

Title: Travel, Business Expense, and Entertainment Policy	
Number: 280, Version: 12	Original Date: 01/15/2002
Effective: 12/31/2020	Last Review/Revision Date: 12/31/2020
Next Review Date: 12/31/2023	Author: Lisa Davis
Approved by: Administrative Policy Committee, Banner Health Board of Directors, BH System Operations Team, PolicyTech Administrators 12/31/2020	
<p>Discrete Operating Unit/Facility:</p> <p>Banner Baywood Medical Center Banner Behavioral Health Banner Boswell Medical Center Banner Casa Grande Medical Center Banner Churchill Community Hospital Banner Del E Webb Medical Center Banner Desert Medical Center Banner Estrella Medical Center Banner Fort Collins Medical Center Banner Gateway Medical Center Banner Goldfield Medical Center Banner Heart Hospital Banner Ironwood Medical Center Banner Lassen Medical Center Banner Ocotillo Medical Center Banner Payson Medical Center Banner Thunderbird Medical Center Banner—University Medical Center Phoenix Banner—University Medical Center South Banner—University Medical Center Tucson East Morgan County Hospital McKee Medical Center North Colorado Medical Center Ogallala Community Hospital Page Hospital Platte County Memorial Hospital Sterling Regional MedCenter Torrington Community Hospital Washakie Medical Center</p>	<p>Banner Corporate</p> <p>Ambulatory Services Banner Health Clinics Banner Imaging Services Banner MD Anderson Cancer Center Banner Surgery Centers Banner Urgent Care Centers Occupational Health/Employee Services Rural Health Clinics</p> <p>Banner Home Care and Hospice</p> <p>Insurance Banner Health Network Banner Plan Administration University Physicians Health Plans</p> <p>Banner Pharmacy Services</p> <p>Post-Acute Care Services</p> <p>Research</p>

I. Purpose/Population:

- A. In the course of fulfilling their responsibilities, Banner Health (BH) employees and medical staffs may find it necessary to travel or incur business expenses. It is the policy of BH to reimburse for necessary and appropriate business expenses incurred while traveling on behalf of the organization or in the course of conducting legitimate BH business.
- B. **Purpose:**
1. To provide clear, concise guidance to travelers and management regarding BH policies and procedures that govern travel and business expenditures.
 2. To define ordinary, necessary, and reasonable business expenses.
 3. To define excessive travel expenditures that contradict sound business practices and jeopardize fiscal responsibility.
 4. To preserve equity and consistency between facilities, communities and regions.
 5. To comply with Internal Revenue Service (IRS) standards for accountable business expense report plans and expense reporting.
 6. To inform individuals of their responsibility to control, document, and report-incurred expenses.
- C. **Population:** All Travelers

II. Definitions:

- A. Accountable Business Expense Plan – An expense reimbursement plan as defined by the Internal Revenue Service (IRS) that meets ALL of the following:
1. There must be a business connection and the expense must be reasonable.
 2. There must be reasonable accounting for the expenses.
 3. All excess reimbursements must be repaid in a reasonable time.
- B. CRF – Check Request Form
- C. DocuWare – Banner expense reimbursement user portal.
- D. Excessive or luxurious travel expenses – Expenditures that contradict sound business practices and jeopardize fiscal responsibility.
- E. Expense Report – Standard BH expense reimbursement tool. Form used to report and substantiate travel and business expenses.
- F. inTouch Employee – Classification of employee work style which includes virtual and onsite work styles (inMotion, inHome and inOffice)
- G. Ordinary, necessary, and reasonable business expenses – Expenditures that are consistent with the needs of BH to conduct normal business activities and to accomplish business objectives in a professional, cost-effective manner.
- H. Supervisor – Ordinarily the person to whom the Traveler reports. If charged to a separate cost center or project it refers to the project manager or cost center manager.
- I. Traveler – Employee, medical staff member or other person authorized to travel or incur expense on behalf of BH.
- J. Travel Management Company – The BH contracted travel agent. The BH agent is
Peak Travel
1723 Hamilton Ave
San Jose CA 95125
- K. Travel Management Software – Electronic on-line travel booking tool (Travel Management Software, Concur, etc.)

III. Policy:

- A. All Travelers will be expected to become acquainted with and abide by this policy, as sound business judgment remains the most important factor in the control of expenditures.

Accordingly, a copy of this policy should be made available to all persons who travel and incur expenses in the normal course of their assigned duties and to those who approve Traveler expense reports.

- B. Travel, meeting and business expenses represent a significant cost of business for BH. As such, expenses eligible for reimbursement must be actual and reasonable, consistent with the policies set forth, within outlined limits and properly approved and documented.
- C. This BH policy is an accountable business expense plan. BH requires the following:
 - 1. Expenses must be business related.
 - 2. Expenses must be adequately accounted for and submitted within 30 days of the expense or travel.
 - 3. Expenses in excess of \$10.00 must be documented and supported by receipts.
 - 4. Travelers are responsible for submission of the expense reimbursement forms within 30 days after expense is incurred.
- D. Approval
 - 1. Final approval of all travel must be from a Vice-President or above, or facility CEO with the following exception:
 - a. Travel related to BMG or B—UMG Continuing Medical Education is approved according to their respective policies and procedures.
 - b. International travel must be approved in advance by a member of the Senior Leadership Team (SLT) or designee.
 - 2. Reimbursements of business and travel expenses must have the approval of the Traveler's Supervisor or the Supervisor's designee. Travelers cannot approve their own expense reimbursement form.
 - 3. It is the Traveler's and Supervisor's responsibility to ensure that all expenses are within budgetary and policy limits.
 - 4. The Supervisor is responsible for ensuring that all policies detailed herein, as well as applicable business unit policies, have been adhered to before approving Traveler expense reports.
 - 5. Supervisor approval is needed for pre-paid expenditures other than airfare, i.e. early travel discounts, registration fees, hotels, deposits or cash advances. In the event a Traveler is unable to complete prepaid arrangements, the deposit will be refunded to BH or applied on behalf of another BH Traveler who will benefit from the expenditure and who will be assigned to complete the travel. The Supervisor's approval of advance payment is required so the Supervisor is aware of the commitment to recoup or reassign travel.
- E. Enforcement
 - 1. Travelers and Supervisors are responsible for complying with this policy. While Traveler safety and comfort is a prime consideration, travel and expenditures should be consistent with the needs of BH to conduct normal business activities and to accomplish business objectives in a professional, cost-effective manner.
 - 2. Exceptions to this policy must be explained on the expense report with the approval of the Supervisor or higher-level executive where required.
 - 3. Deviations, exceptions or other instances of non-compliance may result in delayed, partial or forfeited reimbursement.
 - 4. Cases of abuse may result in disciplinary action up to and including Traveler termination and/or legal action.
 - 5. Accounts Payable is responsible for enforcing adherence to this BH travel policy. Policy exceptions may be brought to the attention of BH senior management.

F. Travel and Expense Reimbursement Forms

1. The BH expense reimbursement form must be completed for reimbursement of all authorized business and travel expenses.
2. The Expense Report can be found on the Finance Forms page on the Banner Intranet ([Expense Reimbursement Form](#)) as well as the [DocuWare SharePoint](#).
3. Once completed, the Expense Report should be submitted within DocuWare for reimbursement of all authorized business and travel expense.
4. The DocuWare site is located at <http://docuware.bhs.bannerhealth.com/DocuWare/>.

G. Expense Report Payment and Documentation

1. Expense reports must be reviewed and approved by the Supervisor or Supervisor's designee. The Supervisor's designee should be the individual to whom the Supervisor reports or higher. Travelers cannot approve an Expense Report on behalf of a co-worker.
2. Expense Reports involving air travel and/or overnight lodging should be submitted as separate episodes of travel.
3. Expenses must not be consolidated or otherwise accumulated over multiple periods.
4. Expenses should be itemized by expense category, i.e. lodging/hotel, airfare, meals, etc. by the Traveler.
5. Expense Reports submitted by an Administrative Assistant must be reviewed and signed by the Traveler and Supervisor before they are submitted to Accounts Payable.
6. Original receipts must be provided for expenses in excess of \$10.00. A copy of the hotel/motel bill and credit card/cash receipt must be attached to the Expense Report prior to submission. A copy of the original billing is required for car rental reimbursement. Receipts must include proof of payment.
7. Reimbursement for lodging is based on the out-of-pocket cost to Traveler only. Balance to hotelier must be zero or proof of payment provided by the Traveler.
8. A receipt is required for all meal expenditures for individuals other than the Traveler regardless of the amount.
9. Accounts Payable is responsible for processing and mailing expense reimbursements within 5 business days of receipt of an approved Expense Report.

H. Cash Advances

1. Cash advances are not encouraged.
2. Travelers who frequently travel on company business are expected to pay expenses by personal credit card or cash for which they shall be reimbursed within 5 business days of submitting a valid expense reimbursement form.
3. Temporary cash advances are available, however, to Travelers in certain instances and require the approval of the Traveler's direct Supervisor.
4. Cash advances are requested on a CRF. The form can be found at: [CRF](#).
5. The CRF should be submitted at least 10 business days prior to travel date to provide adequate time for processing and return to Traveler.
6. Cash advances are limited to \$75.00 per day or no more than \$750.00 per trip. The amount requested should not exceed the estimated reimbursable business expense for the trip or activity.
7. Unused funds must be returned within 30 days of completion of travel/expenditures.
8. Only one advance per trip or activity will be issued and any prior advances must be settled prior to issuing any new advances.
9. Travelers may not utilize BH cash advances to cover personal expenses.

I. Cash Advance Settlement and Reporting

1. All cash advances must be settled within 30 days of return from travel using the BH expense reimbursement form.
 2. Settlement consists of reporting the advance on the expense reimbursement that documents the corresponding trip and deducting the advance from the final balance due.
 3. Unspent cash from the advance must be submitted at this time via personal check to the Finance Department for settlement.
 4. Advances that remain open beyond 30 days are subject to collection by payroll deduction.
- J. Non-Exempt (Hourly) Employee Travel – Since travel hours may qualify for overtime pay under the Fair Labor Standards Act, the following procedures must be followed when hourly employees travel for BH business:
1. Travel on the day of the assignment, meeting or seminar as a driver or passenger is paid time.
 2. Travel by an employee who will be away from home overnight is worked time only during those hours that coincide with the employee’s regular working hours/schedule. Such time is counted as hours worked even if it occurs on a non-working day.
 3. Travel outside of regular hours as a passenger in a plane, train, automobile, etc. is not worked hours.
 4. Any work that an employee is required to perform while traveling must be counted as hours worked.
 5. Usual meal breaks are not worked or paid travel time.
- K. Travel Arrangements
1. All air, lodging, transportation, and other travel arrangements that are made through a travel agency must be booked through the BH Travel Management Company. Travelers may book their own travel arrangements directly with the vendor (e.g., airline, hotel, car rental agency) but may not use any other travel agent or on-line travel service, such as Travelocity or Orbitz, other than the BH Travel Management Company.
 2. Travelers should plan their travel in advance to obtain favorable discount rates for transportation and lodging.
 3. All changes to travel reservations (other than arrangements booked directly with the vendor) need to be processed by the Travel Management Company.
 4. All reservations must be made in accordance with this policy.
 5. When booking with the BH Travel Management Company, the Travel Management Software must be used for the majority of all travel arrangements. The BH Travel Management Company should only be contacted directly for unusual or special travel circumstances. Contacting the BH Travel Management Company to make travel arrangements is an extra cost that should be avoided unless otherwise approved by a supervisor.
- L. Business Expense Categories
1. Air Travel
 - a. Class of Service
 - i. Reservations should be made as far in advance of departure as practical to take advantage of available discount fares.
 - ii. Travelers are expected to travel at or near the lowest logical coach fare.
 - iii. Except as set forth in a written agreement approved by the Banner Health Board Compensation Committee, first class and business class travel are not reimbursable.
 - b. Group and Meeting Travel – Any facility or department planning a meeting involving ten or more participants should identify the event to the designated Travel

Management Company to ensure that available negotiated airfares and discounts are applied.

- c. Frequent Flyer/Airline Club Programs
 - i. Travelers may retain personal frequent flier program benefits. BH business needs must be the primary determinant for flight selection and Travelers may not specify particular airlines, flights, or special routing in order to accumulate frequent flyer miles.
 - ii. Annual airline club and registered traveler (e.g., ClearPass) fees, dues or costs are not reimbursable.
2. Charter and Company Owned Transportation
 - a. The use of charter or company owned modes of transportation, i.e. airplanes, automobiles, buses, etc. is to be utilized only in situations where other transportation methods are impractical or unavailable, or where significant financial savings may be realized.
 - b. The use of personal aircraft for BH business travel is not permitted and cannot be reimbursed.
3. Automobiles, Taxis and Other Vehicles
 - a. Rentals
 - i. Travelers should use their best judgment balancing cost and logistics while being mindful of personal safety when making decisions on ground transportation options (i.e., personal vehicle use, taxis, Uber/Lyft, or public transit).
 - ii. Cars may be rented when other means of transportation are unavailable, more costly, or impractical, and when the use of a rental car is a legitimate, justifiable business need rather than a matter of personal convenience.
 - iii. Car Rentals should be booked on Travel Management Software or directly with the car rental agency.
 - iv. The type and/or size of the vehicle being rented is dependent upon safety considerations, length of trip, weather conditions, number of people to be transported, etc., with every effort made to rent the most economical vehicle available that meets the specific business need involved. In most cases, an economy or mid-size vehicle should be sufficient.
 - v. When it is known that other BH Travelers are traveling to the same business destination, every attempt should be made to coordinate itineraries to minimize the number of rental vehicles. Reservations should generally be made as far in advance as practical to insure that the best available rate is obtained.
 - vi. To save on overall charges, Travelers should return vehicles with full tanks of gasoline as car rental company refueling charges are typically double the standard cost.
 - vii. Personal accidental insurance, liability insurance supplement and personal effects coverage are not reimbursable and should be declined.
 - b. Personal Automobiles
 - i. Personal vehicles may be used for business travel outside of the local metropolitan area when necessary and appropriate and when other means of transportation are unavailable or uneconomical.
 - ii. Travelers utilizing a personal vehicle for BH business will be reimbursed at the current BH approved mileage reimbursement rate. The established rate is intended to cover all costs associated with the operation of a personal vehicle for business purposes (including gasoline, repairs, and insurance) and no other allowances will be provided or considered a reimbursable expense by BH.
 - iii. When traveling outside the local metropolitan area, Travelers should contact the Travel Management Company, as a rental car may be more economical than using their personal car.

- iv. When a personal vehicle is utilized for business travel, a notation of the total number of business miles driven must be entered in the proper place on the BH personal car travel expense form.
- c. Business Mileage – For purposes of business mileage, travel is within the local metropolitan area:
 - i. The commute from an employee's home (residence or inTouch assignment) to a Banner Facility is not eligible for reimbursement.
 - ii. The commute refers to the round trip distance between the employee's home and Banner Facility.
 - iii. The commute is not eligible for reimbursement even if it is to a different location than normally assigned or the result of inTouch Employee designation.
 - iv. The trip to the first Banner Facility destination is not eligible for mileage reimbursement. Required mileage between a second, third, etc. destination during the workday can be claimed for mileage reimbursement. The mileage to return home is not reimbursable.
 - v. Mileage should be recorded on the Personal Vehicle Mileage Form and submitted via DocuWare. The form can be found at: [Personal Vehicle Mileage Form](#).
- d. Automobile Insurance
 - i. When renting a vehicle within the United States, BH Travelers should decline collision and personal accident insurance on rental cars since the company is covered through its fleet liability policy.
 - ii. When renting a vehicle outside the United States, optional property casualty insurance should be purchased from the rental car company and is a reimbursable expense.
 - iii. Any accident involving a rental car should be reported promptly to the car Rental Company and Banner Health Risk Management department.
 - iv. If the rental car is also used for personal reasons, the Traveler will be responsible for any damages and thus may wish to purchase the optional insurance, which will be considered a personal expense.
 - v. When using a personal vehicle for BH business, the Traveler's automobile liability insurance will be assumed to provide primary protection for any liability arising from that business use of a personal vehicle. BH does maintain coverage which protects the company against claims arising from the use of a personal vehicle for BH business.
 - vi. Settlement for loss or damage to a vehicle personally owned by the Traveler while used on BH business is the responsibility of the Traveler, however, BH will reimburse the Traveler up to \$1,000 of their deductible based upon meeting all of the following criteria:
 - (i) Loss is reported in a timely manner to Banner Health Risk Finance
 - (ii) If a third party strikes the Traveler's vehicle and the third party does not have insurance. Reimbursement is included for unavoidable animal strikes and road debris.
 - (iii) The Traveler can provide support that the loss occurred while in the course and scope of their duties as a Banner Employee.
 - (iv) The Traveler has first party coverage on their own vehicle i.e., comprehensive and collision.
- e. Traffic Laws – Any fines or other bailment resulting from the violation of any law by a BH Traveler will be considered a personal matter and such expense is not reimbursable by BH.
- f. Taxi and Other Transportation – The cost of taxis to and from places of business, hotels, airports, etc. in connection with business activities is reimbursable, however,

- use of taxis is authorized only when more economical services (e.g. hotel vans, shuttles) are not reasonably available.
- g. UBER/LYFT – Licensed and regulated vendors are approved.
 - h. Car/Limousine Service – This option is particularly expensive and is not permitted other than as outlined below. Travelers may use a car/limousine service if one of the following criteria is met:
 - i. Group of three or more
 - ii. Early morning (before 7am) or late night (after 9pm) arrival/departure
 - iii. Restrictive/Tight scheduling
 - iv. Safety concerns
 - v. Such service is less expensive than taxi service, UberX or similar service
 - vi. Reasonable gratuity will be reimbursed if not already included in the service charge
 - i. Parking – Parking will be reimbursed at actual cost. Travelers parking cars at airports and other locations are expected to seek the most economical parking reasonably available at such locations, taking into account all of the circumstances, including security, availability, convenience and efficiency.
4. Lodging
- a. The reasonable cost of hotel or motel accommodations incurred while traveling on behalf of BH is reimbursable. Hotel or motel accommodations will not be reimbursed for Travelers staying in hotels or motels in the same metropolitan area as the Traveler's residence.
 - b. Hotel Selection
 - i. Reservations should be made through the Travel Management Software indicating a preference for hotels/motels with which BH or the Travel Management Company have negotiated a preferred vendor rate. Travelers may also make reservations directly with the hotel/motel.
 - ii. Conference rates that have been negotiated will apply and should be requested at the time of reservations.
 - iii. At times, negotiated rates for conference accommodations may be excessive or at premium rates. Where practical, Travelers should use the Travel Management Software to check rates at various hotels/motels in the immediate vicinity of a conference to ensure the most economical rate. Minimal travel to and from the conference/meeting may be required.
 - iv. The established per night rate will be the reimbursable amount, however, rates lower than corporate or BH negotiated rates may be available in a specific locale or due to special promotions.
 - v. Travelers should always request and verify that they are receiving the best available lodging rate upon checking into the facility.
 - vi. Should a compelling reason dictate that more expensive accommodations be selected, the additional expenditure must be justified by the Traveler and approved by the Traveler's Supervisor.
 - c. Room Type
 - i. A single room in a business class hotel or motel will be considered an appropriate accommodation.
 - ii. Suite or luxury accommodations are not considered a reimbursable expense unless rates are comparable to a private room in a business class hotel.
 - d. Cancellation
 - i. Travelers are responsible for canceling room reservations in accordance with the hotel's cancellation policy to avoid a no-show charge.
 - ii. The Travel Management Company should be alerted of the cancellation if booked through the Travel Management Company.

- iii. No-show charges due to personal choices or circumstances are not reimbursable. Reimbursements will be made for cancellations required by BH or beyond the Traveler's immediate control, i.e. flight cancellations, weather delays, etc.
 - e. Local Hotel Stays – Hotel stays for Travelers residing in the local area are not a reimbursable expense unless the reservation has been pre-approved by the Traveler's Supervisor and a justifiable business purpose exists.
 - f. Private Homes – In some instances, rather than staying in a hotel, a Traveler may choose to stay in the home of a relative or friend while traveling on BH business. Travelers that lodge with a relative/friend in lieu of staying in a hotel are entitled to a per diem allowance of \$50.00/night.
5. Personal Expenditures – General guest services such as laundry or dry cleaning and personal entertainment such as in-room movies are not considered reimbursable expenses. These expenses must be paid with personal funds prior to check out. If the expenses are prepaid, i.e. cash advance or direct bill, the Traveler should attach a personal check to the BH expense report.
6. Meals – The reasonable, actual cost of meals including tax and gratuities incurred while traveling or entertaining for a specific business purpose is reimbursable according to the following guidelines:
- a. Travelers should select restaurants which are reasonably priced for the locale.
 - b. Travelers are expected to use good judgment in regard to meal expenditures. The maximum suggested BH guideline for the reasonable cost of three meals is \$75.00 per day. This limit may be lower or higher dependent upon geographic location or business purpose of the meal.
 - c. Expenses for food or beverages furnished to fellow BH Travelers and other business associates may be reimbursable, provided that the primary purpose for the meal is that of furthering legitimate BH business. A receipt and substantiation is required.
 - d. In addition to accountable plan requirements, the following details must be included on the original receipt(s) and/or the BH expense report:
 - i. Date of meal
 - ii. Name and location of establishment
 - iii. Total cost (tax and tips)
 - iv. Names, titles, and business relationships of persons in attendance (In the case of large parties, at a minimum, the business purpose and number of attendees should be noted)
 - v. Business purpose of expenses
 - e. Exceptions to this policy must be explained on the expense report with the approval of the Supervisor or higher-level executive as outlined elsewhere in the policy.
 - f. The senior or ranking BH Traveler in attendance should be responsible for payment and submission of the expense reimbursement.
 - g. Meal expenses will not be reimbursed for meals attended only by Banner employees, except that Banner employees who are away from the metropolitan area in which they reside may receive reimbursement for their own meal expense at such Banner-only meals.
7. Entertainment – The reasonable cost of entertainment, when provided for a specific business purpose (and usually in conjunction with a business meeting or similar function), is reimbursable.
- a. Entertainment for the purpose of expense reporting is defined as a non-meal expenditure made on behalf of the company to accomplish a specific business objective.
 - b. Sporting Events – In the course of business and to further community support, BH may purchase single event tickets to professional and collegiate athletic events. No

- season tickets may be purchased. All ticket purchases must be approved by the Supervisor. Tickets are to be used for bona fide specific BH business purposes and for employee and volunteer recognition.
- c. Travelers may, on an occasional basis, be reimbursed by BH for the actual cost (not to exceed face value) of sports tickets purchased by the Traveler and used for a specific business purpose, subject to all other conditions applicable to reimbursement of entertainment expenses by BH. Use of such personal sports tickets for reimbursable business entertainment should be limited, and regular usage of such tickets will not be reimbursed by BH.
 - d. Expenses for fellow Travelers included in the entertaining of business associates should be limited to those whose presence is necessary and appropriate.
8. Spouse/Family/Other Travel and Other Expenses
- a. Travel and entertainment expenses for spouses, family members, guests or other persons not employed by or associated with BH is considered a personal expense that is not reimbursable by BH unless the person is acting in a representative capacity and fulfilling a valid business purpose for the company as defined by the IRS as ordinary and necessary.
 - b. These expenses must be included on the expense report with the business purpose explained. No additional compensation will be considered to have been paid to the Traveler when a valid business purpose exists.
 - c. Deviations, exceptions or other instances of non-compliance could result in taxable income to the Traveler and reported on Form W-2 or 1099.
 - d. Exceptions to this section of the policy must have prior written or electronic approval from the regional president, senior vice-president or higher level executive.
9. Personal Travel
- a. There may be occasions where circumstances allow Travelers to extend their business trip to include a personal stay. Such personal travel may be permitted if the Traveler is entitled to personal time off and BH does not incur any additional costs. A business trip is defined by a Traveler would normally depart and return as determined by the transportation and business meeting times.
 - b. Expenses such as meals, transportation, lodging and other personal expenses are not considered reimbursable by BH for the personal travel or stay.
10. Other Reimbursable Expenses. Necessary and reasonable travel and business expenses incurred in the course of representing BH and performing assigned responsibilities are reimbursable. The following incidental expenses, when directly related to business travel are reimbursable:
- a. Gratuities
 - i. Reasonable gratuities to persons performing a specific service, such as hotel and transportation bellmen and housekeeping will be reimbursable when properly recorded.
 - ii. Gratuities for meals and entertainment should be included in the expenses recorded for those items.
 - iii. The amount of the gratuity should not exceed 20% of the cost of the service or meal.
 - b. Telephone
 - i. Routine/General/Normal telephone expenses incurred while traveling are reimbursable.
 - (i) Calls to report a safe arrival, check in/on family before retiring are reasonable and acceptable.
 - ii. Travelers are encouraged to use a personal long distance calling card, credit card, or personal cell phone to avoid the high telephone access charges frequently assessed by hotels. (See Cellular Telephone Policy)

- c. Gifts
 - i. There are occasions when it may be appropriate to give a small **tangible** gift in recognition of individual or team efforts.
 - ii. The cost of gifts up to \$25 will be reimbursed if the business purpose is appropriately documented on the expense report and has been approved by the Supervisor.
 - iii. A receipt substantiating the gift must be attached to the expense report. Cash and gift certificates **must not be given** as the IRS considers them to be taxable income to the recipient. As such, they must be reported in payroll processing and detract from the intent of the gift.
 - iv. Team thank-you's and individual recognitions should be addressed according to the Banner's Human Resources and/or Total Rewards programs, policies and standards.
 - v. Gifts to physicians and other referral sources must be made or provided in accordance with the Compliance Business Courtesies to Potential Referral Sources policy.
- d. Miscellaneous – the following expenses are reimbursable:
 - i. Airline baggage fees – If the airline has a customary bag checking fee, one bag for trips up to three business days and two bags for trips greater than three business days are allowed.
 - ii. Laundry, dry cleaning or other related expenses for trips in excess of five days.
 - iii. Office supplies, photocopying, postage, etc. when supporting receipts are provided and the business purpose for the expenditures is noted.
 - iv. Parking and tolls.
 - v. Business related airfreight, express mail, and postage fees.
 - vi. Standard business travel center expenses incurred on BH's behalf including faxing and limited printing. Private use of business travel centers is NOT reimbursable.
 - vii. Hotel web/intranet access.
- 11. Non-Reimbursable Expenses – non-reimbursable expenses include, but are not limited to:
 - a. Annual personal credit card fees
 - b. Baby-sitter or child care fees
 - c. Barbers, beauticians, manicurists and masseurs
 - d. Car washes
 - e. Clothing purchases
 - f. Contributions to organizations or individuals (charitable or political)
 - g. Excess Baggage Fees
 - h. Excessive or luxurious expenses
 - i. Expenses that appear to be of a personal nature
 - j. Except as set forth in a written agreement approved by the Banner Health Board Compensation Committee, first class or business class upgrades
 - k. Except as set forth in a written agreement approved by the Banner Health Board Compensation Committee, first class upgrades or coupon books
 - l. General air travel insurance
 - m. GPS or telephone rental
 - n. Health club memberships
 - o. Hotel gym fees
 - p. House sitting
 - q. In-flight phone calls
 - r. In-flight movies and refreshments
 - s. In-room movies

- t. Kennel or boarding fees
- u. Luggage, briefcases, calculators and similar personal use items
- v. Magazine, books, subscriptions or other personal reading matter
- w. Personal cell phones (other than those listed in Section III.10.b.)
- x. Personal entertainment
- y. Personal, preferential airline seat assignment fees
- z. Private use of hotel business centers
- aa. Spa services
- bb. Theft, loss, or damage to personal luggage or other property
- cc. Traffic fines
- dd. Toiletries
- ee. Unauthorized dues, fees, or subscriptions
- ff. Unauthorized trips
- gg. Undocumented or excessive expenditures (even if incurred while representing BH)

IV. Procedure/Interventions:

- A. Traveler
 - 1. Comply with policy
 - 2. Submit expense reports within 30 days of expenditure
- B. Supervisor
 - 1. Approve travel and business expenditures according to policy
 - 2. Submit approved expense reports in a timely fashion
- C. System Finance – Enforce policy
- D. Payroll – Update Traveler records for tax consequences
- E. Accounts Payable – Process and mail expense reimbursements within 5 business days of receipt of approved expense report.

V. Procedural Documentation:

- A. Expense Report
- B. Check Request Form
- C. Personal Vehicle Mileage Form

VI. Additional Information:

- A. N/A

VII. References:

- A. N/A

VIII. Other Related Policies/Procedures:

- A. Cellular Telephone Policy (#2866)
- B. Corrective Action Policy (#7647)
- C. Compliance Business Courtesies to Potential Referral Sources Policy (#7135)

IX. Keywords and Keyword Phrases:

- A. Business Expenses
- B. Travel Expenses

- C. Mileage
- D. Reimbursement
- E. Expense Report
- F. Transportation
- G. Lodging
- H. Insurance
- I. Meals

X. Appendix:
A. N/A