



U.S. and Canada Independent Contractor Business Travel and Expense Policy

1. Introduction:

This policy provides guidance for independent contractors as they incur necessary, reasonable, and customary business travel expenses in performance of their contractual obligations to NSF International and its affiliates and subsidiaries (“NSF”). NSF provides reimbursement for certain expenses incurred when providing services defined in an independent contractor’s contract with NSF. This policy defines types of reimbursable expenses, provides guidelines for determining “necessary and reasonable” expenses, and identifies reimbursement procedures. This policy also provides guidance for contractors choosing to use, or not use, the NSF Ghostcard (defined below). When selecting travel, NSF management and clients expect all traveler’s decisions to be made as if spending their own money. NSF’s accounting department is the final authority for interpreting and applying this policy.

2. Definitions:

- **Independent Contractor (IC):** An individual or organization providing professional services, such as, audit and technical support services to NSF clients pursuant to a contract with NSF. The independent contractor is not considered an agent or employee of NSF for any purpose.
- **Concur Travel:** Concur Travel is the online booking tool (concur solutions.com or via the Concur Mobile application) available 24 hours a day, 7 days a week for booking airfare, hotels, and rental cars.
- **Concur Expense:** Concur Expense is the default expense processing platform used to process and pay expenses.
- **Travel Management Company (TMC):** The entity or organization designated by NSF to coordinate business travel on behalf of, and convenience to, the independent contractors. The TMC contact information is available via the Concur Travel profile page.
- **NSF Contact:** The NSF employee responsible for communications with the independent contractor, including 1) services required by NSF; 2) approval of submitted expenses; 3) adherence to travel policy; and 4) training on NSF systems and processes.
- **Lowest Logical Pricing:** Airfare, Hotels, and Car Rentals based on the best value options for NSF. Selecting the “**NSF Preferred**” choice, seen in Concur Travel is strongly encouraged.
- **Rewards Programs:** Provided the IC has loaded all rewards program numbers into their traveler profile in the booking tool, rewards points will be accumulated for the associated program. Reward points are the property of the traveler, but are not to be used when determining travel suppliers.
- **Ghostcard:** An NSF corporate credit card held by the TMC for the purpose of charging airfare for NSF business purposes.
- **Business Meals:** Meal expenses incurred by the independent contractor on an overnight or out-of-town business trip.
- **Meals Per Diem:** A daily rate for meal expenses.
- **Overnight:** The independent contractor is away from home long enough to require rest or sleep.

3. NSF Contact Responsibilities:

- Provide all necessary communications and documents, including most current publications, to the IC in a timely and complete manner;
- Address policy-related questions or exceptions prior to directing the IC to NSF's accounting department;
- Ensure ICs have prior approval from NSF's accounting department if travel reservations are purchased through agencies or booking sites other than the TMC.
- Review and approve properly submitted expenses via Concur Expense in a timely manner. This obligation shall not be delegated or assigned to other parties;
- Ensure ICs' submittals are compliant with the current travel guidelines prior to approving travel and expenses;

4. IC Responsibilities:

- ICs have the personal obligation to submit timely and accurate expense reports to their designated NSF Contact for authorization; this obligation shall not be delegated or assigned to other parties;
- Direct questions about travel policy to the NSF Contact;
- Accurately submit all expenses at actual cost according to requirements specified by your NSF Contact, and no later than thirty (30) calendar days from the conclusion of the travel event. Travel expenses submitted sixty (60) calendar days from the conclusion of the travel event will NOT be reimbursed;
- Read and comply with client and department specific requirements for booking travel and submitting expenses;
- Attach NSF Contact travel exception approval emails to the applicable expense report in Concur Expense;
- Where client, or travel requirements specified by your NSF Contact apply that are stricter than the NSF travel policies, the contractor is required to abide by the stricter requirements. Otherwise the NSF policies as set forth herein shall apply;
- When booking air travel, lodging, and car rentals through Concur Travel use the preferred suppliers designated on the Concur Travel website. The Lowest Logical Pricing and/or preferred suppliers will have "NSF Preferred" directly under the supplier's name.

5. AIR TRAVEL:

- Airfare for NSF-related travel should be booked using Concur Travel;
- ICs should select the Lowest Logical airfare (including coach class);
- Air travel arrangements shall be made in a timely fashion to be most economical to NSF (14-21 days recommended for domestic travel and a minimum of one (1) month recommended for international travel; (including US to Canada or Canada to US travel);
- Concur Travel is to be utilized for booking all domestic travel;
- International and multi-leg travel reservations are to be made by contacting the TMC directly. See Concur Travel for TMC contact information;
- If a ticket is to be cancelled, ICs are required to cancel travel through Concur Travel, and by calling the TMC if cancellation is within the same day of planned travel;
- Unused tickets paid for by NSF are the property of NSF, and shall be re-applied to business travel as soon as possible;
- Itineraries are emailed to the IC's email address on file in the IC's Concur Travel traveler profile, and copied to the NSF Contact;
- After-hours TMC services should be used for emergencies only;
- Compensation for "Denied Boarding" may be accepted for personal use if the trip delay will not result in interruption of NSF business.
- If required by the airline, only the first checked bag fee is reimbursable

Non Reimbursable:

- Air travel upgrade costs (including economy plus, business class, 1st class, or seat preferences); airline club membership dues; overweight baggage fees; status upgrades; tickets purchased with frequent flyer miles; coupons; vouchers of any kind; in-flight entertainment (movies, TV, games, etc.); early bird check in, passport, visas, and inoculations
- Alcoholic beverages
- Personal travel charged to NSF is strictly prohibited;
- Upgrades: Upgrades that are fully reimbursed by the client are allowable. All other upgrades must be approved in advance by the NSF Contact, and be submitted with travel receipts through Concur Expense.
- Travel insurance

6. Guidelines for Ghostcard Use:

The NSF Ghostcard is a credit card held by the TMC for the purpose of charging airfare for NSF business purposes. It is available as a convenience only. An IC has the choice of using the Ghostcard as a possible way to pay for airfare. However, using the Ghostcard is not required. ICs also have the choice of paying personally for airfare and submitting the necessary documentation via Concur Expense, in order to receive reimbursement.

Submitting Airfare When Ghostcard is Used:

- All Ghostcard expenses are mapped to an individual IC's Concur Expense profile.
- When creating an expense report, choose the Ghostcard expense in "Available Expenses" in Concur Expense. Ghostcard expenses are denoted by an orange credit card icon.
- Once the expense is in the expense report, attach the airfare receipt sent by the TMC to the IC, to the airfare line;
- Fill in all required (red) boxes with necessary information. Once all other reimbursable expenses are on the report, submit the report for approval;
- Do not submit airfare expenses until the ticket being reimbursed has been used for travel purposes.
- NSF reserves the right to suspend individual use of the Ghostcard at any time.

Submitting Airfare When Ghostcard is Not Used:

- When creating an expense report, add an Out of Pocket expense line to the report;
- Select Airfare as the expense type, attach a detailed receipt including itinerary, and cost of airfare. The receipt should clearly identify the last four digit segment of the credit card account number used by the IC to pay for airfare.
- Fill in all required (red) boxes with necessary information. Once all other reimbursable lines are on the report, submit the report for approval;
- Airfare is not to be submitted for reimbursement prior to completion of travel.

7. LODGING:

- Lodging for NSF-related travel is to be secured using Concur Travel to qualify for reimbursement by NSF;
- Selection of lodging shall be based on the best value, taking into consideration safety, price, and convenience. The IC is required to ask for the lowest available rate at lodging check-in;
- ICs may stay in a single room with a private bath;
- Itemized lodging receipt (to separate lodging, meals, parking, or other charges) issued at checkout is required for reimbursement by NSF;
- Unless otherwise instructed, ICs will secure lodging guaranteed for late arrival;

- ICs are required to cancel lodging to avoid “late or no show” fees;
- ALWAYS read the hotel deposit and cancellation policy. ICs are required to cancel hotel through Concur Travel, and by calling the hotel directly, if cancellation is within the same day of planned travel;
- Preference should be given to lodging that provides free breakfast, internet and parking.

Non Reimbursable:

- In-room entertainment (movies, games, etc.), mini bar purchases, gym charges, and tips for services other than meals/taxi;
- “No show” charges, unless a valid business reason is established;
- The value of free accommodations used for business travel due to “frequent guest” programs;
- Use of coupons; vouchers;
- Alcoholic beverages
- Laundry services (including dry cleaning)

Exceptions:

- If lodging is unavailable through Concur Travel;
- If the contractor chooses to stay at a private residence in lieu of commercial accommodations while traveling on company business, NSF will reimburse up to \$50 per stay (not per night) to purchase a dinner for the contractor’s host or hostess. A detailed meal receipt must be provided (does not include gift cards).

8. GROUND TRANSPORTATION:

8.1. Car Rental

- Car rental for NSF-related travel shall be arranged through preferred vendors using Concur Travel;
- Multi-person jobs: ICs are expected to organize travel itineraries to allow for the rental of a single vehicle for the team’s usage, whenever possible;
- ICs must maintain a valid driver’s license;
- ICs are required to maintain adequate auto insurance in accordance with NSF policies;
- Off Airport rentals are the most economical and should be considered as a first choice when convenient.
- Uber and other ride share options may also be a great option for congested areas, short distances, and is very cost efficient;
- ICs are required to maintain auto insurance in accordance with their NSF Agreement;
- Permitted vehicle size:
 - Three (3) or less occupants: Maximum: Intermediate vehicle
 - Four (4) occupants: Maximum: full size vehicle
 - Five (5) or more occupants: Mini-van, SUV
- ICs shall return a rental car in compliance with the rental car agreement;
- One-way rentals are to be avoided if possible (must be justified);
- Detailed receipts for the rental car and gas, parking fees, and tolls are required for reimbursement;
- ICs are required to cancel car rentals to avoid late and/or “no show” fees. ICs are required to cancel car rental through Concur Travel;
- **Any accidents while on NSF business must be reported directly to the rental car pick up location and local police. Also, IC must notify their NSF Contact as soon as possible.**

Non Reimbursable:

- Rental cars are for NSF business use only and shall not be used for any other reason
- Auto insurance and costs related to auto accidents or tickets;
- Upgrades and convenience charges, including re-fuel service/surcharges, pre-paid fuel, road service, GPS rental, cellular phone, satellite radio charges, detailing/washing/waxing, etc.;

- Use of coupons; vouchers.

8.2. Personal Car Usage

- Use of personal cars for business travel will be reimbursed at NSF's current mileage rate;
- Parking fees and tolls are reimbursed with properly submitted receipts;
- Decision for parking at airport is based on the most economical option consistent with business needs. If parking is not appropriate, the contractor may use taxis / Uber or comparably priced shuttle services;
- ICs must maintain a valid driver's license;
- ICs are required to maintain adequate auto insurance

Mileage Calculation:

- Mileage for business use of a personal car is reimbursed with expense reports which shall include date of travel, starting and ending locations, number of miles driven and business reason for travel.

Non Reimbursable:

- Personal car repairs, even if the repair necessitates from business travel;
- Gasoline charges, car insurance charges, towing charges, moving violations, court or legal representation charges, parking tickets, and personal car maintenance;
- Use of coupons; vouchers.

9. BUSINESS MEALS:

Meal Reimbursement:

- Detailed/itemized receipts are required for meal reimbursement, including 1) restaurant name, 2) number of people eating, 3) line details of the foods/drinks ordered, 4) total cost of the bill. Tip amounts may need to be hand written on the bottom of the receipt;
- If a detailed/itemized receipt is not available, provide an explanation on the expense report and attach the signed credit card receipt;
- Each meal (breakfast, lunch, and dinner) shall be recorded separately on the expense report.

Meals Per Diem

- ICs' meals per diem rates may vary according to authorized fee schedules as issued during on-boarding or upon notification. Please refer to the fee schedules for further clarification.

Non Reimbursable:

- Meals for individuals other than the contractor;
- Tips over 20%;
- Snacks and beverages outside of breakfast, lunch or dinner unless it replaces a business meal;
- Meals paid for by clients or if included in hotel charge;
- Handwritten restaurant receipts;
- Use of coupons; vouchers; gift cards;
- Excessive or extravagant meal costs. Typical meal costs are: Breakfast \$10; Lunch \$14; Dinner \$30.

10. TELEPHONE / INTERNET USAGE:

- International phone expenses when conducting contracted NSF business are reimbursable with dated receipt. However, excessive charges related to international travel that typically can be avoided, such as roaming charges or charges associated with using a device for a “hotspot”, will not be reimbursed;
- Wi-fi expenses incurred for NSF business are reimbursable. Low cost options for Wi-fi access are encouraged (business centers, local coffee shops, data cards).

11. OTHER MISCELLANEOUS NON REIMBURSEABLE EXPENSES:

- Annual credit card fees, dues, and licenses;
- Personal articles including toiletries, books, newspapers, magazines or subscriptions;
- Childcare, pet care, or home care and maintenance during travel away from home;
- Office supplies, including hardware and software;
- Home/office utilities, including internet;
- Taxes and/or expenditures for home office allocations;
- Laundry and dry cleaning services;
- Charitable gifts/donations and individual gifts to other NSF representatives;
- Lost or stolen baggage or personal items;
- Personal care services or products;
- Late fees for any type of expense;
- “No show” charges of any kind;
- Personal entertainment;
- Costs associated with administrative functions performed by the IC (unless specifically agreed to within IC contract);
- Use of coupons; vouchers; gift cards.

12. EXPENSES:

- Detailed bills/receipts must be submitted with expense reports;
- Missing receipts shall be clearly documented in the line justification. Items without proper documentation may not be reimbursed;
- Expenses in a foreign currency shall be entered in the foreign currency (receipt) amount and are converted by Concur Expense to the contracted reimbursement currency;
- Foreign transactions should be made with the most economical method of payment. The preferred method is by credit card and selecting to be charged in the local currency. ATMs are more economical than airport currency exchange booths.

13. PAYMENT SCHEDULE:

- Expenses are reimbursed within 30 days of acceptance of the expense report. Delayed expense submittals may result in delayed reimbursement payments.

14. REFERENCES:

- Document 13710 Current US and Canadian Mileage Rates.