

## Travel and Business Expense Reimbursement

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<b>Policy Owner</b>	Brightspeed Finance
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<u>Table of Contents</u>	<u>Page</u>
<b>Section 1 – General Provisions</b>	<b>2</b>
I. Philosophy	2
II. Policy Overview	2
III. Use of Personal Funds	2
IV. Corporate Credit Card	2
V. Responsibilities	3
A. Certification	3
B. Approval	3
C. Timeliness	4
VI. Documentation and Receipts	4
A. Receipts	4
B. Business Purpose	4
VII. Travel by U.S.-based employees outside the United States	5
A. Travel Expenses	5
B. Business Continuity	5
<b>Section 2 – Corporate Travel</b>	<b>5</b>
A. General	5
B. Airline Travel	6
C. Ground Transportation	6
D. Hotel Accommodations	8
E. Meals	8
F. Spouse Travel	9
G. Combining Business and Personal Travel	9
H. Entertainment	9
<b>Section 3 – Other Business Expenses</b>	<b>9</b>
A. Blanket Approvals	9
B. Professional Certifications and Licenses	9
C. Professional Memberships	10
D. Working from Home	10
<b>Section 4 – Expenses Not Authorized for Reimbursement</b>	<b>10</b>

## **Section 1 – General Provisions**

### **I. Philosophy**

Brightspeed is committed to an agile and progressive approach to work and travel because we recognize the value of meeting our customers and employees where they are. This policy is designed to support all employees in their need to serve customers and run the business, regardless of whether they report to a Brightspeed location or work remotely. Following are policy guidelines for being good stewards of Brightspeed resources when traveling for business or incurring business-related expenses.

### **II. Policy Overview**

Brightspeed reimburses reasonable expenses incurred by employees when conducting business on behalf of the company. Employees and approving managers are expected to ensure expenses are consistent with all applicable Brightspeed policies. This policy may not address all reimbursable expenses; in that case, employees should follow basic principles of prudence and have a discussion with their manager if there is a question about whether an expense is appropriate. Managers can direct questions about whether a certain expense is reimbursable to: [accountspayableconcur@brightspeed.com](mailto:accountspayableconcur@brightspeed.com). Employees must comply with all Company policies, including the Code of Conduct, any applicable requirements of a government contract, and with U.S., State, and Federal law.

### **III. Use of Personal Funds and Reimbursement Requests**

Employees who do not have a corporate credit card but incur approved business-related expenses may request reimbursement through Concur. Employees are responsible for submitting accurate expense reimbursement requests. Proof of payment must accompany the reimbursement request. Acceptable forms of proof are a credit card receipt, a copy of a cashed check or, in the case of a cash payment, an itemized receipt. Receipts are not required for tips, tolls, personal mileage and international transaction fees.

Employees will receive reimbursement through EFT (or a paper check if the employee does not have direct deposit).

### **IV. Corporate Credit Card**

Brightspeed full-time employees who incur business related expenses at least twice a year should request approval from their manager for a corporate credit card to be used for those expenses. Application for a Brightspeed credit card can be made at Citibank's CitiManager's website ([www.citimanager.com](http://www.citimanager.com)) and the request will be reviewed and approved by a program administrator. Employees who are issued a corporate credit card are encouraged to install the CitiManager app on their phone and to take a picture or make a photocopy of both sides of their card in case the card is lost or stolen.

Use of a corporate credit card is restricted to expenses related to Brightspeed business. Brightspeed will not reimburse personal charges on a corporate credit card.

Personal expenses inadvertently charged to a corporate card should be handled promptly through expense report submissions in Concur. Any personal charges owed to Brightspeed will be deducted from the expense reimbursement owed to the employee. If there is no reimbursement owed to the employee, the personal amount

owed to Brightspeed will be deducted from the employee's paycheck.

Employees are responsible for identifying and reporting a lost or stolen card or fraudulent charges to Citibank immediately by reporting the incident on the CitiManager app or contact Citibank 1 (800) 950-5114. For fraudulent charges, once a credit is issued, both the charge and refund should be submitted on the same report.

## **V. Responsibilities**

Employees are responsible for filing accurate expense reports and using a corporate credit card appropriately. Failure to do so is a violation of Brightspeed's Code of Conduct and will result in appropriate disciplinary action, up to and including termination of employment.

Accounts Payable will reimburse the employee following receipt of supporting documentation and management approval.

### **A. Certification**

An employee who seeks reimbursement of a business-related expense or submits an invoice for payment must be the person who incurred the expense. Employees may not allow other persons to charge expenses to their corporate credit card. In certifying the expense, the employee ensures that the:

- goods and/or services were received as ordered
- expenses were incurred on behalf of the Company and were for Company use only
- expenses were not previously paid
- expenses are classified under the proper accounts
- proper documentation is submitted with the business expense request
- invoice(s) or receipt(s) reflect the actual cost of goods or services
- expenses do not violate any laws or corporate policies

Note: In situations when an administrator is completing an expense report on behalf of another employee, the employee that incurred the expenses is required to certify the expense report prior to being submitted for supervisor approval.

### **B. Approval**

All business expenses incurred on a corporate card or submitted for reimbursement must be approved at least one level higher than the person incurring or certifying the expense. An employee who approves a transaction for payment is responsible for ensuring that the requirements for payment of the expense have been met:

- Accuracy and completeness of accounting and other data provided and authorized under their signature.
- Goods and services have been received.
- Expenses were incurred per the requirements of this Policy and are appropriate for reimbursement or, as applicable, payment by Brightspeed.
- Expenses do not violate any law or corporate policy.

The highest level Brightspeed employee present must incur the expense and submit it to his or her supervisor for approval, with the following exceptions:

- The sponsor of a business meal or event hosted for external (non-Brightspeed) attendees who has the appropriate approval authority.
- An administrative assistant of a vice president or above who orders food and beverages for a business

event, either on or off company property. Other than this, you should never ask a subordinate to pay or incur an expense for an event hosted by you.

For example:

- A Brightspeed manager and his/her director take clients to lunch. The director should submit the associated expense for reimbursement and approval.
- A Brightspeed director hosts an all-day seminar with non-Brightspeed attendees. Lunch is provided by Brightspeed. The director's vice president attends lunch to address the group. As host of the event, the director should pay for the lunch and submit the expense to his/her vice president for approval.

### **C. Timeliness**

Expense reimbursement requests should be submitted within 30 days of incurring the expense. Approval of expenses charged to a corporate credit card should be submitted within 30 days of incurring the expense. If corporate credit card expenses are not submitted for approval within 60 days of incurring the expense, the card will be suspended until the expenses are submitted and approved. Expenses submitted for reimbursement more than 90 days after they are incurred may become taxable income to the employee.

Supervisors are expected to review and approve or reject an expense report within the Concur system within 10 business days of submission by an employee. If the supervisor fails to take action, the expense report will automatically be forwarded to the supervisor's manager for approval. Please note that the supervisor does have the ability to delegate their approval authority to other employees when they are on vacation or for other purposes.

## **VI. Documentation and Receipts**

### **A. Receipts**

The following types of receipts are required for reimbursement:

- Travel – passenger receipt (air, rail ticket, e-ticket, invoice/itinerary) or detailed credit card receipt including the traveler's name and amount of the airfare.
- Hotel – itemized hotel statement with lodging expenses shown separately from any other reimbursable expenses incurred at the hotel.
- Car Rental – rental car company receipt.
- Other corporate expenses – itemized receipt if over \$25.00.

Employees are required to submit receipts for all approved expenses over \$25. Receipts for \$25 or less are not required to be submitted. Where receipts are lost, reimbursement requires a missing receipt affidavit request to be filed within Concur and electronically attached to the relevant expense report. The missing receipt affidavit will be signed-off by the employee's manager as part of the manager's sign-off of the entire expense report.

Brightspeed employees should ensure that complete full credit card numbers are not visible on any receipts submitted with expense reports.

### **B. Business Purpose**

An explanation of the business purpose of expenses must be provided with reimbursement requests.

Failure to comply with IRS reporting or other government requirements may result in a loss of expense deductibility

to the company and tax liability to the employee.

## **VII. Travel by U.S.-based employees outside the United States**

### **A. Travel Expenses**

The general provisions in this policy apply for expenses incurred outside the U.S. or incurred in non-U.S. currency. Two methods are permissible for determining the exchange rates when an employee incurs expenses denominated in a currency other than US Dollar (USD). These methods are ranked in the order of preferred documentation:

1. Copy of credit card/bank card statement showing the expense in USD.
2. Documentation where the exchange rate used was derived.

Employees must request reimbursement in U.S. dollars.

Determination of an exchange rate is not necessary if the expenses are incurred on a corporate credit card as the exact amount will be loaded into Concur.

Reimbursement of expenditures made on a personal credit card requires both the actual receipt for all expenses and the credit card statement reflecting the exchange rate. Receipts are required for all cash reimbursements regardless of amount, except for tips, tolls, and international transaction fees.

Where cash must be used for miscellaneous expenses, the employee must enter the amount of the expense in the same currency as the receipt.

Out-of-pocket expenses for any required international vaccinations prior to travel are reimbursable.

Business travel outside the U.S. must be approved in advance by the employee's Vice President.

### **B. Business Continuity – International Travel**

Prior to arranging international travel, consult the [Travel.State.Gov website](#) to determine if any travel warnings are in place for your destination. If travel warnings are in place, discuss with your manager whether the trip should be rescheduled or whether your meetings can be held virtually.

If a Brightspeed employee falls ill for any reason or becomes subject to quarantine for COVID-19 exposure while traveling internationally, the employee should contact the HR Contact Center for guidance.

## **Section 2 – Corporate Travel**

### **A. General**

Brightspeed supports its professionals and leaders in working remotely or in a hybrid work environment, if their job roles allow. However, business travel may be required of any employee (whether remote, hybrid or assigned to an office) in order to effectively conduct business, support customers, and build a collaborative culture.

Employees should seek management approval for corporate travel by using the "Request" function of Concur or by sending an email to the manager and keeping a record of the approval. Employees are responsible for

complying with Brightspeed travel and lodging guidelines set forth in this policy. Travel and lodging are to be booked directly through Brightspeed's selected travel agent, [Navan](#) (formerly TripActions).

Brightspeed employees who are assigned corporate credit cards must use them to charge business travel and lodging related expenses.

## **B. Airline Travel**

Brightspeed employees should use Navan to book the most economical airfare that accommodates business need and should select non-reimbursable/nonrefundable airfare unless it is expected that the needs of the business might require the flight to be modified. For flights more than 4 hours, employees may book an extended leg room economy seat if available. To ensure availability of the most economic seating, every effort should be made to book domestic air travel at least 14 days in advance and international air travel at least 30 days in advance.

Brightspeed will reimburse:

- Checked luggage
- Checked equipment or luggage needed during the trip
- Wi-Fi connectivity while in flight
- Visa and passport expenses incurred due to required business-related international travel

Brightspeed won't reimburse:

- Charges for oversized bags
- Replacement of lost luggage
- Replacement of lost or stolen items
- Additional lost luggage insurance
- Charges for arbitrary flight changes
- TSA precheck fees and subscriptions

Employees can keep for personal use any frequent flyer credits and reward points for hotels and car rentals that are earned when traveling for business and using a corporate credit card. However, credits for unused airline tickets will be returned to Brightspeed. Employees may not voluntarily relinquish their seats on overbooked flights and retain the seat credit. Employees who are bumped from a full flight with no recourse should rebook the flight through Navan to arrive at the destination as close as possible to the original arrival time. In this case, any seat credit will revert to Brightspeed.

To ensure continuity of operations in the event of an accident, no more than two members of the Executive Leadership Team are permitted to fly on the same aircraft.

Employees are not permitted to use personal aircraft for company travel.

## **C. Ground Transportation**

Brightspeed employees are expected to use the most cost-effective means of ground transportation that meets the business need.

### Rental Vehicles

Using Navan, Brightspeed employees who need to rent a vehicle for business travel should:

- Reserve the most appropriately sized vehicle to accommodate the comfort of passengers and the length

- of the trip. (Black cars and limousines require VP approval.)
- Use their corporate credit card to book the vehicle.
  - Decline vehicle insurance coverage.
  - Rent one vehicle, if possible, when more than one employee is traveling to the same location
  - Inspect the vehicle for damage before driving it.
  - Refuel the vehicle before returning it.
  - Review the rental vehicle receipt for accuracy prior to leaving the counter.
  - Submit refueling expense with the vehicle rental expense on your reimbursement request.

### Uber and Lyft

In lieu of a rental vehicle, Brightspeed employees may utilize the most economical class of Uber or Lyft vehicle.

### Rail

Rail line passes used to/from a work location are not reimbursable. For business travel and in lieu of airfare or personal vehicle, Brightspeed employees who choose to travel by rail should use the most economical fare.

### Personal Vehicles

Employees are expected to provide their own transportation to/from work and during work. Commuting expenses (to/from your work location) are not reimbursable.

For employees who are assigned to a work location and travel for business within their home city in excess of their normal daily commute, they will be reimbursed for either (i) the actual mileage of their personal vehicle in excess of their normal commute to/from their regular work site, at the IRS rate in effect at the time of travel, or (ii) actual cost of local transit (Uber, Lyft, subway, light rail).

For employees who work from home and travel for business more than 30 miles within their home city, they will be reimbursed for either (i) the actual mileage of their personal vehicle in excess of the first 30 miles, at the IRS rate in effect at the time of travel, or (ii) the actual cost of local transit (Uber, Lyft, subway, light rail). Mileage in excess of 250 miles per calendar week, excluding daily travel to a primary work location(s) or the first thirty miles traveled on a daily basis as provided above, must be approved by the employee's director. Mileage more than 90 days old is not reimbursable.

Employees using a personal vehicle for company business must have a valid driver's license and automobile insurance that will adequately protect the employee and Company. Employees who have an automobile accident while driving a personal vehicle for company business should report the accident immediately to Unicall (833-365-3220), Brightspeed's designated reporting center for all risk incidents. Employees are responsible for coverage of any costs due to injuries or vehicle repairs. When insurance claims are filed and paid, Brightspeed will reimburse up to \$500 of the policy deductible upon submission of proof of the insurance policy and deductible amount.

Employees who work remotely and depart from / return to their personal residence for an out-of-town business trip, including driving to the local airport, may seek reimbursement for mileage in excess of 30 miles.

Reimbursement requests for use of a personal vehicle for business must include business purpose, distance, date, origin, and destination.

### Parking and Tolls

Employees will be reimbursed for parking and tolls (other than express lane tolls) incurred during an out-of-town trip or when the employee is traveling to a work or customer location away from their normal work location.

### Airport Parking

Employees will be reimbursed for parking of a personal vehicle at the airport and are encouraged to use discounted parking facilities where available, or an economical airport-operated facility.

### Other Ground Transportation

Employees will be reimbursed for the cost of ground transportation (e.g., subway or light rail) in locations they reach by air travel. Employees are encouraged to use the most economical option available in the area.

## **D. Hotel Accommodations**

Employees who travel for business should book their accommodations through Navan.

Due to potential liability, while on business travel, employees should not stay in Airbnb, VRBO, boarding houses or other lodging alternatives for business travel.

Brightspeed will reimburse:

- Laundry charges on business trips of more than five days.
- Itemized charges for business-related telephone calls, including international calls.
- Use of data services (e.g., hotel Internet charges).
- “No-show” hotel charges if for a valid business reason or emergency reasons beyond the employee’s control.
- Reasonable tips for hotel staff.

Brightspeed won’t reimburse:

- Charges for personal cell-phone calls
- Personal expenses incurred during travel (ex: in-room movies, mini bar expenses, sundries, shoeshines).

## **E. Meals**

Brightspeed reimburses reasonable meal expenses when employees are away from home overnight on company business. The daily meal expense, actual cost including tips, in all US cities is limited to \$100 per day, except for \$130 per day limit in the following locations: New York/New Jersey, Chicago, Philadelphia, Washington, DC., California, Seattle, Miami and Hawaii.

Meals for in-town and out-of-town business meetings, training events, teambuilding, recognition, etc. are allowable at a cost of no more than \$60 per attendee and requires manager approval. Providing breakfast, lunch, and dinner to employees during normal work schedules require VP approval.

In circumstances approved by management, reasonable meal expenses will be reimbursed for employees who are working outside their normal work hours (weekend, significant overtime, or traveling all day for work-related purpose).

Meal expense reimbursement requests must include the name, title, and organization of the individuals eating the



meal. Meal expense reimbursement requests, if incurred in connection with entertaining customers or other business stakeholders, must include the information listed below in Section G, "Entertainment."

Tip reimbursement is limited to reasonable and customary practices, normally 15% - 20%.

#### **F. Spouse Travel**

Travel and entertainment expenses incurred by a spouse or other individual accompanying an employee on business are not reimbursable.

#### **G. Combining Business and Personal Travel**

In cases where an employee obtains a cost savings in airfare by combining personal and business travel (e.g., extending a business trip over a weekend night), the benefit will accrue to the company (i.e., no cash back to the employee for the savings). However, if the employee extends a business trip to obtain a lower airfare, the company will reimburse for any food and/or lodging costs incurred during the extra day(s) of travel provided the airfare reduction reduces the overall cost of the trip. Any additional expense due to combining personal and business travel will be borne by the traveler. The normal business trip airfare must be documented on the itinerary. Employees wishing to take extra legs of a flight to correspond with personal travel may do so. The employee will only be reimbursed for what the normal business trip airfare would have been. A clear distinction must be documented to separate the personal travel from the business travel.

#### **H. Entertainment**

To comply with IRS regulations or other government agencies, the following information must be included on all employee Business Expense Reports as support for all business meals and entertainment expenses:

- Name, title, and company of attendees;
- Location of establishment where the event was held;
- Amount and date of expense;
- Business topic discussed;
- Where it is not practical to list the names of all individuals in the group, for instance at an open house or seasonal party, the senior person and the number of persons entertained should be noted to reflect the relationship between the expenditure and the cost per person entertained. The highest-level employee involved must submit the cost of any entertainment expense.

Failure to comply with IRS reporting or other government requirements may result in a loss of expense deductibility to the company, and to unforeseen tax liability to the employee.

### **Section 3 – Other Business Expenses**

#### **A. Blanket approvals**

"Blanket approvals," or open-ended pre-approvals, are generally not permitted unless the pre-approval is in writing, the specific expense can be directly linked to the pre-approval, and it otherwise complies with this policy.

#### **B. Professional certifications and licenses**

Employee expenses for maintaining and renewing professional certifications are reimbursable if the certification or license is a requirement of the job or provides a clear benefit to the Company in the fulfillment of that employee's job responsibilities.

**C. Professional memberships**

Employee expenses for joining and renewing membership in a professional organization is reimbursable if the membership is a requirement of the job or provides a clear benefit to the Company in the fulfillment of that employee's job responsibilities. These expenses must be approved by management before incurring them. Managers should monitor requests for professional memberships and assure that they are warranted for the position.

**D. Working from home**

Brightspeed's Remote Work Policy applies to employees who are assigned to work remotely or who are assigned to a hybrid remote work arrangement. The policy provides for a remote work allowance intended to cover the costs of business use of an employee's personal cell phone and home internet and the other costs of a home office. Brightspeed will not provide any additional reimbursements or payments for cell phones or internet service. The Remote Work Policy does not apply to employees who are subject to a Collective Bargaining Agreement. Follow this [link](#) for information about the Remote Work Policy.

**Section 4 – Expenses Not Authorized for Reimbursement**

The following expenses will not be reimbursed by the company and should not be submitted by employees for reimbursement:

- Daily mileage to and from the employee's residence to their primary work location(s) or their "reporting location" for the day.
- Fees for airline, hotel, or other frequent traveler clubs or programs, without advance written VP approval.
- Personal entertainment, such as hotel or in-flight movie rental or pay per view, hotel room mini- bar, plays, theater, sporting events, gambling, sightseeing and other activities of a personal nature, etc.
- Any additional flight insurance beyond what Brightspeed provides.
- Generally, a car rental fee and taxi fee at the same location during the same trip.
- Parking tickets and traffic fines.
- Fitness center memberships except as allowed under the Brightspeed Wellness Program. Search 'Fitness Activity Reimbursement' to review this policy.
- Spouse and significant other travel at Company expense, except as pre-approved in writing by your VP. If approved, this may result in imputed income to the employee.
- Medical expenses incurred while traveling on Brightspeed business. These expenses should be reimbursed through the employee's selected health care provider.
- Lost luggage and/or the replacement of lost or stolen items or additional lost luggage insurance. This includes lost/stolen personal items from a rental car, hotel room, and from your personal vehicle or

company assigned workspace.

- Charges for text messaging, except as provided by the Human Resources wireless / mobile phone reimbursement policy.
- Expenses for monthly Wi-fi subscription for travel.
- Holiday or special occasion parties or activities, unless pre-authorized in writing by your VP.
- Home maintenance, child or other dependent care, pet care, or other personal services.
- Initiation fees or monthly dues to a country club or social club.
- Expenses over 90 days old may not be reimbursed.
- Community outreach organizations (Rotary Club, Lions Club, Optimist Club, etc.), without segment business unit EVP approval.
- Charitable contributions except as allowed under Section 3 of this policy.
- Dues, fees, or memberships to business oriented social networking clubs or websites, such as LinkedIn. Corporate licenses are the exception.
- Holiday gifts, holiday/greeting cards and gifts to employees, vendors, consultants, suppliers, or service agencies except as pre-approved by one-over Manager and, as applicable, Ethics & Compliance. Such gifts must comply with the Business Courtesies Policy and the Anti-Corruption Policy, and the submitter is required to attach the email approval to the expense report.
- Personal supplies (e.g., briefcases, toiletries, reading material) or other personal expenses (e.g., haircuts, shoeshines, spa/massage charges).
- Car wash, oil changes, maintenance or repairs for personal automobiles.
- Prizes or awards, unless pre-approved by your Vice President. (It is important to note that most prizes and awards are taxable to the employee recipient. Taxable awards must be submitted to the Payroll Department to ensure proper tax reporting. Please contact the Tax Department for guidance in determining the proper taxation of prizes and awards given to employees.) Tax gross ups are not handled through the business expense reimbursement process. All tax gross ups must be handled through HR Compensation and Benefits.
- Political contributions of any type.
- Tuition costs except as provided for under the Tuition Reimbursement Program.
- Expenses associated with adult entertainment or any activity that would reflect poorly on Brightspeed.

- Cost of staying with friends or family during a business trip in lieu of renting a hotel room (e.g., buying their meals, groceries, or household supplies).
- Gift cards bought to purchase materials, supplies, or services.
- Fuel expenses without rental car agreement unless purchased for a company vehicle.
- TSA pre-check fees or subscriptions.
- Computer software, printers, scanners, and supplies.
- Mileage over 90 days old may not be reimbursed.

This policy will be revised as business requirements dictate. This policy may be amended, modified, or withdrawn, in whole or in part, by Brightspeed at any time, for employees covered under this policy, at its sole discretion and without notice.