personal insurance.

2.8 Cash Rebates / Vouchers

Any cash voucher or rebate (other than incidental food vouchers and the like provided as a result of a weather delay or operational issue) provided by an airline when traveling on company business are the property of Envision and must be reported and returned to Envision for future company business use through TSI-USA.

2.9 Receipts Required for Air Travel Reimbursement

TSI-USA confirms itineraries through an email direct to the traveler that contain an attached e-Invoice and e-Receipt. TSI-USA also sends an e-ticket receipt to the traveler’s Concur Expense receipt store for easy attachment to the airfare expense line. The e-Invoice must be attached to the Concur Expense report to support the airfare charge. These documents remain available at TSI-USA for 71 days from date of ticketing.

3. Hotel / Lodging

Travelers with an overnight stay are required to reserve their lodging through TSI-USA (no fee to book lodging through TSI-USA) for duty of care compliance and spend visibility for future hotel contract negotiation. **Note: Hotel rates should not be negotiated locally; contact the Envision Corporate Travel Manager** to ensure the rate is negotiated based on all the collective room night volume for all Envision companies and is properly setup with TSI USA for all Envision travelers.

3.1 Hotel Selection

Travelers are expected to book room nights at hotels where Envision has a negotiated rate (marked as such in Concur Travel online booking tool) or in a moderately priced hotel as shown in TSI. TSI will only display hotels within a specific cost guideline by city. Employees will not be reimbursed for booking hotels outside of TSI. Travelers should also inquire about promotional or special rates (AAA, Government, AARP, etc.) when applicable at time of check in. Envision reserves the right to decline reimbursement of costs over and above the negotiated corporate rate when a traveler does not use a preferred hotel.

3.2 Hotel / Lodging Guidelines and Permissible Expenses

- **Other lodging**, i.e. staying with friends or family, is permitted but Envision is not liable for any charges as a result of the stay or to provide compensation in any capacity to the hosts associated with the stay.
- **Costs to upgrade** to suites or executive level rooms are not reimbursable expenses. Travelers may use personal award points to upgrade, but will not be reimbursed in any capacity for their use.
- **Room service** is allowed and reimbursable as long as the expense is within the Meal Guidelines in this policy.
- **Breakfast** is allowed and reimbursable according to meal guidelines.
- **Laundry service** is allowed after FIVE or more consecutive business travel days. Traveler is expected to apply good judgement to minimize costs.
- **In room mini bar** is reimbursable as long as the expense is within the Meal Guidelines in this policy.
- **High-speed internet** is reimbursable for those who need it to perform their job. However, internet charges in hotels with complimentary internet will not be reimbursed.
- **Telephone charges** for long distance are not reimbursable.
- **In room movies or video game rentals** are not reimbursable.
- **Fitness center** charges are reimbursable up to \$10 per day

3.3 Room Guarantee, No Show, Early Departure and Hotel Cancellation Procedures

Most hotel rooms are guaranteed for late arrival. Travelers are expected to cancel a hotel reservation in accordance with the cancellation clause noted at time of booking and/or on the itinerary to avoid “no show” charges. Travelers are also expected to be aware of early departure fees and act accordingly. Trip cancellations may be out of the employee’s control; reimbursement for no-show or early departure charges will be on a case-by-case basis and require appropriate explanation and management approval.

3.4 Hotel Payment Documentation

A detailed hotel receipt (FOLIO) MUST be submitted with the expense report. The IRS will not accept a credit card statement or an internal addendum as a hotel receipt as they do not sufficiently breakdown the deductible and non-deductible charges. If the original hotel folio is lost, contact the hotel to obtain a replacement copy. Note that most hotels offer an e-folio that will upload to Concur Expense Receipt Store.

3.5 On-going / Special Living Arrangements vs. Temporary Living

Living arrangements that are intended to replace hotel accommodations and rental cars are generally taxable to the employee if they are expected to continue for more than one year. On-going living arrangements are accommodations that are intended to provide a more permanent living situation when an employee resides outside the local city and/or state but regularly works out of another location that may require hotel stays, rental cars, and/or air travel. These arrangements must be preapproved by Human Resources. Any accommodations that exceed 90 days will need to be approved by the SVP of Human Resources and the Business Segment CFO through your local Human Resources representative.

4. Ground Transportation, Rental Cars and Personal Vehicles

4.1 Personal Vehicles

Employee using a personal automobile for Company business are responsible for carrying adequate insurance coverage for both themselves and any passengers. In the event of an accident, the Company will not pay for personal insurance deductibles or repairs. It is the employee's responsibility to review personal automobile policies to determine if there are any coverage restrictions related to business use. If your policy restricts business use, alternate means of transportation must be used. Rental car expenses incurred while a personal automobile is undergoing repair must be covered by the individual's personal insurance policy and will not be reimbursed.

4.2 Recording Personal Mileage for Reimbursement in Concur Expense Software

Employees using personal cars on Company business will be reimbursed at the current IRS guideline. This rate includes maintenance costs (i.e. wear and tear), insurance and fuel. The Concur Expense mileage calculator is expected to be used for documenting all reimbursable personal mileage to ensure IRS compliance for recording the origin and destination addresses, as descriptions such as "office" and "airport" are **NOT** acceptable for IRS compliance.

When entering mileage into Concur Expense, select mileage as the expense type, enter transaction date, then select the mileage calculator button, enter the origin and destination addresses and the correct mileage will automatically be calculated. **Only the total "net" miles (less normal commute miles) are reimbursable**; thus using the office address as origin or destination is preferred. But, if your home address is entered in Concur Expense for either the origin or destination, select the "deduct commute" button to ensure a true total "net" mileage.

Use and submission of mileage logs are on an exception basis only. Mileage logs are to be filled out completely with appropriate to and from addresses (street, city, state). Enter the total net mileage in Concur and attach the mileage log to the expense report.

4.3 Rental Vehicles

Rental vehicles may be used when necessary for a business purpose when economical and practical. Vehicles must be rented through TSI-USA to ensure negotiated rates are applied, to meet duty of care obligations, and to provide spend visibility for future negotiations. There is NO FEE to book a rental vehicle through TSI-USA. National Rental Car is Envision's preferred car rental company; all travelers should enroll in National Emerald Club via this link www.nationalcar.com/offer/xz12960

4.4 Rental Vehicle Guidelines and Permissible Expenses

- Employees must rent cars from Enterprise Holdings (dba as National, Enterprise or Alamo) at the lowest available rate in cities where possible
- Rental car size is restricted to intermediate only.
- For travel in the US, US Possessions or Canada, no insurance coverage (either collision or liability) should be taken on any vehicles rented for business use. Employees are covered through the corporate policy. Employees will not be reimbursed for the cost of any coverage, including Loss Damage Waiver (LDW) coverage or personal accident insurance.
- Before accepting a vehicle, inspect the car inside and outside for any damage and ensure damage is documented on the contract before leaving the lot.
- Navigation aids and satellite radio are not reimbursable.
- Upgrade costs are not reimbursable. Travelers may use their points or a certificate to upgrade.
- Fines and violations (towing, parking, traffic, etc.) are not reimbursable.
- Tolls and parking fees are reimbursed separate from the mileage. Receipts and proof of payment are required for reimbursement.

- **Rental Car Re-fueling:** in order of preference
 - **Fills tank prior to returning vehicle:** Most economical option - pay market PPG only for gallons used.
 - **Returning the car without exercising either above options:** Only acceptable if traveler is at risk of missing a flight. Renter is charged for gallons to fill the tank at a PPG exceeding national average.

Envision reserves the right to only reimburse for the cost of actual gallons used at current retail PPG when flight time and car rental return time does not support an emergent situation.

4.5 Accidents

Travelers are required to follow all standard practices relative to reporting and recording a motor vehicle accident:

- Inform police when necessary or prudent.
- Exchange driver's license, insurance and other pertinent information with other drivers.
- Take photographs if possible of any damaged areas on all cars involved.
- Follow the rental contract agreement regarding who to call if the vehicle sustains damage.
- Report damage as soon as possible to rachael.casillas@amsurg.com. The company is self-insured and has a detailed process that needs to be followed. See the Accident Reporting Policy on the Company Notes page in Concur Travel.
- When possible, return damaged vehicle to the car rental attendant when the facility is open and report the damage.

4.6 Misc. Transportation

- To and from airport: travelers have the option of taking a taxi, Uber, or Lyft type service, airport shuttle, hotel shuttle, or parking a personal vehicle at the airport. The lowest expense option should be used.
- Travelers may choose public transportation (taxis, Uber, Lyft, bus) where it meets business need and the cost is the lowest alternative.
- Public rail service (i.e., Amtrak is allowable and should be priced comparative to other forms of available transportation (airfare or rental car) with the lowest expense option selected.

5. Meals and Entertainment

5.1 Personal Meals

Meal expenses incurred during approved business-related travel are reimbursable when an overnight stay is required and/or the traveler is out of their market area for more than eight consecutive hours. Daily meal expense is not to exceed \$75 per day inclusive of all snacks and tax and tips. Only meals greater than \$10 including tax must be supported with a receipt. In lieu of restaurant meals, groceries may be reimbursed instead. Any meal expenses submitted over \$75 will require justification and approval from your direct supervisor.

5.2 Entertainment

Reasonable entertainment expenses are reimbursable when supported with a clear business purpose that meets IRS "ordinary and necessary" requirements. IRS requires a business relationship with all persons entertained whether existing or potential and a bona fide business discussion precede or follow any entertainment. When entertaining customers or when several employees are involved, the **MOST SENIOR level employee must pay and seek reimbursement for the expense.** To comply with IRS substantiation rules, provide the name and business relationship of each person(s) entertained; business purpose and/or subjects discussed; name of establishment, amount and date of entertainment / meal.

5.3 Entertaining Customers and Employees

Employees are expected to exercise proper professional discretion when entertaining customers. List of all attendees and related business purpose must be provided as support documentation for reimbursement.

5.4 Entertaining Employees

An employee may pay for another employee's meal when it includes a customer, an out-of-town employee or other special purpose approved by employee's manager. Total cost per person should not exceed the per diem in that city as defined by IRS per diem amounts. IRS requires that names of all attendees be listed individually if less than 10 employees are present; if more than 10 employees are present list each department and total employees / department. Working lunches and dinners require approval and must conform to the daily meal cap.

5.5 Business Meals

The Company will reimburse employees for the reasonable and customary cost of meals associated with travel and non-travel related business. The business purpose must occur immediately prior to, during or after the meal. Meals should not be lavish or extravagant. In addition, employees may be reimbursed the cost of a meal when dining with non-Envision Employees (non-referral sources) provided there is a valid business purpose for the meeting, and the cost of the meal is not excessive.

Meals may also be purchased for other employees of the Company in certain business or travel circumstances. Where this practice is employed, the most senior member of management present pays the bill.

Envision will reimburse employees for actual meal expenses that are reasonable and customary while on company business, including the following:

- Employee is on overnight travel status.
- Employee is engaged in a business-related meal with a third party.
- Employee is at an off-site training event.
- Employee is on a single-day business trip away from their normal place of business.

6. Miscellaneous Travel

6.1 Emergency Travel Assistance

Envision relies upon its employees to exercise good judgement and caution while traveling. The U.S. Department of State's travel section, TSI USA travel alerts, personal physicians and others can provide guidance regarding healthy travel tips. All travelers should have TSI USA phone numbers readily available for travel assistance.

6.2 Telephone Expense

Please see the Technology Policy for telephone reimbursement rules and guidelines.

6.3 Award Programs

Employees may participate in frequent traveler award programs sponsored by airlines, hotels, rental car and credit card companies. Points and status earned as a result of company business travel belong to the traveler. However, employees are prohibited from selecting more expensive airfare and/or hotels to increase their award status.

6.4 Tipping / Gratuities

Below are acceptable tipping percentages by service type. Tip amounts that exceed these percentages may not be reimbursable.

- **Waiters: 15 - 20% of total bill before taxes.** Gratuity for large groups may already be added to the bill; if adding additional tip, total may not exceed 20%. Include tip amount with meal charge on the expense report.
- **Taxi / Limo / Shuttle Bus: 10 - 15% of the fare.** Should be added to the fare on the receipt.
- **Bellhop / Porters / Airport curbside check-in:** Guideline is \$1.00 per bag, record as separate line item.
- **Hotel Maids:** Tips for hotel maids are not reimbursable.

6.5 Laundry

Employees will be reimbursed for reasonable laundry expense after FIVE or more consecutive business travel days or when unusual circumstances make these services necessary. Traveler is expected to apply good judgement to minimize costs. Receipts are required to support the expense.

6.6 Cash Advances

Cash advances for travel related expenses will not be granted.

6.7 Foreign Travel

When foreign currency is used for payment, enter the foreign "city" on each expense line item and Concur Expense will automatically calculate the conversion rate from the country of purchase into US dollars.

6.8 Seminars Sponsored by Other Organizations

Internal Revenue Service (IRS) rules require Envision to separately report the cost of meals associated with seminars or sponsored events. To comply with this regulation, employees attending such events must complete his / her expense reports as follows:

- Record the portion of the cost relating to meals on the "Meals" line.
- Record remaining event costs under "Training, Seminars, and Conventions".
- Provide a valid account code for all miscellaneous items.

7. Groups and Meetings

Group travel is defined as 10 or more employees traveling to the same destination for a specific purpose. All aspects of group travel, barring flight reservations, are expected to be coordinated through and negotiated by TSI USA Groups Department. TSI USA will work closely with each meeting planner to select the site and hotel; negotiate the lowest possible room rates; extend room rates pre and post event if desired; eliminate fees for Wi-Fi, resort and parking; include additional amenities such as meeting space, food/beverage, etc. at significantly reduced rates or no charge. TSI USA will assist in developing and managing the registration website to coordinate hotel and ground transportation; provide rooming lists and ad hoc reports as needed; successfully handle attrition issues for unused rooms and assist with hotel invoice reconciliation.

Hotel room and tax charges may be centrally expensed and allocated to each attendee's GL code. Or when group expenses are impractical to allocate to each employee, the appropriate management level must pay and submit the expenditure for reimbursement. Each employee attending a Group or Meeting event should pay for his/her individual business expenses and submit an expense report for reimbursement. Group food and beverages must be reported as "Entertainment". All other expenses (transportation, mileage, airport parking, etc.) are to be reported under the appropriate expense category. All expense reports associated with the meeting must show the event name.

8. Gift Policy for Employees

If an employer gives an employee cash, gift certificates, event tickets or similar items that are convertible to cash, the value is considered additional wages regardless of the amount. (See IRS Regulation 1.132-6(c)). Form 121-A must be submitted to support the gift, please refer to the Envision Payroll Policy for details on proper handling.

9. Expenses Not Reimbursable via Expense Report

Purchases for routine goods and services are expected to be procured through Basware, Envision's procurement software, as it offers Envision the best pricing and the most secure and effective procure-to-pay process. ALL expenses noted below **MAY NOT** be purchased with personal credit cards and submitted for reimbursement through Concur Expense software unless an emergency situations exists. "Emergency" situations are not to be abused and will be monitored.

- Rental car club fees
- Publications (books and journals) for general nature and outside the field of work, e.g. newspaper subscriptions
- Theater and sporting events
- Purchase of personal items or services such as luggage, personal books, magazines, newspapers, haircuts, athletic events, movies, bar tabs, etc.
- Movies provided by hotels and airlines at an extra charge
- Barber, beauty parlor and similar items
- Personal services at times provided by hotels at extra charges such as saunas, massages or use of recreational facilities
- Laundry unless trip exceeds five consecutive days
- Excess cost of making a circuitous or side trip for personal convenience
- Airline re-routing cost to accumulate frequent flyer miles
- Airline upgrades, annual airline membership clubs and airline guides
- Fines for traffic violations
- Reimbursement for loss of money, cash or personal property
- Charges incurred as a result of third-party misuse of lost personal credit cards
- Adult entertainment
- Insurance on personal property
- Travel insurance
- Capital expenditures – ONLY through Basware
- College tuition – submit proper documentation to HR and HR will submit a check request.
- Charitable contributions or sponsorships of any kind – discuss with Compliance.
- Rent or extended stay housing payments – set up on recurring payable or submit invoice.
- Baby-sitting, house-sitting or pet-sitting fees
- Spouse or other family member expenses, except under certain circumstances approved by management.
- Annual fees associated with personal credit cards, late payment fees, etc.

10. Expense Reporting and Required Support Documentation

Employee business expenses must meet extensive record-keeping requirements imposed by the IRS. **Payment with cash is strongly discouraged unless it is the only method accepted by the vendor.**

- All expense reports are expected to be processed in Concur Expense -- No paper expense reports may be submitted to the Envision Payroll Expense Report Coordinator for processing.
- Payroll reviews each expense report for calculation accuracy, policy compliance, business purpose, and proper supporting documents. Compliant expense reports with appropriate approvals will reimburse in the next payroll check run. Noncompliant expense reports will be sent back to the employee through Concur Expense with a reason for rejection. The expense report must be corrected and re-approved before it will be paid.
- Expense reports need to be entered directly into Concur Expense by the employee or by a delegate on behalf of the employee; Concur expense automatically routes the employee's expense report to the proper approver.
- Employees are expected to file expense reports within 14 days of last trip expense; all expenses related to a single business trip must be submitted on one expense report. Internal Audit will monitor timeliness of expense report filing and counsel chronic offenders.
- Expense reports for mileage only may include multiple days. If the mileage calculator in Concur Expense is used for each origin/destination trip, NO mileage logs will be required.
- All company paid airfare must be recorded on the expense report even though the employee will not be reimbursed this amount. Origin and destination cities must be input in the description field.
- Clearly and correctly describe each expense. No receipt is required for an expense less than \$10, except airline and baggage fees.
- When entertaining, the customer name, title, and company must be entered in the "attendees" field. The attendee feature in Concur Expense is expected to be used for this purpose.

- Submit **an itemized original receipt** to support every expense as noted below that is generated by the vendor. Receipts MUST include vendor name and address, date of transaction and dollar amount paid. Do not alter receipts.
 - Itemized hotel receipt (folio) is required for all hotel stays.
 - Restaurant **itemized** receipts for meals over \$10, excluding tax and tip, are required.
 - Rental car and fuel requires a receipt.
 - E-Invoice (flight destination/departure cities, dollar amounts, ticket number(s), service fees required)
 - Tips should be included with the main expense, i.e. meal tips added to restaurant receipt, etc.
 - NO hand written receipts are acceptable EXCEPT for:
 - Taxi cabs but must include transaction date, amount and the to / from location **must be noted**
- Proof of payment (credit card statement or canceled personal check) is required:
 - When there is no vendor receipt or acceptable documentation for an expense.
 - When receipt detail is not clear, mostly illegible or completely illegible.
 - When the invoice shows the amount due, but no form of payment.
 - If cash was the form of payment for any of the above instances, an addendum is also required if the amount is greater than \$10. This addendum **does not require an approval signature** as the approver has full visibility to this addendum through Concur Expense.

10.1 Receipts in Concur Expense and Expense Report Submission

- Receipts can be emailed to the “receipt store” within Concur Expense receipts@concur.com, or emailed to your desktop or personal folder, then copied into Concur Expense.
- Receipts can be captured using the Concur mobile application and attached to an expense report from a smart phone or used later when attaching receipts to the expense report through Concur Expense online.
- Upon completion, select “submit” and the expense report / receipts route to designated manager for approval.
- Once the manager approves, the expense report routes to Envision Healthcare Payroll for review and payment.
- Notification emails relative to each step in the process are sent to the submitter of the expense report.

11. Training on Concur Travel and Expense Software

11.1 Concur Travel

Training on the use of Concur Travel is available through the following resources:

- Concur Travel site: Log into Concur, select the Travel Tab, click on “Help” in the upper right hand corner.
- Concur Training website: <http://www.concurtraining.com/pr/get-started>
- Monthly TS USA hosted training sessions: List of dates/times and login information is available on the Concur Travel Site. Select the Travel Tab/Company Notes/ [Company Travel Portal](#)/Concur training dates.

11.2 Concur Expense

Training on Concur Expense is available through the following resources:

- Concur Expense site: Log into Concur Expense, click on Help in the upper right hand corner.
- Concur Training website: https://www.concursolutions.com/expense/client/view_training.asp
- Concur Expense QuickStart Guides provide step-by-step instructions, screenshots and additional information to help you get up and running quickly; available on SharePoint using the link below:
<https://sharepoint.amsurg.com/sites/PSG/ERP/training/Operations/Forms/AllItems.aspx>