

## Travel and Expense Reimbursement Policy

Revised January 1, 2023

### 1. Purpose

The purpose of this Travel and Expense Reimbursement Policy (the “Policy”) is to ensure that when UOC USA INC. (“United”) employees and related personnel (collectively “United Personnel”) are required to travel in the performance of their duties that (a) adequate cost controls are in place, (b) travel and other expenditures are appropriate, (c) the AdvaMed Code of Ethics on Interactions with health Care Professionals, as well as United’s internal policies and procedures are strictly followed, and (d) United has provided United Personnel with a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by Personnel when traveling on United business.

When incurring business expenses, United Personnel shall to:

- Exercise discretion and good business judgment with respect to those expenses.
- Be cost conscious and spend company money as carefully and judiciously as the individual would spend his or her own funds.
- Report expenses, supported by required documentation, as they are incurred; Timely filing of all requests for expense reimbursement is a requirement of this Policy.

### 2. Expense Reports and Submission Requirements

Expenses will not be reimbursed unless the individual requesting reimbursement submits an Expense Report pursuant to this policy. The Expense Report, which shall be submitted ***no later than the 20<sup>th</sup> of the month following the month in which the expenses were incurred***, must include:

- The individual’s name
- If reimbursement for travel is requested, the date, origin, destination, and purpose of the trip, including a description of each company-related activity during the trip. (Please note that if the business purpose of the trip requires stops in multiple locations, a description of the business activity in each location must be included.)

- The name and affiliation of all people for whom expenses are claimed (*i.e.*, people on whom money is spent (*e.g.*, meals, lodging) in order to conduct United's business).
- An itemized list of all expenses for which reimbursement is requested.

Submission of reports must be done using United's expense software Concur\*. United Personnel should download the mobile app entitled "SAP Concur" for mobile submission of expense reports. Reports must be submitted no later than the 20<sup>th</sup> day following the month in which the expenses were incurred. A failure to submit expense reports timely may result in disciplinary action. All expense reports must be reviewed by the appropriate United Personnel supervisor.

\*In the event that Concur is not available for use by a particular United Personnel, a hard copy of the Expense Report form will be provided to such United Personnel and shall be utilized for all expense reimbursement requests.

### **3. Receipts**

Receipts are required for all expenditures billed directly to United, such as airfare and hotel charges. No expenses will be reimbursed to United Personnel unless the individual requesting reimbursement submits the Expense Report with written receipts from each vendor for all submitted expenses, which receipts show the vendor's name, a description of the goods or services provided (if not otherwise obvious), the date, the e-ticker number for air travel, pick-up & return date for car rental, and the total expenses, including tips (if applicable). All reimbursement requests for meals must include an itemized receipt. A credit card receipt or statement may be used to document the vendor and date of an expense, provided other required details of the expenditure are fully documented. Photos of receipts or fuel pumps showing fuel charges are insufficient documentation for reimbursement of expenses. If a receipt is unavailable for some reason or lost, the credit card statement may be used as documentation of a particular expense

### **4. Company Credit Cards (if applicable)**

If a corporate credit card is issued to United Personnel for travel (and other) business related expenses, the requirements for regular expense reports, explaining charges, as described above under "Expenses Reports" must still be met, and charges may not be made for "Non-Reimbursable Expenditures" as described below. Failure to meet the Expense Report requirements or the incurring of inappropriate charges will result in loss of the credit card.

## **5. General Travel Requirements**

*Necessity of Travel.* In determining the reasonableness and necessity of travel expenses, United Personnel and the person authorizing the travel shall consider the ways in which the company will benefit from the travel and weigh those benefits against the anticipated costs of the travel. The same considerations shall be taken into account in deciding whether the benefits to United outweigh the costs, less expensive alternatives, such as participation by telephone or video conferencing, or the availability of local programs or training opportunities, shall be considered.

*Personal and Spousal Travel Expenses.* With advance approval from a direct supervisor, individuals traveling on behalf of United may incorporate personal travel or business with their business trips; however, United Personnel shall not arrange business travel at a time that is less advantageous to United or involving greater expenses in order to accommodate personal travel plans. Any additional expenses incurred as a result of personal travel, including but not limited to extra hotel nights, additional stopovers, meals or transportation, are the sole responsibility of the United Personnel and will not be reimbursed by the company. Expenses associated with travel of an individual's spouse, family, or friends are not reimbursable expenses.

## **6. Air Travel**

*General.* Air travel reservations should be made as far in advance as possible in order to take advantage of reduced fares.

*Frequent Flyer Miles and Compensation for Rebooking.* United Personnel traveling on behalf of UNITED may accept and retain frequent flyer miles and compensation for flight rebooking for their personal use. Individuals may not deliberately patronize a single airline to accumulate frequent flyer miles if less expensive comparable tickets are available on another airline.

*Round Trip Ticket Purchases.* One way ticket purchases are not permissible for round trips. If United Personnel are confirmed to be traveling to a location and returning home from that location directly, a round trip ticket must be purchased.

*Travel Insurance.* United will not reimburse United Personnel for travel insurance. Should United Personnel wish to purchase travel insurance on their own, they will not be reimbursed for such expenditure.

## **7. Lodging**

United Personnel traveling on behalf of the company may be reimbursed at the single room rate for the reasonable cost of hotel accommodations. Convenience, the cost of staying in the city in which the hotel is located, and proximity to other venues on the individual's itinerary shall be considered in determining reasonableness. United Personnel shall make use of available corporate and discount rates for hotels.

## **8. Out-Of-Town Meals**

United Personnel traveling on behalf of the company will be reimbursed on a per meal basis when they incur the cost of a meal. They will not be reimbursed for meals paid for or provided by others. Meals should be modest in cost and United Personnel are expected to use discretion and good judgment when choosing locations to procure meals, as well as how much each meal costs. General guidelines for the cost of meals are as follows:

Breakfast:	\$ 15.00
Lunch:	\$ 25.00
Dinner:	\$ 65.00

Exceptions to the above limits may be made where available meal options require higher expenditures. Exceptions will require a receipt, and must be approved by the United Personnel's direct supervisor.

Alcoholic beverages will only be reimbursed if the amount is modest and subordinate to the total meal expenditure.

## **9. Ground Transportation**

Employees are expected to use the most economical ground transportation appropriate under the circumstances and should generally use the following, in this order of desirability:

*Courtesy Cars.* Many hotels have courtesy cars, which will take you to and from the airport at no charge. Employees should take advantage of this free service whenever possible. Another alternative may be a shuttle or bus.

*Ubers/ Lyft/ Taxis.* When courtesy cars and airport shuttles are not available, a taxi is often the next most economical and convenient form of transportation when the trip is for a limited time and minimal mileage is involved.

*Rental Cars.* Car rentals are expensive so other forms of transportation should be considered whenever practicable. Employees will be allowed to rent a car while out of town provided that the cost is less than alternative methods of transportation. Fuel may not be pre-purchased at the time of rental, however rental cars should be returned with a full tank of fuel. United shall not reimburse United personnel for pre-purchased fuel or charges incurred for fuel purchased from the rental car company when rental cars are returned with less than a full tank.

When traveling with other United personnel, arrangements should be made whenever possible for all United personnel to travel together (*e.g.*, United Personnel flying to one location from several others and arriving in close time proximity should share a car or shuttle to the location to which they are all traveling).

## **10. Personal Cars**

United Personnel are compensated for use of their personal cars when used for company business. When individuals use their personal car for such travel, including travel to and from the airport, mileage will be allowed at the currently approved IRS rate per mile. Any company Executives or United Personnel who are provided with a monthly car allowance shall not be reimbursed for personal vehicle mileage, unless mileage in a specific instance exceeds 300 miles round trip. For use of personal cars mileage submitted is designed to cover all operational costs incurred while operating the vehicle, this includes fuel costs, depreciation, and routine maintenance such as oil changes and brake jobs as well as insurance costs. Accordingly, fuel receipts shall not be submitted in addition to mileage reimbursements. Mileage shall be submitted with a trip confirmation that indicates total trip mileage from destination to destination.

In the case of individuals using their personal cars to take a trip that would normally be made by air, mileage will be allowed at the currently approved rate; however, the total mileage reimbursement will not exceed the sum of the lowest available round trip coach airfare.

## **11. Parking/Tolls**

Parking and toll expenses, including charges for hotel parking, incurred by United Personnel traveling on company business will be reimbursed. The costs of parking tickets, fines, car washes, valet service\*, *etc.*,

are the responsibility of the employee and will not be reimbursed.

On-airport parking is permitted for short business trips of two days or less in duration. For extended trips, United Personnel should use off-airport facilities.

\* Valet service will be reimbursed if it is the *only* option for parking.

## **12. Business Meetings**

Reasonable expenses incurred for business meetings will be reimbursed only if the expenditures are approved in advance by direct supervisor of UNITED and qualify as tax deductible expenses. Detailed documentation for any such expense must be provided, including:

- Date and place of business meeting
- Nature of expense
- Name, titles, and corporate affiliation of those met with
- A complete description of the business purpose for the activity including the specific business matter discussed
- Vendor receipts (not credit card receipts or statements) showing the vendor's name, a description of the services provided, the date, and the total expenses, including tips (if applicable).
- Entertainment is not permitted for any health care professional and is a violation of UNITED compliance policies.

## **13. Other Expenses**

Reasonable company-related telephone and fax charges due to the absence of United Personnel from the individual's place of business may be reimbursable. In addition, reasonable and necessary gratuities that are not covered under meals may be reimbursed such as tips for bell hops and housekeeping.

## **14. Assets**

Company assets such as power, medical, industrial, or office equipment must be purchased through approved suppliers and are the property of United. United corporate shall make the purchase for all company assets to ensure that they may properly be booked and tagged.

Please submit asset requests in writing to: [us.accounting@unitedorthopedic.com](mailto:us.accounting@unitedorthopedic.com)

Please copy: Direct Supervisor **and** [us.compliance@unitedorthopedic.com](mailto:us.compliance@unitedorthopedic.com)

## 15. Non-reimbursable Expenditures

UNITED maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed.

Expenses that are not reimbursable include, but are not limited to:

- Travel or rental car insurance (Refer to company policy for auto insurance coverage)
- First and Business class tickets or upgrades
- When lodging accommodations have been arranged by United and the individual elects to stay elsewhere, the difference, if any, between the alternate lodging and the United arranged lodging will not be reimbursed. Reimbursement shall also not be made for transportation between the alternate lodging and the meeting site.
- Limousine travel
- Movies, excessive liquor, or bar costs which are not related in any way to a business purpose
- Membership dues at any country club, private club, athletic club, golf club, tennis club or similar recreational organization
- Spa or exercise club charges
- Business conferences and entertainment which are not approved by the United Personnel's direct supervisor
- Car washes or service of any kind
- Laundry services or clothing purchases
- Toiletry articles including medicines, magazines, or personal travel items such as headphones
- Replacement power cords or chargers for products that are not company property/assets
- In-air wi-fi subscription charges (individual flight wi-fi purchases may be reimbursable but require advance approval by the United Personnel's direct supervisor)

United will not reimburse expenses for spouses, friends, or relatives. If a spouse, friend, or relative accompanies United Personnel on a trip, it is the responsibility of the United Personnel to determine any added cost for double occupancy and related expenses and to make the appropriate adjustment in the reimbursement request for the United Personnel's expenses.

## Appendix I

### Travel and Expense Report



15251 Alton Parkway Suite 100, Irvine CA 92618  
 9.328.3366 Fax: 949.328.3367  
 unitedorthopedic.com

## REIMBURSEMENT - EXPENSE FORM

NAME: \_\_\_\_\_  
 DATE PREPARED: \_\_\_\_\_  
 TRIP PURPOSE: \_\_\_\_\_

Date	Description	Hotel	Transport	Fuel	Meals	Phone	Misc.	Total
								\$0.00
								\$0.00
								\$0.00
								\$0.00
								\$0.00
								\$0.00
								\$0.00
								\$0.00
								\$0.00
								\$0.00
<b>Total</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
*W-9 on file required for HCP reimbursements							<b>SUBTOTAL</b>	<b>\$0.00</b>
							<b>TOTAL</b>	<b>\$0.00</b>

Requestor Signature\*\*\* \_\_\_\_\_

Internal Use Only:  
 APPROVED: \_\_\_\_\_ NOTES: \_\_\_\_\_

Check Number \_\_\_\_\_  
 Date Issued \_\_\_\_\_