

THE ROMAN CATHOLIC

ARCHDIOCESE OF ATLANTA



Archdiocese of Atlanta
Chancery Employees (Deacons and Lay)
Travel and Entertainment Policy
Issued September 7, 2022

OBJECTIVE

The objective of this policy statement is to provide guidance to Chancery employees (Deacons and Lay), supervisors and departments heads on the reimbursement of travel and entertainment (T&E) expenses and to:

- Ensure employees have a clear and consistent understanding of policies and procedures for the reimbursement of various T&E expenses
- Inform employees of their responsibilities to control and report T&E expenses
- Ensure that authorized expenses meet and comply with all requirements for the most favorable expense treatment
- Comply with IRS business expense deductibility substantiation

ROLES AND RESPONSIBILITIES

Each employee and approver is responsible for managing travel and related expenses, and in particular

- Employees are responsible for reading, understanding and complying with this policy including adherence to expense reporting requirements
- Department heads and managers with budget responsibility are responsible for reviewing all expense reports for accuracy, compliance with this policy and appropriate business purpose
- Supervisors are also responsible for reviewing expense reports for accuracy, compliance with this policy and appropriate business purpose prior to submission for reimbursement
- The Controller is responsible for the establishment, maintenance, revision and publication of this T&E policy and the administration of all processes and procedures needed to ensure compliance with this policy.
- This policy will be reviewed periodically or as required to ensure terms are current. The Chancery reserves the right to change this policy at any time, without prior notice.

REIMBURSEMENTS

Employees will be reimbursed for all reasonable and necessary expenses while traveling on authorized business if compliant with this policy. The Chancery assumes no obligation to reimburse T&E expenses that do not comply with the policy. Employees, supervisors and department heads who do not comply with this policy may be subject to delay or withholding of reimbursement and / or disciplinary action, up to and including termination.

TRANSPORTATION

Choice of transportation should be based on the most economical and efficient use of Chancery Funds.

AIRFARE

- All business travel should be in coach class unless an upgrade can be obtained at no additional cost. Any other class of travel is not permitted and will only be reimbursed if authorized and only on an exception basis.
- Changes to airfare due to changes in itinerary after a ticket is issued must be shown with appropriate supporting documentation on the employee's expense report.
- While the policy allows travelers to retain frequent flyer benefits, use of a specific airline for the purpose of accumulating mileage must not influence arrangements or add additional costs.
- Other reimbursable travel expenses: Early check in fees, baggage fees (max 2 bags), expenses associated with baggage handling, tips and storage
- **Non reimbursable travel expenses:** spouse/companion/dependents related costs, personal entertainment (movies, sporting events, golf fees, etc.), traffic fines, car wash, air travel clubs, supplies or equipment, home entertainment and other expenses not directly related to the business purpose of the travel assignment

CAR RENTALS

Travelers should rent cars only when other means of transportation are not available, more costly or impractical. Rental cars should be compact or mid-sized cars unless four or more people are traveling together.

PERSONAL CAR USE

Travelers will be reimbursed for business use of personal vehicles at the current standard IRS mileage rate (adjusted annually by the IRS). The “to and from” route must substantiate the mileage being requested for reimbursement. Employees may use their personal vehicle for business purposes when:

- It is less expensive than renting a car, taking a taxi or alternate transportation
- It is timelier than taking public transportation
- It is safer to use versus alternatives

Reimbursable mileage per day is the mileage in excess of the normal daily commute from home to the work location. Work location for all Chancery lay employees is 2401 Lake Park Drive SE.

TAXI AND OTHER GROUND TRANSPORTATION

The cost of taxis or other carfare, to and from the place of business, hotels, airports and other venues in connection with business activities are reimbursable. Travelers are encouraged to use the most cost effective means of ground transportation.

SPOUSE TRAVEL

Travel expenses for a spouse are not reimbursable as a business expense unless it can be shown that the spouse’s presence was both essential and directly related to the business function.

LODGING

The Chancery will pay actual room costs for each day that lodging away from home is required for business reasons. The actual hotel billing reflecting all charges for which an expense reimbursement is requested must be provided. Travelers are responsible for canceling lodging reservations if travel plans change.

While the policy allows travelers to retain frequent guest awards, preferences to specific hotel properties or chains for the purpose of accumulating these awards must not influence hotel arrangements or add additional costs.

BUSINESS MEALS AND ENTERTAINMENT

- **All business meals and entertainment expenses must be supported by an original detailed receipt if greater than**
 - Breakfast \$15
 - Lunch \$25
 - Dinner \$35
 - Entertainment always requires a receipt

The following information **must be included** on the traveler's expense report in order to comply with IRS regulations:

1. Full names, company names and business relationship of all attendees
 2. Name and location of the establishment where meal or entertainment even took place
 3. The purpose and nature of the business discussion that took place
- Business meals are defined as meals consumed by two or more person who are Chancery travelers or their guest(s)
 - Entertainment expenses are defined as non-meal activities (e.g., sporting events, theater)
 - The IRS requires that business meals and entertainment not be lavish or extravagant, be ordinary and necessary, and must be directly related to or associated with the Chancery business
 - The expense is directly related when business is conducted during the entertainment or meal and is associated when the business is conducted before or after the meal or entertainment
 - Per Diem travel allowances are not permitted or reimbursed
 - Incidental expenses of a reasonable amount are reimbursable. Each expenditure must be supported by a proper receipt if greater than \$20.

PERSONAL MEALS

The Chancery will reimburse travelers for their own individual meal expenses actually incurred, provided such an expense is reasonable and appropriate.

- Receipts that do not display the vendor name and amount are not allowed
- The Chancery reserves the right to not reimburse travelers beyond reasonable limits.

All individual meal expenses must be supported by an original, detailed receipt, unless the amount is less than \$15 for breakfast, \$25 for lunch and \$35 for dinner. The following information is required:

1. Full names, company names and business relationship of all attendees
2. Name and location of the establishment where meal or entertainment even took place
3. The purpose and nature of the business discussion that took place

GATUITIES

Gratuities will be reimbursed and should be paid base on the quality of service rendered. Guidelines are:

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| • Wait staff | 15 – 20% of total bill |
| • Taxi / carfare | 5 – 10% of total fare (excluding tolls) |
| • Housekeeping | \$2 -\$3 per day |
| • Valet, baggage handling | \$2-\$3 per bag |

EMPLOYEE EVENTS/GIFTS

Employee events are social events / gatherings where Chancery funds are used to promote a sense of community and recognize employee's significant life events.

- Chancery funds can be used for social events / gatherings; however, prudent judgement should be used when Chancery funds are authorized
- The value of any expense intended to personally benefit a specific employee is considered taxable. Employee taxable income is subject to an adjustment in this event. If Chancery funds are used to purchase a store gift card for an individual employee's benefit, the amount will be considered taxable.
- Any gift considered to be excessive will not be reimbursed.

CASH ADVANCES

If an employee requires a cash advance, the amount should be requested on a cash advance request form with supporting explanation and approved by the supervisor. Documentation of expenses equal to the cash advance is the same as travel and expense reimbursements outlined in this document.

