

# COLORADO HOSPITAL ASSOCIATION

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## TRAVEL AND EXPENSE REIMBURSEMENT POLICY

**Effective Date:** October 30, 2008  
**Revision Dates:**  
**Initiated by:** Controller  
**Approved by:** President and CEO/Vice President of Financial Policy

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### PURPOSE:

To establish guidelines for the reimbursement of ordinary and necessary business and educational expenses, incurred by CHA employees.

CHA reimburses employees for ordinary and necessary expenses associated with company related business. The policies and procedures described in this document are intended to provide employees with a reference for consistent travel and expense reimbursement guidelines. This document will address the more common areas related to expense reimbursement and reporting. However, employees may encounter circumstances that are not described in this policy. It is important for employees to discuss unusual situations with the Controller or Vice President of Financial Policy before they are incurred. Only travel and business related expenses should be reported on an expense report. All other purchases should follow the guidelines in the accounts payable and cash disbursements policy.

### GENERAL RULES:

- Attendance at any out of town seminar, meeting or function requires prior approval by a Vice President or the President/CEO. Out of town is defined as any location outside the Denver metro area which requires more than one hour of travel from the CHA offices.
- All commercial airline travel should be at coach or economy rates. Employees should explore the most economical methods of travel.
- Prior approval is required for any non-budgeted out of state travel.

### CHA COVERED TRAVEL AWAY FROM HOME

- Transportation (Airfare, train, bus, rental car, taxi, shuttle bus, toll road, parking).
- Shipping costs for bags or materials
- CHA will pay the standard IRS mileage rate for use of personal vehicles for out of town travel (limited to the cost of an economy airline ticket for the city to city portion of the mileage).
- Lodging including lodging taxes, excluding movies or other extraneous charges. Note that meals, phone or internet charged to a room must be accounted for as meals, phone or internet, not lodging on your expense report.

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- Meals while traveling, phone or internet charges if needed. CHA employees should use good judgment regarding the cost of meals. Generally, if staying at a hotel, hotel restaurant prices serve as a good guideline. If entertaining a member, CHA employees should choose an appropriate restaurant.
- Tips paid on the travel costs noted above
- If you stay over at a destination for personal reasons, or if you travel with a spouse or companion, any additional travel, lodging or meal costs incurred as a result should be excluded from the costs charged to CHA.

**CHA COVERED TRANSPORTATION COSTS INCURRED WHILE IN TOWN**

- Mileage costs at standard IRS rates – mileage from home to the office and from the office home is not reimbursable.
- Parking lot or parking meter costs
- Cost of bus or light rail ticket
- Toll road costs

**TRAVEL ADVANCES**

CHA can generally pay for preplanned air travel on a company credit card. Generally, employees should expect to pay for their meals, lodging, and other travel costs and submit for reimbursement. Reasonable travel advances will be made with prior approval from the President or the VP of Financial Policy if the employee expects to incur travel expenses beyond airfare of \$500 or more. An expense report should be submitted within a week of return when an advance has been made.

CHA can decide to provide company credit cards to employees who are asked to travel for the company on a frequent basis. Issuance of such credit cards requires the approval of the President or the VP of Financial Policy. Employees with cards must keep their receipts to attach to the credit card statement.

**NON-REIMBURSABLE EXPENSES**

- Childcare, house sitting, and kennel fees.
- Golf or other recreational outings associated with conferences, unless business purpose is adequately demonstrated and documented and prior approval of a Vice President is obtained.
- Clothing and laundry charges, unless damaged or lost due to business related activities. Laundry charges may be submitted if associate is on business travel for greater than five (5) consecutive days.
- Personal air travel insurance and other kinds of personal insurance.
- Cost of fines or penalties resulting from violations of Federal, State or local laws including but not limited to parking and speeding tickets.

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- Personal Expenses (i.e. movies, shows, personal clothing, gifts.).
- Credit card late payment fees or interest
- Cash and cash equivalents (e.g. gift cards) given to employees unless approved by a Vice President. In all cases, any approved cash or equivalent awards must be reported to Accounting for inclusion in the employees' taxable wages.
- Plants and decorations for personal office space.
- Political and lobbying activities.

### REPORTING REQUIREMENTS

- Except as previously noted, all travel costs should be reported on the standard CHA employee expense report, within fifteen (15) days of the end of month in which the cost was incurred.
- Receipts for all expenses should be attached to the expense report (except mileage, parking meters and tips if no receipt can be obtained).
- Room charges must be accounted for separately from non-room costs such as room service, meals and internet fees on the expense report.
- Meal receipts should document the meal location, date, and number of persons served. The employee should write the names of those served on the receipt when there were two or more persons. **The itemized meal receipt must be included.**
- Expense reports must be approved by immediate supervisor and a Vice President. Expense reports for Vice Presidents must be approved by the President/CEO. Expense reports for the President/CEO are to be approved by the Chairman of the Board.

From time to time, travel and expense guidelines that deviate from this policy may be issued for specific events such as the CEO Forum or the CHA Annual Meeting and should take precedence over this policy when there are differences. Any other exceptions to this policy require approval of the President or VP of Financial Policy.