

## Travel and Entertainment Expense Policy

## Policies and Procedures

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# **I. Travel & Entertainment Policy Overview**

## **1.0 Applicability**

- 1.1 This travel and entertainment expense policy applies to all employees of AmerisourceBergen (“AB” or “the Company”) and all subsidiaries (including international), as well as any contractors or consultants performing work for AB and its subsidiaries, unless a separate, contractual agreement is in place for contractors or consultants or as otherwise approved by the SVP & Chief Accounting Officer. Employees and contractors will be collectively referred to as “Travelers” or “Team Members” for purposes of this document.
- 1.2 For Team Members who alternate between AB office locations for collaborative work/meetings and an off premises/remote setting for the balance of their working time (“Office Flex”), time spent commuting to and from their AB on-site office is not considered “travel,” under this policy. Therefore, expenses incurred during that time are non-reimbursable. Additionally, Office Flex Team Members’ personal meal expenses incurred while working in an office location are non-reimbursable expenses.
- 1.3 Expenses that are reimbursed by third parties (suppliers, customer, etc.) may be governed by an additional local policy. Local policies must be approved by the SVP & Chief Accounting Officer.
- 1.4 Expenses Attributable to Healthcare Professionals (HCPs) must be clearly identified in the expense report in accordance with OOC-16.1 and 16.3 Interactions and Arrangements with Customers and Potential Referral Sources. Failure to properly identify HCP recipients in an AB expense report and/or the approval of an expense report that does not properly identify HCP recipients may constitute a violation of AB policy.

## **2.0 Purpose**

- 2.1 Travel and entertainment expenses must be consistent with the needs of the Company. This policy is meant to be fair and equitable to all Travelers. Travelers should neither gain nor lose personally because they have incurred reasonable business expenses in the pursuit of Company business.
- 2.2 This policy details requirements and procedures for qualified Team Members who incur business-related expenses. This document provides the general policies and procedures for booking travel and reimbursement of other business-related expenses. Additional procedures may be required at the local level (i.e., additional approvals over and above this policy); however, this policy provides the minimum requirements.

This policy is provided:

- a. To ensure all Travelers have a clear and consistent understanding of policies and procedures for business travel and related cost management;
- b. To provide Travelers with an appropriate level of service and comfort at the most competitive cost;

- c. To ensure a consistency in travel practices for all Travelers, when traveling on the Company's behalf; and
  - d. To ensure the safety and security of all AmerisourceBergen Team Members who travel on behalf of the Company.
- 2.3 The Company reserves the right to not reimburse travel expenses arising from arrangements not made in accordance with this policy. Failure to comply with these requirements could lead to disciplinary action up to and including termination.
- 2.4 All requests for exceptions to this policy require written authorization from the SVP & Chief Accounting Officer or VP - Internal Controls. Depending on the nature of the policy exceptions, these may also be reported to additional members of AB senior management.

## **II. Administration**

### **3.0 Responsibility**

- 3.1 The Traveler is responsible for complying with this travel policy. The Traveler's direct manager ("Manager") is responsible for authorizing the expenditures within this policy and within the guidelines of the pre-approved budgets (designated as the Approver). Unclear situations or those not covered in this policy should be discussed, in advance, with either Tiffany Trievel, VP-Internal Controls, or Laz Krikorian, SVP & Chief Accounting Officer; they will be responsible for interpreting the intent of the policy and acquiring any necessary approvals by senior management.
- 3.2 The Company will cover the cost of all reasonable and necessary expenses for approved business travel provided that such travel is conducted only when essential to business needs and no alternative means of communication is practical (e.g., conference call, video conferencing). Team Members should consider the option of a virtual meeting vs. live, in-person meeting, when possible, to save on travel costs.

### **4.0 Travel Agency Designation**

- 4.1 The Company has appointed an authorized travel agency American Express Global Business Travel (AMEX GBT, hereafter referred to as the "Agency") and has assigned key responsibilities for booking travel arrangements and managing compliance with this policy to that agency. The Agency must be used to satisfy all business travel needs where possible (airline, rail, lodging, car rental and any other travel-related service). Failure to use the Agency could result in non-reimbursement of the unapproved expense.

### **5.0 Travel Authorization**

- 5.1 All Travelers must obtain authorization in advance from his/her Manager. The Agency will automatically notify the Traveler's approving Manager (approver) of all confirmed flights via e-mail. Only authorized travel expenses will be reimbursed.
- 5.2 A Corporate Vice-President must approve vendor, customer, or consultant travel. The approving Manager's name, cost center number and the reason for travel must be provided to the Agency when making the travel arrangements for non-AB Team

Members. The airfare expense will be charged to the approving Manager's Company credit card; unless approved in advance to be charged to the AB Central Billing account by the [Global Travel Management Team](#) (i.e., in some cases, a group of vendors/customers will be booked at once which could max out the Team Member's Company credit card).

- 5.3 Additional expenses for spouse / companion travel will not be reimbursed by the Company. Any exception to this policy where business travel expenses are incurred (such as a strict business purpose for taking the spouse) requires authorization from the SVP & Chief Accounting Officer **prior** to incurring any travel charges. The authorization should be attached to the expense report.
- 5.4 Weekend Travel – if a Traveler elects not to return home for a weekend while on a business assignment, or if a Traveler elects to extend the business trip over a Saturday night to take advantage of a lower weekend airfare, the Company will reimburse reasonable expenses for meals or groceries, local transportation and lodging up to the amount of the airfare savings. The Traveler must provide documentation from the Agency of airfare savings. The Traveler's Manager must approve the weekend stay in advance.

## **6.0 Company Credit Card**

- 6.1 The designated corporate charge card ("Company credit card") must be used to fund all business travel, entertainment, and airfare expenses. Personal credit card/funds use is prohibited for Company business where the Company credit card is accepted by the vendor.
- 6.2 It is not permissible for Team Members to use the Company credit card for the purchase of services or goods unrelated to Company business or travel (no personal purchases are permitted on the Company credit card).
- 6.3 Team Members who expect to travel at least two (2) times per year must apply for the Company credit card. To request a Company credit card, follow the directions at this link: [REQUEST CREDIT CARD](#)
- 6.4 Team Members who have frequent and/or significant entertainment or other reimbursable expenses (i.e., not associated with travel) must also apply for a Company credit card. Frequent and/or significant entertainment is defined as when more than twice per year a Team Member must make a payment to a vendor that cannot or will not provide an invoice or only credit cards are accepted for payment (i.e., no other internal procurement methods are available).
- 6.5 Team Members without a Company credit card should have their Manager arrange for travel, with the travel/airfare charged to their Manager's Company credit card. Airfare can only be charged to the AB Central Billing account for AB Team Members who do not have a Company credit card and who are not able to use their Manager's card. The [Global Travel Management Team](#) must be notified via e-mail of all charges to the Central Bill account. Charges submitted through Central Billing should not be submitted through Concur Travel & Expense. Approved airfare for vendors, customers or consultants will be charged to the Approving Manager's Company credit card unless approved by the [Global Travel Management Team](#) (see section 5.2)

- 6.6 Travelers should use their company issued credit card in lieu of setting up direct bill accounts with individual hotels. Direct billing to the Company of hotel charges is not permissible without Policy Owner approval or established for a Meeting and Group event.
- 6.7 The Company credit card statement is available to validate that all credit card transactions appearing in Concur and payments have posted as expected. Statements should be reviewed monthly for accuracy and may be retrieved on the card issuers site and are not mailed. To obtain site info and user login for statement retrieval, email [TravelProgramAdministrators@amerisourcebergen.com](mailto:TravelProgramAdministrators@amerisourcebergen.com) for details. Reconciliation of the charges is solely the responsibility of the Team Member by submitting allowable business expenses through Concur for approval and payment; in countries where available, Concur will make payment to the card issuer. Team Members may not make payments directly to the bank to bypass Concur, with the exception of payments for non-allowable or personal expenses in the US and Canada; outside of the US and Canada, payments are made to the local finance office. Personal charges on the company card are prohibited, but in the event of an accidental purchase, payment is due and payable within 21 days. Any Company credit card late charges or finance fees, where applicable, are the Traveler's responsibility and will not be reimbursed by the Company.
- 6.8 Cash Advances on the Corporate Credit Card are not permitted.
- 6.9 Team Member personal bank information must be entered and confirmed in Concur prior to the submission of any expense reimbursements.
- 6.10 The Traveler is responsible for the Corporate Credit Card's safekeeping. If the Company credit card is lost or stolen or you suspect fraudulent activity, immediately call the number listed on your statement or the card if it's in your possession or using [card issuer's online portal](#) to report the situation. A new Company credit card will be issued. Remember to update your Concur profile with your new card information so the new card is your default credit card.
- 6.11 It is the Team Member's Manager responsibility for timely entering a termination into Workday, which will cancel the company credit card. To immediately cancel this card, contact [TravelProgramAdministrators@amerisourcebergen.com](mailto:TravelProgramAdministrators@amerisourcebergen.com).
- 6.12 The Company will not reimburse Team Members for any annual fees associated with rewards programs.
- 6.13 Credit limit increases for Company Cards will be accommodated based on need. Permanent increases require manager approval.

## **7.0 Executive Travel**

- 7.1 To protect the Company in the event of an air disaster, no more than 3 executives should travel together on the same aircraft where reasonably possible. Team Members that are executives are generally defined as a board member or SVP and higher. This applies to commercial, private, or Company-owned aircraft.

# **III. Travel Arrangements**

## **8.0 Booking Procedures**

- 8.1 Team Members should book travel arrangements once travel has been approved by their Manager to ensure advance-booking discounts are fully realized. Team Members should book domestic travel at least 21 days in advance but no later than 7 days in advance. International travel requires direct work with our agency for complex and long-haul reservations and should be booked one month in advance and no later than 14 days in advance of the travel date. Please note that any travel destination which is in a [Department of State Country security levels](#) 4 and 5 must be approved by the Global Watch Center (“GWC”) prior to booking by completing the [High Risk Travel Policy Exception Form](#). Any additional travel safety concerns can be referenced in the Travel Risk Management policy found on Centro. Any last-minute bookings for specific business needs require Manager approval.
- 8.2 All air travel, hotel lodging, rail travel, car rentals and any other travel-related service should be booked through the Agency via the online booking tool, Concur Travel & Expense (CTE) or directly with an Agent for complex or international reservations (most travel for World Courier is international and booked through Concur). The following link can be used: [Concur-Enter Credentials](#) or for SSO use [Concur-SSO](#). Do note that the online tool may not be used for multi-leg reservations or complex international travel; therefore, please work directly with the designated Agency. Travelers who reside in countries without Concur Travel online booking access should manage their travel profile via [agency travel portal](#). To book online, Team Members must have a credit card loaded in their travel profile and set as default (i.e., manager assistance is required if the Traveler does not have a credit card). Any Team Member that does not qualify for a corporate credit card, cannot book online and should reference section 6.5 of this policy
- 8.3 As often as possible, all segments in a reservation should be bundled with air, car, and hotel when all are needed for the same trip, in order to minimize costs and maximize efficiency. If you cannot bundle your segments together at the time of booking, you can amend your existing reservation record at a later time.
- 8.4 The Agency fees for travel reservations are billed directly to the Team Member’s Company credit card for each reservation and each ticket purchased will incur a new Agency fee, whether online or with an Agent.
- 8.5 Travel booking fees should be expensed to the category **Travel Agent/Booking Fees** when completing expense reports in Concur Travel & Expense (CTE).
- 8.6 The Agency and Global Travel Program Lead should be notified for any group of 10 or more Team Members traveling to the same destination for a common purpose to achieve best group pricing and trip coordination.
- 8.7 The Agency is only permitted to accept bookings that comply with this policy. Any dispute relating to the class of service must be referred to Laz Krikorian, SVP & Chief Accounting Officer, who will be responsible for interpreting the intent of the policy and acquiring any necessary approvals by senior management. Any approved policy exceptions for air travel must be communicated to the Agency within 24 hours or a lower airfare ticket may be issued.
- 8.8 When booking travel on behalf of contractors, the [Non-Employee Travel Policy](#) should be followed, unless otherwise negotiated as part of a current contract with a consulting firm.



## 9.0 Air Travel Guidelines

- 9.1 Use of a non-contracted carrier will be allowed only if the fare differential on the non-contracted carrier represents a minimum savings of \$200 over a contracted carrier. Travelers need to provide and retain documentation to prove this exception. The \$200 savings requirement does not apply if the travel destination is not serviced by a contracted carrier and an alternate airport serviced by a contracted carrier is more than 50 miles outside of the travel destination.
- 9.2 Travel within the U.S. or within Europe should be booked in coach class. International flights exceeding 6 hours (generally transoceanic flights) are eligible for business class, with Manager approval, via email, required in advance. For international travel, Team Members should book flights directly through an agent with the designated Agency. There may be exceptions to these air travel guidelines for medical needs (injury, disability, etc.), for designated frequent travelers, or if a Traveler is travelling overnight and is immediately proceeding to work upon arrival at their destination. All exceptions require Manager approval in advance.
- 9.3 In addition, for World Courier, Hand Carry jobs may be booked and processed via Concur on economy or business assuming its billable to the client and has been approved in writing from the client as well as the Country Manager or Regional VP.
- 9.4 The use of a less restrictive, higher-priced fare for the purpose of being able to upgrade the class of service on a frequent-flyer program is not allowed; likewise, refundable fares are not permitted in the United States due to the high cost and do not typically outweigh the value to switch fares and flights.
- 9.5 Charges for upgrades in class of service made by the Traveler at the airport should not be charged to the Company credit card. Expenses for upgrades will not be reimbursed by the Company unless they meet the international travel guidelines above and are a less expensive option.
- 9.6 In-flight Internet service fees are not to exceed \$25 per day; Team Members traveling by air > 15 times annually are eligible for a monthly pass unless a monthly usage plan is elected where in-flight internet access is critical for business purposes (only after pre-approval of immediate supervisor). Expenses should be coded to **Internet Access** in Concur Travel & Expense.
- 9.7 Seat changes and preferred seating fees may be submitted if necessary to allow for room to work during the flight. Charges above \$25 require Manager approval.
- 9.8 The Company will reimburse the cost of the Transportation Security Administration (TSA) fees for the Pre-Check Program or CLEAR program, which qualifies travelers for expedited security screening prior to air travel. Reimbursement is provided for any Team Member who travels a minimum of six times per year by air and approval is required by the Traveler's Manager. Global Entry will also be permitted for reimbursement for those traveling internationally six times or more a year by air. Global Entry is a U.S. Customs and Border Protection (CBP) program that allows U.S. citizens expedited clearance for pre-approved, low-risk travelers upon arrival in the United States and supersedes the TSA pre-check for International Business travelers. Charges for government programs should be applied to the **Subscriptions** expense code for reimbursement.

## 10.0 Changes to Travel

- 10.1 When business needs require changes in air travel plans, arrangements should be coordinated and performed directly with the Agency. If the change is an emergency and needs to be done after normal business hours, then the Emergency After Hours Service ([GBT Wallet Cards](#)) can be used for an additional service fee. Team Members should be mindful of standard operating hours within each market, which is published on the [company intranet](#), and Concur Travel & Expense.
- 10.2 All air and rail changes and cancellations may incur additional fees and will require contacting an agent directly, offline to administer. Therefore, change fees, regardless of cost, require Manager approval prior to making the change. Fees incurred for cancellations due to personal travel will not be reimbursed. If a return flight is changed to accommodate an earlier departure for personal travel, Team Members are responsible for paying the net difference of the flight and change fee as compared to the original flight.
- 10.3 When a trip is cancelled, the Traveler must immediately contact the Agency to cancel the reservations. E-tickets will be refunded or an unused ticket credit (where applicable) will be applied to the traveler's profile by the Agency, if there is sufficient value left. If the traveler is no longer traveling for the organization or will not be traveling in 30 days from ticket expiration date, then the ticket may be applied to another Traveler within the company. The Manager is responsible for confirming with the Agency and Travel team any open reservations for the terminated traveler to avoid possible "no show" fees.
- 10.4 Delayed overnight - check with the carrier to secure complimentary lodging and meals. If the carrier is not accommodating, contact the Agency via the After Hours Service for assistance in booking a hotel ([GBT Wallet Cards](#)).

## 11.0 Denied Boarding Compensation

- 11.1 Travelers may volunteer for denied boarding compensation only if:
  - a. Flying outside normal working hours (e.g., the Traveler should not lose work hours from accepting a later flight / voucher);
  - b. The delay in their trip will not result in any interruption or loss of business;
  - c. The Company will not incur any additional travel-related costs; and
  - d. The ticket issued would be applied to business travel.

## 12.0 Lost or Excess Baggage

- 12.1 The company will not reimburse Team Members for lost, stolen, or damaged luggage, clothing or personal items while traveling.
- 12.2 Excess baggage fees will be reimbursed when required according to airline policies, but Team Members should work to minimize such fees.
- 12.3 Checked baggage fees should be posted in the **Baggage Fees** category when submitting these expenses for reimbursement in Concur Travel & Expense. The Company credit card should be used to pay for these fees online or when checking in.

## 13.0 Passports, Visas, Travel Insurance and Vaccinations

- 13.1 When requested, the Agency will assist in any matters relating to passports, Visas and other customs/immigration requirements using their partnered resource, [CIBT](#). AmerisourceBergen has been assigned a country specific account code when requesting assistance from CIBT which links the Company to the Agency. The Company will reimburse the cost of passports, passport photos and Visas when required for business travel. However, concierge service requires SVP & Chief Accounting Officer approval prior to selection. Team Members should update passport and visa information in their Concur travel profile. See Travel Guidelines and Tips for additional information.
- 13.2 Passport renewals as well as passport duplicates for Team Members who travel to multiple visa-required countries will be reimbursed during a Team Member's tenure, if it is required for a business function, using the category **Dues/Professional Licenses**.
- 13.3 The Company provides insurance coverage for Team Members for accidental injury or death while traveling on Company business. Team Members should check with local HR or Risk Management on the policy to confirm whether the destination country is covered by the global or local policy. Any additional purchase of business travel insurance (i.e., AAA) is not reimbursable by the Company.
- 13.4 Vaccinations and obligatory immunizations are permitted for reimbursement when specified for the destination country. Team Members should apply vaccination fees or fees for medical screenings not covered by company plans to expense reports in Concur Travel & Expense using the category **Non-Travel Expense**.

#### **14.0 Rail Transportation**

- 14.1 Rail Travel class should not exceed business class; Coach/Economy class should be booked for trips lasting 3 hours or less and Business class for trips >3 hours (first class allowed only if business is not offered). Rail travel should be booked consistent with local travel options for business travelers.
- 14.2 Acela is permissible for travelers with time constraints (i.e., business needs cannot be met by regional rail schedules).
- 14.3 Rail / Subway / Discount Passes – purchase of this discount card allows for tickets to be purchased at a discount. Rail / Subway discount cards may be purchased if the amount saved is justified to the amount of travel.

#### **15.0 Ground Transportation**

- 15.1 The most economical mode of transport should be used to and from airports or other transportation terminals (e.g., airport and hotel shuttles, public transport, taxis, rideshare services). Team Members should avoid aggressive cab solicitations and use their discretion when choosing ground transportation service for safety reasons.
- 15.2 Team Members traveling to the same location should share ground transportation to and from the airport whenever possible. Detailed explanations should be provided in Concur Travel & Expense for any individual transportation expense exceeding \$75.
- 15.3 The use of limos, town cars or other car services should be approved in advance by the Traveler's Manager and the cost should be reasonable in comparison to other

forms of transportation (e.g., airport and hotel shuttles, public transport, taxis, rideshare services) with exception to travelling to high-risk areas (i.e., Mexico, Brazil or India), where the preferred car service company should be utilized for any reservation at the negotiated contract cost for that region. If a trip is scheduled to last >10 travel days, the Traveler is permitted to utilize designated, contracted car service company, [Gem Limousine Worldwide](#).

- 15.4 If ground transportation is not being arranged by a Company office or trusted partner when traveling internationally, then Team Members should utilize our preferred car service partner, Gem Limousine Worldwide.
- 15.5 Team Members traveling to China can utilize a Company designated car rental agency's service and contract, as only citizens of China are allowed to drive, thereby creating a "chauffeured" service in country with Enterprise and an economical solution for ground transportation needs.
- 15.6 When returning to a Traveler's home city or attending a required, local event, late-night (after 10:00pm local time) a car service/taxi/ride share is acceptable in lieu of public transportation for safety reasons.

## **16.0 Car Rental Guidelines and Accidents/Incidents**

- 16.1 All car rental reservations are to be booked by Concur or by the Agency.
- 16.2 The Company's preferred car rental agency is EHI Holdings (National/Enterprise). They provide the Company with up-front discounts and insurance coverage. Travelers are required to use -preferred vendors whenever possible.
- 16.3 Team Members are encouraged to use navigation apps on their smart phone; if GPS is needed, the Company's contract with a preferred car rental agency does include a discounted GPS device rental, but only to use when necessary.
- 16.4 Rental Car Accident - Should a rental car accident occur, the Car Rental Incident Reporting Guidelines should be followed, and the following should be immediately contacted:
  - a. The car rental company;
  - b. The local authorities, as required; and
  - c. AB Risk Management (email [ABCRiskMgmt@amerisourcebergen.com](mailto:ABCRiskMgmt@amerisourcebergen.com)).

## **17.0 Car Rental Vehicle Size**

- 17.1 Team Members are encouraged to choose an intermediate size vehicle as the preferred size when renting vehicles; full size and larger vehicles should only be chosen at the time of booking if imperative to traveler's immediate business needs and booking at off-airport location. All Travelers should be signed up with an [Emerald Club membership](#) via National and acknowledged at Enterprise locations to qualify for a full-size vehicle at intermediate size cost.
- 17.2 If renting from a non-preferred car rental agency, compact or mid-size cars should be rented unless the size of the group or equipment to be transported makes such sizes impractical.

- 17.3 If the contracted car rental agency provides for upgrades at no additional charge, the higher class of car may be rented.

## **18.0 Car Rental Cancellations**

- 18.1 The Traveler is responsible for canceling rental car reservations by advising the Agency as soon as possible or contacting car rental agency directly.

## **19.0 Car Rental Insurance**

- 19.1 The Company has pre-negotiated insurance arrangements with our preferred rental car agencies (National & Enterprise). When renting in the U.S. and Canada with our preferred rental car partner, Team Members must **decline** the additional insurance offered by our preferred rental car partner. Additional coverage accepted by a Traveler, such as Loss Damage Waiver, Personal Accident and Effects and Supplemental Liability Insurance will not be reimbursed.
- 19.2 When not using preferred car rental agency, travelers should add insurance into their rental.
- 19.3 Team Members renting cars from non-preferred car rental agencies are required to purchase the insurance coverage on the rental vehicle (i.e., Loss Damage Waiver and Liability). These fees are reimbursable, so long as the preferred vendor was not available. When booking the preferred vendor Enterprise or National, the insurance is included in the rate and on the rentals when the contract code is attached to the rental (booked via Agency). When Team Members rent cars from the preferred vendors in Europe, the loss of damage waiver insurance (LDW) will have an excess.
- 19.4 Roadside Assistance is now included in our car rental agency contract with National / Enterprise and should not be purchased additionally by Team Members when traveling for business.
- 19.5 The pre-negotiated insurance and Company self-insurance provisions are only applicable to Team Members using the car for business; the Traveler is responsible for obtaining and paying for insurance on the personal use of the vehicle.

## **20.0 Car Rental Pick-up and Return**

- 20.1 Check the vehicle for pre-existing damage, correct mileage and valid license plate before leaving the rental agency with the vehicle.
- 20.2 Review the car rental agreement for the correct rental rate and insurance coverage. Clear up any discrepancies before leaving with the rental car.
- 20.3 Every reasonable effort must be made to fill the gas tank to avoid excessive refueling charges, and to return a car on time to avoid additional hourly charges. Team Members could select the Pre-Pay Fuel Service Option when renting vehicles if the cost per gallon is less than the standard retail fuel cost for purchasing gas.
- 20.4 The use of toll pass transponder systems (i.e., EZ-Pass, SunPass, I-Pass, etc.) offered by car rental companies for payment of tolls is allowed. Fees for the daily

rental of these devices should be posted in the Tolls category when submitting these expenses in Concur for reimbursement. These fees may post to your card after the rental car transaction - for receipts use link [Hwy Toll Admin \(also found in Concur under Travel Notes, Quick Links\)](#). Fines for transponder system violations in rental cars are not reimbursable.

- 20.5 One-way rentals will incur higher rental rates and should only be used if imperative for business needs.
- 20.6 The Company's contract with preferred car rental Agency includes Roadside Assistance in its rate, so do not add to rental.

## **21.0 Personal Transportation Use**

- 21.1 Use of a personal car for an approved business purpose will be reimbursed where allowed at the approved IRS or applicable international rate per mile as approved by the SVP & Chief Accounting Officer. Hybrid vehicles use the same mileage reimbursement rate as traditional vehicles. The calculation of reimbursable miles should be based on the total business miles traveled less the normal round trip commute miles to the office. If personal travel is included during a trip, only the business miles will be reimbursed.
- 21.2 Any personal car used for an approved business purpose must have the minimum liability insurance coverage as required by state law.
- 21.3 Toll fees incurred while on company business are reimbursable. For travelers using prepaid toll systems (i.e., EZ-Pass, SunPass, I-Pass, etc.), toll fees are to be submitted on actual toll usage and not on the prepaid amount.
- 21.4 Mileage reimbursement for travel to/from the Traveler's home and airport is allowed for the mileage amount exceeding the traveler's normal commute to/from the office. Toll fees incurred to/from the home airport are reimbursable if the Traveler doesn't incur a toll as part of their normal commute or for the amount of the toll on the way to the airport that exceeds the Traveler's normal toll. Office Flex Team Members' mileage expenses are non-reimbursable. As mileage reimbursement includes cost of fuel, claims for fuel cannot be submitted as a separate cost.
- 21.5 A rental car should be used when the expected travel distance exceeds 100 miles one way (excluding sales force or Team Members with company cars).
- 21.6 Bicycles are permitted for rental use in essential country locations where local customs encourage use, provided that the standard safety protocols are being met: helmet requirements, road laws, etc. Expenses to cover safety requirements are reimbursable.

## **22.0 Fleet Vehicle Use**

- 22.1 Team Members who are assigned company fleet vehicles are expected to operate and maintain the vehicle in accordance with the [AB Fleet Vehicle Policy](#). Mileage and toll reimbursement for business travel must be entered in Concur according to the guidelines within that policy. Gas and toll expenses are not permitted to be charged on the company card. Any maintenance must be expensed through the car

provider and not through Concur. Contact [fleetoperations@amerisourcebergen.com](mailto:fleetoperations@amerisourcebergen.com) with any questions.

- 22.2 Sales Team Members who are not assigned company fleet vehicles are expected to utilize the most economical mode of transportation that safely meets business needs (personal car, rental car, etc.).

## 23.0 Lodging Guidelines

- 23.1 All lodging reservations must be fulfilled by the Travel Agency by either booking online or direct with Agent. The Company has negotiated discount rates with specific hotel properties and hotel chain brands such as Marriott, Accor, Hilton, and Intercontinental Hotels Group (ILG), having preferred status. Specific properties have been chosen based on their close proximity to our primary travel locations and their satisfactory customer service levels. The Agency will advise on these properties and their locations and suggest the best solution for the trip.
- 23.2 Travelers will use these properties when available and appropriate for the purpose of the trip. If a negotiated-rate hotel is not available, the Traveler should use a moderately priced hotel deemed prudent, safe, and comfortable. Travelers should be cognizant of booking AmerisourceBergen rate (preferred or chain) or Agency rate when reserving hotel rooms in Concur.
- 23.3 AmerisourceBergen Team Members should only use the negotiated AB rates identified as 'Preferred' in Concur and/or provided by Travel Agency when booking travel or checking into a hotel. A preferred hotel listing link is accessible in Concur under the "Quick Links" section, as well as on [the Global Travel Management Portlet](#). Team Members should not use rates reserved for contractors or other companies. If there are no preferred hotel chain discounts available, reach out to the Global Travel Management team at [abctravel@amerisourcebergen.com](mailto:abctravel@amerisourcebergen.com).
- 23.4 If a Traveler is attending an event (convention, trade show, conference), the hotel may be used where the event is taking place if the rate is a competitive rate with other nearby hotels. If booking with an Agent, the Traveler should provide the event rate information to the Agency to confirm the room rate for the reservation. When booking for a special event or conference, the Traveler is permitted to use the designated block room rate(s) established by the host of the event. Hotel reservation details, if booked directly through the event, should be shared with the Traveler's immediate supervisor.
- 23.5 Team Members who routinely make hotel reservations while traveling within their territories should make "hotel only" reservations in Concur or through the Agency. If the area frequented does not have a contracted rate, then the Traveler should use the AB contracted chain-wide hotel discounts as shown above through Concur or the Agency. If there are no preferred hotel chain discounts available, reach out to the Global Travel Management team at [abctravel@amerisourcebergen.com](mailto:abctravel@amerisourcebergen.com).
- 23.6 Travelers may accept room upgrades to suites or executive rooms if the upgrade is at no additional cost to the Company. Upgrades should be noted on the hotel portfolio along with standard room rates.

- 23.7 Travelers must review their hotel folio for correct room rate and other hotel charges. Any discrepancies must be cleared up before checking out of the hotel.
- 23.8 Direct billing to the Company of hotel charges is not permitted by an individual Traveler. Home rental agencies like Airbnb and VRBO (and any like lodging options) are not permitted lodging options for business travel.
- 23.9 Team Members are not permitted to reserve the non-refundable hotel room reservation rates, typically called “early bird” rates, as these will not be reimbursed if the travel plans change, and the room reservation is not used.

#### **24.0 Room Guarantee and Cancellations**

- 24.1 The Traveler is responsible for reviewing the hotel cancellation policy before booking and canceling hotel reservations by contacting the Agency prior to the stated 'cancel by' time on the itinerary to prevent 'no-show' charges equivalent to one night's room rate. The Traveler should note that the 'cancel by' time is based on local time of the hotel. No show fees are not reimbursable.
- 24.2 “Early Departure” charges that are not due to a business schedule change or serious family matter will not be reimbursed if attributable to the Traveler's failure to schedule with the hotel. If an 'early departure' charge is disputable, contact the Agency or Corporate Travel Manager for assistance with resolution.

### **IV. Frequent Traveler Programs**

#### **25.0 Airline, Hotel and Car Reward Programs**

- 25.1 Traveling Team Members may retain benefits from airline frequent flyer, hotel or car rental reward programs. Participation in these programs must not influence the selection of flights, hotels or car rentals advised by AB and the Agency, which will be based on contracted carriers and the lowest logical airfare. The Company will not reimburse the cost of any frequent flyer program. Should traveler qualify for frequent loyalty status, please reach out to Global Travel Team for assistance.

#### **26.0 Airline Lounge / Club Memberships**

- 26.1 The Company will reimburse the cost of one airline club membership per year, not to exceed \$650, provided the Traveler travels by air a minimum of fifteen (15) times per year, and it is approved by the Traveler's Manager prior to paying the fee. The cost of this membership will be added to the Traveler's W-2 income. Airline Memberships are to be paid in advance by Team Member and can be submitted for the previous year.

### **V. Personal / Vacation Travel**

#### **27.0 Combining Personal Travel with Business Travel**

- 27.1 Personal travel may be combined with business travel with approval from the Traveler's Manager. However, additional expenses for spouse / companion travel will not be reimbursed by the Company. Any exception to this policy where business



travel expenses are incurred (such as a strict business purpose for taking the spouse) requires authorization from the SVP & Chief Accounting Officer prior to incurring any travel charges. The authorization should be attached to the expense report.

- 27.2 Any additional cost for modifying the trip to include the personal travel is the responsibility of the Traveler.
- 27.3 For combined business / personal trips, the Traveler must pay for the airfare with their personal credit card, and then submit for reimbursement the lower of: 1) the travel agency quote for the cost of the airfare for business or 2) the actual ticket cost. Adequate documentation supporting the two flight costs must be included in your expense backup in Concur.
- 27.4 At the completion of the business portion of the trip, all additional costs (such as lodging, meals, service fees, etc.) are to be paid by the Traveler.

## **VI. Personal Meals / Business Meals / Entertainment / Gifts**

### **28.0 Personal Meals (Individual Meals During Travel)**

- 28.1 Team Members traveling on business in most cities should generally incur expenses under \$100 per day on meals including tip. A business trip generally consists of travel to a different city and involves an overnight stay. Travel generally begins with the next meal after departure and ends when the traveler returns to his/her home airport/station. Team Members can determine how much to allocate towards individual meals; however, only the actual cost of meals will be reimbursed. Itemized receipts are required for all expenses over \$25.
- 28.2 All other personal meal expenses (i.e., partial travel days), should use the following guidelines per meal:
  - (US) Breakfast \$15; Lunch \$20; Dinner \$40 (this is not a per diem)
  - (International) Local country per diem rates from Concur, where applicable
- 28.3 Meals over \$25 require itemized cash register receipts to be reimbursable. Team Members must use their Company credit card whenever possible. Tear tabs are not acceptable documentation for reimbursement.
- 28.4 Tips up to 18% are reimbursable; Team Members should follow local guidelines for appropriate tipping, especially for outside of the U.S. (e.g., 10% would be the maximum tip in much of Europe). Team Members should validate that tips are not included in the total bill. Tips in excess of the policy are not reimbursable.
- 28.5 Personal meals must include the purchase of food intended for consumption by the Team Member. The cost of alcoholic beverages with a meal will be reimbursed as part of the meal expense but should not exceed the cost of the meal being purchased. Alcohol only or other non-food items purchased as a meal are not reimbursable. If Team Members do not consume meal(s) when traveling, there will be no reimbursement. Team Members are expected to act responsibly in relation to alcohol consumption while on a business trip.

- 28.6 Office Flex Team Members' personal meal expenses incurred while working in the assigned office location are non-reimbursable expenses. Team Members should engage with their manager in advance if uncertain whether food is available for reimbursement based on the nature of the business purpose.
- 28.7 Travelers in North America should sign-up and register with company's business meal partner, [Dinova](#) to secure additional savings when dining out on business.

## 29.0 Business Meals

Directors, officers and Team Members may pay for reasonable business-related meals, refreshments, and/or entertainment expenses for customers, suppliers & others with whom the Company has business dealings. Please note that there are certain restrictions that apply when dealing with Government Officials (see the "Code of Ethics & Business Conduct" policy on the [Office of Compliance Site](#) for more details). Business related meal expenses and other such expenses should be incurred only if they are occasional, are not requested or solicited by the other party, and are not intended to affect or could not reasonably be perceived as affecting, business decisions. The normal approval process must be followed for these expenses.

- 29.1 Team Member / Team Member – Meals may be purchased for other Team Members of the Company in certain business circumstances. Where this practice is employed, the most senior member of management should pay the bill unless they are an invited guest of the business. A group meal to celebrate a Team Member's birthday, wedding, baby shower, etc. is not considered "business related" and is not reimbursable by the Company.
- 29.2 Team Member / Client – Business meals provided for customers or other outside business Team Members for the purpose of a business discussion, business development, promotion of customer or supplier goodwill and are furnished in an atmosphere conducive to a business discussion are reimbursable and must be coded to **Customer Business Meals**. Business luncheons or dinners that are part of a business program or professional association are also reimbursable (if work / business related).
- 29.3 When entertaining customers or potential referral sources, if the cost of alcohol exceeds the cost of food, it is considered **Entertainment** and not a meal. For the avoidance of doubt, drinks only expenses are prohibited when entertaining a customer or potential referral source
- 29.4 The Team Member should discuss the appropriateness of such situations with his/her Manager prior to the event to be clear and avoid any error.
- 29.5 Meals for the Team Member's spouse are reimbursable only if it has been approved in advance by the SVP & Chief Accounting Officer.
- 29.6 All meal expenses are to be documented on the Concur Travel and Business Expense Report, indicating individuals present, business affiliations, location, date, time and business purpose of the meeting.
- 29.7 Tips up to 18% are reimbursable. Team Members should follow local guidelines for appropriate tipping, especially for outside of the U.S. (e.g., 10% would be the maximum tip in much of Europe). Team Members should validate that tips are not included in the total bill. Tips in excess of the policy are not reimbursable.

- 29.8 Itemized receipts are required for all reimbursable business meals involving a non-AB individual.
- 29.9 The cost of the business meal should be reasonable and comparable to the per person meal guideline as described above in section 28.2.
- 29.10 All client meals must be in accordance with OOC-16.1 and 16.3. For expenses attributable to Healthcare Professionals (HCPs), including for meals, must be clearly identified in the expense report in accordance with OOC-16.1 and 16.3 Interactions and Arrangements with Customers and Potential Referral Sources and coded to **Customer Business Meal - HCP**. Failure to properly identify HCP recipients in an AB expense report and/or the approval of an expense report that does not properly identify HCP recipients may constitute a violation of AB policy.
- 29.11 Travelers in North America should sign-up and register with company's business meal partner, [Dinova](#) to secure additional savings when dining out on business.

### 30.0 Gifts ("Items of Value" in Concur)

The Company is committed to the principal that we will not provide gifts, items of value, or other incentives to improperly influence relationships or business outcomes. A "gift" is something of value provided to another without the expectation of payment or reciprocity.

- 30.1 External Gifts (including cash or cash equivalents such as gift cards/gift certificates): Refer to the "Code of Ethics and Business Conduct" policy on the Centro website for details. Purchases of Significant Life Event gifts for external parties require preapproval from the OOC. Team members should complete the Business Gratuities & Sponsorships form in advance of the expense. [Office of Compliance Site](#)
- 30.2 Internal Gifts (cash or cash equivalents such as gift cards/gift certificates): Refer to the HR Policy "Internal Gifts and Events", on the myHR website for details. [Internal Gifts & Events Policy](#).
- 30.3 Purchases of food items (such as pizza, donuts, pretzels etc.) for customers or Team Members are not considered gifts and should be expensed as Customer Business Meals expense or Internal Business Meals as described above in section 29. However, if gift cards are purchased for meal delivery services for employees, they should be submitted as "Internal Gifts/Recognitions/Awards". If you have questions regarding the gift policy, please refer to the [HR – Internal Gifts and Events Policy](#) or use [AskHR](#) for clarification.
- 30.4 Expenses Attributable to Healthcare Professionals (HCPs), including for items of value, must be clearly identified in the expense report in accordance with OOC-16.1 and 16.3 Interactions and Arrangements with Customers and Potential Referral Sources and coded to **Customer Items of Value (HCP)**. Failure to properly identify HCP recipients in an AB expense report and/or the approval of an expense report that does not properly identify HCP recipients may constitute a violation of AB policy.
- 30.5 Purchase of gift cards where the intent is to cover future expenses is prohibited.

## 31.0 Donations, Raffles and Customer Sponsorships

- 31.1 Donations, raffle prizes / giveaways (customer) and customer sponsorships have specific tax implications and restrictions and should not be submitted on an expense report. Any charitable donation, customer raffle or sponsorship requests should be approved and submitted through Accounts Payable or via Concur if only a credit card is accepted for payment. These expenses must be pre-approved by the office of Compliance using the Business Gratuities & Sponsorships: Request for Approval form located on the [Office of Compliance site](#), and the approved form must be submitted with the receipt or invoice. These expenses should be identified in Concur as **Charitable Sponsorship** or **Trade Shows/Commercial Sponsorship**.

## 32.0 Entertainment

Entertainment is defined as, but not limited to, sporting events, theaters, nightclubs, etc. Reasonable entertainment expenses are reimbursable, and the expenditure should be incurred on a common-sense basis. These expenses are reimbursable only if they are directly related to the active conduct of the Company's business when directly preceding or following a business discussion, or are necessary to accomplish some useful purpose connected with the Company's business (see the "Code of Ethics & Business Conduct" policy on the [Office of Compliance site](#) for more details).

- 32.1 Team Members will not normally entertain other Team Members without prior managerial approval. Such entertainment should be justified as contributing to business development, customer / supplier goodwill, or applicable business discussions. Entertainment to celebrate birthdays, weddings, baby showers, etc. is not considered "business related" and is not reimbursable by the Company.
- 32.2 Internal Revenue Service regulations require specific details for meals and entertainment expenses. These include names of guests and Team Members entertained, company name (if applicable), cost, date, place, and business purpose.
- 32.3 The most senior member of management **must** pay and report the entertainment expenses when traveling together on a business trip. Only when Team Members are traveling to a local AB site, local management can pay and report the entertainment expenses.
- 32.4 Itemized receipts are required for all business entertainment expenses regardless of cost and coded to **Entertainment**; but all meals with customers must be coded to **Customer Business Meals**.

## 33.0 Internal Meetings / Team Building Events

- 33.1 Team building activities are defined as internal events in support of specific projects which involve AB Team Members participating on the project. Team building activities should be approved prior to the event by the direct Manager of the Team Members involved; costs should be reasonable and included in the budget.
- 33.2 Team building expenses submitted on expense reports must include: the name, title, and company of each Team Member participating in the activity on the expense report. Team building activities which only involve AB Team Members should be classified as **Seminars / Meetings / Conferences / Conventions**. Team Building activities including non-AB Team Members are considered **Entertainment**.

## VII. Telephone/Miscellaneous

## 34.0 Telephone and Internet Use

- 34.1 For Corporate Mobile Device eligibility, refer to the [Mobile Communication and Personal Mobile Device Policy](#).
- 34.2 Personal Mobile Devices are not reimbursable. Team Members who are not eligible for the corporate plan and elect to connect their personal mobile device to an AB network are responsible for any costs (i.e., monthly data overages, IT support, mobile apps, equipment costs, repairs, Cloud storage, etc.) incurred in purchasing and operating the device. Refer to the [Mobile Communication and Personal Mobile Device Policy](#) for further details.
- 34.3 AmerisourceBergen approved equipment and accessories must be ordered through the standard IT order fulfillment process. App purchases and cloud storage are not reimbursable through T&E. Approved apps will be available through the Company Portal (Microsoft InTune) and any specialized business apps not available through the Company Portal must be requested from IT.
- 34.4 Charges incurred in the replacement of lost or stolen company-issued mobile devices are reimbursable. The [Enterprise IT Service Desk](#) should be notified immediately about the lost or stolen device. Replacement of a personal mobile device is not reimbursable nor are any costs related to the lost or stolen device.
- 34.5 Generally, services required to operate from the home office are not reimbursable. However, if required by local law or a Team Member is classified as Office Optimal, Team Members in this category may purchase, as needed, additional services (e.g., Internet boost) to support completion of their work from home. Receipts for bundled services must include detail of services provided. Refer to the Remote Worker Policy for further details.
- 34.6 The following Concur categories should be used for telecommunication expenses:
- **Internet Access** - This should be used for Hotel/Airport/Airplane Internet access.
  - **Mobile Devices** - This should be used for classifying wireless/cellular phone service and wireless Internet card service not covered by the Corporate Plan.
  - **Home Office Voice** - Code all home phone service (fax lines, voice lines) not covered by the Corporate Plan.
  - **Home Office Data** - Classify all home Internet service (cable modem, DSL) not covered by the Corporate Plan.
- 34.7 The IT Procurement Policy found in the Team Member's Handbook – Policies and Procedures, states that all requests for IT technology hardware or software must be submitted through myIT [or equivalent IT purchasing] for review and purchase. Purchases of computer hardware, software or peripherals should not be submitted via expense reports for reimbursement.

## 35.0 Laundry

- 35.1 Reasonable laundry or valet service is reimbursable while traveling longer than five (5) days.

## 36.0 Lodging in a Private Residence

- 36.1 When a Traveler is a guest in a private home, the Traveler may purchase one meal for the host (no more than two people) during the duration of the stay at a cost not

to exceed \$50 per person. Receipts for these expenses must be furnished regardless of cost. Expenses should be submitted under the **Personal Meals** Category. In countries where there is a travel allowance is provided in lieu of accommodation, employees may not claim both the allowance and the host meal.

### 37.0 Transport and Parking Expenses

- 37.1 The Company will reimburse the cost of public parking at airports and public transportation depots when the Traveler is traveling on Company business. Reimbursement will also be made for taxis or shuttle service where it is a more economical means of transport. Company has secured both airport and city parking discounts while traveling for business. Please use [theParkingSpot](#) at selected airport locations in North America as well as [SpotHero](#) for North America city parking.
- 37.2 Parking subscriptions that discount paid rate at frequently used lots are allowed if the amount saved is justified to the amount of travel.

### 38.0 Tipping

- 38.1 Travelers will be reimbursed for reasonable tips given. **Maximum** amounts are:
  - a. 18% of individual meal cost and taxi cost in the U.S., but lower tipping guidelines are common outside of the U.S.;
  - b. \$2.00 per bag for portage;
  - c. 10% for other payments.

When the gratuity is already included in a receipt, additional gratuities are not reimbursable.

### 39.0 Office Supplies

- 39.1 All office supplies should be purchased through the AB contracted supplier, Office Depot, managed by the Global Indirect Strategic Sourcing department. Online ordering should be used for remote Team Members; Office Depot will deliver the products directly to the Team Member's home. **Office Flex Team Members are not eligible to expense their home office supplies.**
- 39.2 Office supplies should generally not be purchased during travel except when unanticipated needs arise, in which case they may be expensed with appropriate comments.

### 40.0 Dues, Subscriptions & Other Memberships

- 40.1 Dues, memberships and professional licenses necessary to maintain or enhance a Team Member's professional status as it relates to their employment responsibilities with AmerisourceBergen (e.g., an AICPA membership for an accountant or a Bar Association membership for an attorney) are reimbursable. Expenses should be submitted under the **Dues / Professional Licenses / Club Memberships** Category. If there are any questions about the applicability of dues, memberships, and professional licenses as it relates to employment responsibilities, please ask your Manager for approval before submitting these expenses.
- 40.2 Business related subscriptions and publications are reimbursable when directly related to the objectives of AmerisourceBergen.
- 40.3 Other types of memberships, including but not limited to: golf, country club, sports club, etc. may be necessary to maintain customer or supplier relationships. The

Company may reimburse the cost for these membership types. The membership must be approved by the VP in charge of the Team Member's business area and the SVP & Chief Accounting Officer. The cost of this membership will be added to the Team Member's W-2 income.

#### **41.0 Miscellaneous**

- 41.1 Other items necessary for the conduct of business must be reasonable and justified to establish their business connection to be considered reimbursable. If in doubt, discuss in advance with your Manager before incurring expenses and give a full explanation and include the Manager's name on the Expense Report.

#### **42.0 Non-Allowable Expenses**

- 42.1 It is the Company's policy to reimburse for all reasonable and necessary expenses incurred in transacting the affairs of business; however, there are types of expenses that are considered to be truly personal in nature and are not reimbursable. The following list is not intended to be all-inclusive, but to provide examples of such non-reimbursable expenses:
- Air travel insurance and other personal trip insurance
  - Airline suitcase wrapping services
  - Babysitting and kennel charges
  - Barber or manicurist services
  - Briefcases, laptop/device cases or other accessories
  - Car washes (personal & rental cars)
  - Cell phone accessories (e.g., Bluetooth headsets, cell phone holders, routers)
  - Clothing, except where permitted for approved uniforms or required compliance
  - Cosmetics / toiletries, such as toothpaste, toothbrush, etc.
  - Delinquent Company credit card fees
  - Direct political contributions to a Political Action Committee (PAC)
  - Gift Cards for clients/customers
  - GPS hardware and maintenance, software updates and subscriptions of GPS units (Note: excludes GPS device for rental cars)
  - Health club facilities, saunas or massages (note: Travelers staying at a hotel may be reimbursed for the cost of admission to a hotel health club when the hotel charges a fee to access their health club facilities)
  - Interest charges on your personal credit cards, even if used for business
  - Local car rental when a Team Member's personal car is in for repair
  - Movies (i.e., in-flight, in hotel, at the theater)
  - No show charges from hotels when guaranteed reservations were not canceled timely
  - Other expenses normally processed through the procurement function, such as office suppliers, IT equipment, and license software
  - Parking fees (daily or monthly) during the normal workweek are personal commuting expenses and are not reimbursable, unless such parking fees are the direct result of a Team Member traveling for business purposes (e.g., airport parking)
  - Personal entertainment expenses (such as airline headsets or sporting events)
  - Personal gifts to celebrate birthdays, births, baby/wedding shower, weddings, etc
  - Personal losses, including medical insurance deductibles, lost or stolen personal items regardless of where the loss occurs
  - Personal reading materials or services
  - Repairs, maintenance, or insurance including insurance deductibles on personal



- cars
  - Repairs and maintenance for company vehicles (wipers, light bulbs, oil changes, etc., are covered by the company vehicle program)
  - Rental of formal clothing
  - State driver's license
  - Subscriptions to satellite radio
  - Theater or other personal amusements
  - Traffic fines and court costs
  - Unauthorized club or other membership dues or fees
  - Unauthorized trips, entertainment, gifts, or donations
- 42.2 Team Members are responsible for personal property lost, stolen or left behind while traveling.

## VIII. International Expenses

### 43.0 General Information

- 43.1 For international travel, charge card transactions will automatically be converted by the bank into the local currency required for expense reporting. Charges to the Company card should not be requested in the Traveler's local currency as it results in additional service fees. Team Members incurring cash expenses during international travel should add the foreign currency amount into Concur Travel & Expense for conversion into local currency when submitting expenses.
- 43.2 Currency exchange fees are permitted. Rate of exchange receipts must be submitted for all currency exchanges and coded to **Non-Travel Expense** in Concur.
- 43.3 Vaccines and immunizations are permitted for reimbursement for business travel to locations that require them. Team Members should choose **Non-Travel Expense** as the expense type when requesting payment.

## IX. Expense Reporting

### 44.0 General Information

- 44.1 Requests for expense reimbursement must be made within thirty (30) days after the charge for which reimbursement is being requested. All expenses to be reimbursed must be reported utilizing the Company approved expense reporting system, Concur Travel & Expense. To comply with government and tax regulations, the business purpose of the trip must be listed on this report.
- 44.2 The Traveler may delegate preparation of their expense reports to a proxy; however, submission of the report may not be delegated.
- 44.3 The Traveler must ensure the business travel and entertainment expenses are appropriate and consistent with the needs of the business. Business purpose must be provided for every expense submitted for reimbursement and must include the reason why the expense is being incurred and any other specifics, answering the 'Who', 'What', 'Where' questions not already provided in the expense details.
- 44.4 The Company assumes no obligation to reimburse Team Members for expenses that are not in compliance with this policy.



- 44.5 Non-compliance with this policy will be identified for tracking purposes.
- 44.6 Only the Team Member actually incurring the expense may submit it for reimbursement. Expenses may not be transferred from one Team Member to another. Expenses by team members traveling as a group (where individual company cards are not held) may be consolidated and submitted for reimbursement by the most senior member traveling in that group.
- 44.7 Expenditures typically processed through other purchasing channels such as the purchase of office furniture, office supplies, computers, etc., are not authorized and may not be included on an Expense Report. Local policies may exist with additional guidelines.
- 44.8 Intentional misrepresentation on Expense Reports will be considered grounds for immediate termination.

## **45.0 Receipts and Documentation**

- 45.1 An itemized receipt is required for all expenses over \$25. An itemized receipt is required for any customer business or entertainment expense, regardless of amount. An acceptable receipt should contain the following information:

- Transaction Date
- Name of Merchant
- Amount of Charge
- Transaction Details (what was purchased)
- Form of Payment Used
- Indication that Amount was Paid
- Tax/VAT where applicable

The Traveler is required to attach a copy of the ticket receipt and the travel agency invoice/itinerary (which lists the cost of transportation, lodging, car rental and any other travel related service) to the Expense Report. The cost for services listed on the travel agency invoice/itinerary should match the attached receipts.

- 45.2 All expenses must be itemized on the Expense Report.
- 45.3 Original and itemized receipts listing the transaction details must be attached for all expenses over \$25 with the exception of customer business or entertainment expenses which have no threshold. (That is, all customer business or entertainment expenses require original and itemized receipts.) Some countries outside of North America require paper copy receipt submission to the local finance office. Email [TravelProgramAdministrators@amerisourcebergen.com](mailto:TravelProgramAdministrators@amerisourcebergen.com) for guidance. Copies of missing receipts/folios/itinerary for hotel, car rental and airfare vendor should be obtained from the vendor. The charge card statement or manager approval alone without receipt will not be accepted for these items. An individual who loses a required receipt and cannot reasonably obtain a copy from the vendor must submit a signed statement with the Expense Report giving a full explanation for the expense along with their Manager's signature or e-mail approval.
- 45.4 All customer or vendor business meals, items of value, and entertainment expenses require receipts and explanations.
- 45.5 Expense Reports are subject to audit and reimbursement may be reduced by expense items not supported properly or determined to be "out of policy". This will be decided by the Traveler's Manager, the Internal Controls Department, or Global Accounts Payable Financial Shared Services.

## **46.0 Approval**

- 46.1 The Traveler's Manager is responsible for checking the Expense Report completely for accuracy and compliance with this Policy. The associated expenses should have been approved by the Traveler's Manager prior to booking.
- 46.2 The Traveler's Manager must approve the Expense Report; this responsibility may not be delegated, except when a manager is on extended leave and only to an existing Concur manager/approver in same hierarchy.
- 46.3 Expense Reports will not be processed / reimbursed without the approval of the Traveler's Manager.

## **47.0 Filing Deadlines**

- 47.1 The Company reserves the right to not reimburse the Traveler for expense items over sixty (60) days old; an exception will be considered when original receipts could not be obtained in time and reasonable effort has been made to acquire the receipts.

# Appendix A: TRAVEL GUIDELINES AND TIPS

Budgets for travel expenses are to be included in the annual plan for cost centers and are to be approved at the senior management level.

Remote Conferencing – To save on additional costs, Team Members should consider the need for travel and opt in for virtual meeting vs. live meeting, when possible. Company issued computers and mobile devices, including office conference rooms, are outfitted with advanced software technology for video functionality to provide the video conferencing capability.

Each traveler is responsible for updating their own travel profile in Concur Travel & Expense with any changes, especially TSA requirements, credit card and contact information. Website: <https://www.concursolutions.com>

Questions regarding the travel agency should be directed to Global Travel Management Team at [abctravel@amerisourcebergen.com](mailto:abctravel@amerisourcebergen.com).

Forward Planning - Forward planning is an essential part of proper travel management. Accordingly, the travel arrangements should be planned, approved and booked well in advance. The length of stay in any destination should be justified by the pre-arranged business agenda. Travel planning should ensure that the number of nights lodging is kept to a minimum.

Routine travel booking tasks should be completed during regular Agency business hours listed below to avoid potentially incurring additional fees. The After-Hours desk should be utilized for emergency use only. Non-urgent booking and inquiries should be addressed during your [local GBT agency](#) normal business hours.

- North America Online Assistance: 8AM – 8PM ET, M-F // **+1 866-542-8907/ +1 212-798-1621**, prompt #1 after language preference
- North America Agent Assistance/Complex Reservations or <12 hours: 8AM – 8PM ET, M-F // **+1 866-542-8907/ +1 212-798-1621**, prompt 2 after language preference

Preferred Travel Partners - The Company has entered into contracts with major carriers to provide domestic and international air service at considerable up-front discounts provided the Company maintains their market share commitments (i.e., the Company has committed to directing a percentage share to the selected carriers). The Company also has preferred hotel (chain and individually contracted properties) as well as car rental/service partners which provide AB with volume-based and market-share discounts. Our preferred carriers should be selected whenever possible.

Lowest Logical Airfare (LLA) - Travelers should select the cheapest non-stop or one-stop flight offered by a preferred carrier LLA in coach class which best meets their business travel requirements). It is also encouraged to setup loyalty membership accounts with the preferred vendors at NO additional cost to the company and where accessible. There are additional benefits with the preferred vendor's loyalty programs that align with the contractual relationship.

The following criteria will be used in determining LLA:

- a. Contracted carriers' service and discounted airfares.
- b. Advance purchase, non-refundable & penalty fares and unused tickets on file.
- c. Connecting and one stop flights.
- d. Alternate airports within 50 miles of the requested airport.
- e. Two-hour time window: departure/arrival must be no more than two (2) hours before

- or after the requested times, and still meet the Traveler's business commitments.
- f. Savings must be at least \$200 per trip to require schedule change.
  - g. Travelers will not be required to travel on commuter aircraft or second tier carriers.

**Delayed flights** - If you are unable to make a connecting flight because the first flight has been delayed for any number of reasons, including mechanical difficulties, weather, etc., check with the carrier for reservations on the next available flight to your final destination even if on a different carrier.

**Same Day Trips** – If the Team Member can complete their trip by air in one day, and the non-stop flight cost savings outweighs the moderate hotel overnight stay and additional car rental day, then the option should be considered; Travelers should make an effort to reduce the number of travel days required to accomplish the business objectives of the business travel.

**Minimizing Bag Loss** - Measures that can be taken to minimize baggage loss include:

- a. Always carry valuables (e.g., laptop computers, cameras) and any important or confidential documents on board the aircraft;
- b. Clearly label luggage with name, address and phone number; and
- c. Retain baggage claim receipts for checked-in luggage.

**Baggage Loss Procedures** - Follow these procedures if your bags are lost in transit:

- a. Obtain a lost luggage report form from an airline representative in the baggage claim area;
- b. Itemize the contents of your bag, including receipts wherever possible;
- c. Include a copy of your airline ticket and baggage claim stubs;
- d. Return the completed form to the airline representative; and
- e. Keep a copy of the report, airline ticket and claim stubs.

**Airport Parking** - When using your personal car, parking offsite is the most economical option. Parking at the terminal can be very expensive and is not encouraged for trips exceeding two days. The Company has negotiated special pricing for parking for its Team Members with theParkingSpot to reduce the cost of parking fees at airports. Attached is the link to set up an account:

- [theParkingSpot](#)

**Off Airport Parking** - When parking your vehicle offsite, and off airport, the Company has negotiated special pricing on parking for its Team Members with Spot Hero to reduce the cost of parking fees. Attached is the link to set up an account:

- [SpotHero](#)

**Lodging** – Team Members should always strive to book mid-level, comfortable hotel options, just as the corporate hotel program is designed; Team Members should also avoid same day bookings to minimize no-show fees.

Any long-term lodging needs (i.e., project support or temporary assignments) should be addressed with the Global Travel Program Manager to identify the best solution for a long-term stay. Please contact the [Global Travel Management Team](#) with long-term stay travel demands.

Always check first with the event's host to see if they have negotiated a special rate at the hotel(s) which you may be entitled to use.

**International Travel** – Due to complex business travel issues, such as airfare cost structures, travel

rules, lodging and ground transport safety, regulations, and cost, travelers should contact AMEX GBT Agents to assist with any itineraries for complex or high-risk international business travel rather than through the Concur on-line booking tool. For reservation assistance with complex or high-risk international travel please call your [local AMEX GBT agent team](#) during weekday hours of operation.

Car Rental – If rental car results are not populating available cars in the time frame requested, please extend out the return date until cars show are available. There is no penalty for returning a rental car early and individuals will only be charged for the days used.

Travel Documents – When travelling internationally, keep an extra copy of your passport and visa with you and in a location separate from the original documents. Additionally, maintain a copy at home for safekeeping.

Travel Communication - To access additional international travel guidelines and tips, use the following travel links:

- Agency, [AMEX GBT](#), portal
- [AB Global Travel Management portlet](#)
- [Yammer/Travel & Expense](#) an AmerisourceBergen portal hosted by the Agency.

For US travelers only, A passport is required for all travel outside the United States, Puerto Rico and Guam (note, travel to Canada and Mexico is considered outside of the United States and its territories). Your passport expiration date must be at least six months after your planned return to the United States.

Destination Unknown - If traveling to an unknown region or country, please contact the Corporate Security team and /or Global Travel Management Team for assistance and guidance to effectively plan your trip.

The Company provides international emergency medical and prescription assistance for Team Members while traveling on company business overseas in foreign countries through its relationship with International SOS, which is managed by the Corporate Risk Management team. For additional details on our International SOS vendor program and coverage, click this link [International SOS](#)

Health, Safety, and Security – the Traveler’s personal health, safety, and security are important, and AmerisourceBergen expects the Traveler or travel arranger to consider this when planning through designated agency for flights, hotel locations, ground transportation, and other aspects of business travel. Traveler should reference the Travel Risk Policy for additional information.

For more information on the Global Travel Program, please access [Global Travel Management](#).