

Travel & Entertainment

We will reimburse employees for reasonable expenses incurred in the performance of our business based on the business purpose and the location visited. Some expenses are not permitted – See “Gifts, Hospitality and Entertainment” for more information.

We seek to minimize travel and entertainment costs. Alternatives such as telephone conferences, video conferences and online meetings should be considered prior to deciding that travel is necessary.

Promptly submit your expense report using the [expense report system](#) available on our intranet (at “CRC Connect”). Directors should submit receipts for reimbursement to the Corporate Secretary, an Assistant Corporate Secretary or their executive officer liaison.

Credit Card

- Use a Company travel and entertainment credit card for all travel and entertainment expenses, except in situations when the card is not accepted.
 - The card will be in your name and will be your responsibility. The Company will pay the credit card provider directly and reimburse your annual fee but will not reimburse the cost of any late charges due to untimely submission of your expense report.
 - Valid expense charges will be reimbursed after you file an expense report.
 - If the card is cancelled or you separate from the Company, any charges that are your responsibility will be deducted from your pay.
 - The Company may cancel a card at any time without your consent.
 - You cannot use the card for personal expenses except for incidentals that are part of a business expense (e.g. a personal charge on a hotel bill). You must pay the card provider directly for such personal expenses.
 - Promptly submit any expense paid with the card through an expense report.

Travel Arrangements

- Use only authorized means to book travel.
- CRC will incur additional expenses when booking through agents and after hours. If necessary, please do not hesitate to contact an agent.
- Make reservations as far in advance as possible in order to obtain the lowest fare available and to take advantage of discounts.
- You can use the on-line reservation system for personal travel with your personal credit card, however, you will be charged the same fee the Company pays for services.

Approved Expenses and Expense Reports

- Seek reimbursement promptly (at least monthly) for the following approved expenses.
 - *Personal Auto Usage:* Do not use your car for business purposes (other than to commute to and from home) unless use is justified by the nature of your job or assigned territory.
 - The Company will reimburse at the prevailing Internal Revenue Service allowable rate for authorized mileage driven in excess of your normal commute to or from home.
 - Report toll charges and parking expenses separately.
 - Gasoline is not reimbursable for trips for which mileage is reimbursed.
 - *Airline Travel:* the Company reimburses airline travel in accordance with policies available from the Vice President, Human Resources. You must bear any extra expenses resulting from an indirect route traveled for personal reasons. Unused airline tickets must be returned to the Company. The Company will reimburse one airline club per employee for frequent travelers.
 - *Rental Cars:*
 - Do not buy additional insurance for rental cars rented in the United States.
 - Buy only the collision damage waiver in foreign locations.
 - *Hotels:*
 - Get an itemized bill from the hotel that separately shows room charges, taxes, parking, personal meals, Business Meals and Entertainment, telephone charges and any other items that are included in the hotel bill.
 - Personal entertainment expenditures, such as movie rentals, are not reimbursable.
 - *Meals:* The Company reimburses your meals either:
 - (1) at a *per diem* amount of \$50 in California (\$70 in Los Angeles and Long Beach) in the event you stay overnight for business at least one night or
 - (2) (a) as part of reimbursement for Business Meals and Entertainment (see below) and (b) your remaining meals when at least one of your meals is covered as a Business Meal and you are on a business trip outside your home city, including during travel to and from that location.

In addition if you are a nonexempt employee, the Company reimburses your meals up to \$20 per meal when you are asked by your supervisor to work beyond your regular hours (unless a meal was provided at your workplace).

- Detail non-hotel meals by date.
- The Company reimburses reasonable tips on meals.

- Treat meals with multiple employees away from your primary office as Business Meals.
 - Meal allowances for nonexempt employees should be claimed through Time & Labor in "CRC Connect" on the Company intranet.
- *Business Meals and Entertainment:*
- The Company reimburses Business Meals and Entertainment:
 - That are a necessary incident to the entertainment of, or business meeting with, outside business guests.
 - In connection with a meeting of employees that is held for the discussion of business or other authorized Company activities.
 - Directly preceded or followed by a reasonably lengthy business conference among the employees involved such that the meal would be considered a logical extension of the conference.
 - Complete an entertainment record reporting the date, name and location of the establishment; names and Company position or other identification of guests; and the business reason for the activity.
 - The Company reimburses reasonable tips on meals.
 - The most senior employee should pay for meals involving multiple employees.
- *Other Business Expenses:*
- The Company will reimburse:
 - spousal travel only if there is a direct business purpose and prior written approval is given by the President or an Executive Vice President.
 - subscriptions and membership dues if they relate to your current duties and responsibilities. Such expenses must be paid by the employee using a Travel and Entertainment credit card and submitted through an expense report if the membership or subscription is in the employee's name.
 - laundry and cleaning only if the trip is longer than five business days.
 - telecommunication services during travel, including phone and wireless internet connection charges.
 - appropriate tips for services.
 - gasoline for rental cars.
 - Send expenses related to Company vehicles (such as tires, batteries and repair costs) to the accounts payable department or, if circumstances require you to pay such expenses, then include them on an expense report with a receipt.
 - The Company will not reimburse:
 - Parties, including holiday parties and gifts, unless approved by a manager with at least the corporate title of Vice President.
 - Additional travel insurance.

- Charges for home internet or phone lines or any other non-travel-related communication expenses.
- Tickets or fines.

- Promptly reimburse any amounts you owe to the Company.
- Do not list items on a reimbursement request as "incidental", "miscellaneous", or "other" without a detailed description.
- Original receipts are required for all hotel expenditures. Receipts are also required for individual expenses exceeding \$75, except:
 - Expenses paid using a Company Travel & Entertainment credit card when such charges are imported into the electronic expense reporting system.
 - Taxis and carpool and bus subsidies.

Tax Requirements for Foreign Travel

- Obtain a summary of the tax requirements from the tax department before leaving for any convention or seminar outside the United States (or its possessions, the trust territory of the Pacific Islands, Canada, Mexico or certain Caribbean countries), to show the meeting is as reasonably held there as inside North America.