BRG

INTELLIGENCE THAT WORKS

BRG Independent Contractor Travel and Expense Policy

The following procedures should be followed when invoicing BRG for expense reimbursements and while traveling for BRG client related business. Independent Contractors to BRG have an obligation to know and comply with this policy. For questions about this policy or related procedures, please contact subcontractors@thinkbrg.com.

The expense reimbursement requirements outlined here will be superseded by the terms of the client engagement with respect to which the expenses are incurred, if and to the extent there is any inconsistency these requirements and such client engagement terms and BRG apprises the Independent Contractor of such inconsistency.

Invoicing

Invoices for expenses are due the 3rd business day of the month after expenses are incurred. Invoices should be submitted to subcontractors@thinkbrg.com along with invoices related to services.

Receipts

Original receipts are required where expenses are greater than or equal to $25, unless a client's engagement requires a lower threshold. If you misplace a receipt, you should request a duplicate from the vendor. Only by rare exception will the Accounting Department pay request for reimbursement of un-documented expenses.

Each expense receipt should be included on your invoice as a line item, not combined with other expenses.

Accommodations

Please use a standard Hilton, Hyatt, Sheraton or Marriott Hotel. Premium hotels which fall under these brands such as the Waldorf, JW Marriott, etc. are not acceptable. If one of these hotels is unavailable within a reasonable distance of your destination, please select the least expensive hotel that provides a reasonable and customary level of safety, comfort, and convenience.

BRG will only reimburse you for the cost of a standard single-occupancy room. Travelers may accept room upgrades only if the upgrade is at no additional cost to the Company.

BRG will reimburse you for reasonable accommodation expenses for business travel including room night costs and taxes, local municipal levies, and fees. BRG will not reimburse you for personal

expenses including but not limited to:

- in-room movies, video rentals
- Child care
- in-room alcoholic beverages
- Laundry
- Recreational activities; health clubs, saunas, etc.

Hotel bills must be reviewed for accuracy when checking out and any problems noted must be resolved before you leave. A zero-balance folio statement must be submitted for reimbursement.

Cancellation

You are responsible for cancelling hotel reservations to avoid “no show” charges, and you must request and make note of the cancellation number, should there be any billing disputes. BRG will not reimburse you for “no show” charges incurred.

Airfare

Reservation and Ticketing

Travelers are required to select the most logical and cost-effective carrier and route by checking on-line services as well as individual carriers. You should take into account the following when booking the lowest logical airfare: specially negotiated fares; non-refundable or otherwise restricted fares; non-stop, one-stop and connecting flights; alternate airports; and Saturday night stay-over.

Travel should be booked as far in advance as possible (at least 7 days) to obtain the lowest available air, hotel, and car rental rates. You will need to provide an explanation for travel bookings that are made less than 7 days in advance of the trip. Fees associated with the use of a travel agent will not be reimbursed.

The receipt provided for airfare must include the name of the traveler, the itinerary information, the cost of the flight, show a zero-balance, and proof of payment.

Class of Service

For client billable travel, the class of service is coach/economy except when otherwise approved by the client.

Baggage

Lost baggage is the responsibility of the airline. BRG will not reimburse for the loss of personal items while traveling on business.

BRG will reimburse you for excess baggage fees only if reasonable and directly connected with the business purpose of the trip. The excess baggage must also be related to the materials or equipment

necessary for the business purpose of the trip or when traveling for more than 14 days.

Upgrades

You may use upgrade coupons earned while on business or personal travel, however you are responsible for any additional cost. Additional costs incurred for a higher fare to qualify for an upgrade, premium service or check-in, and passes to airline clubs or lounges are not reimbursable.

Ticket Changes/Unused Airline Tickets

Pre-departure - In the event of a change in plans, nonrefundable tickets must be re-issued before the original travel date. If not, the value of the ticket may be forfeited resulting in a needless cost of the ticket. Applicable change and processing fees will be reimbursed.

Post-departure - If you need to change plans for business reasons while you are on your trip, you will need to produce a receipt for any additional cost. An email from the airline or booking agency is satisfactory documentation for reimbursement purposes. Changes must be for valid business reasons and not for convenience. Any additional costs incurred for convenience will be borne by the traveler, not BRG.

Overnight Delays - Should the airline delay or cancel a flight resulting in an unscheduled overnight stay, the traveler must attempt to secure complimentary or discounted lodging from the airline. Should none be available, the traveler should seek accommodations in compliance with this policy.

Personal Travel

Personal travel charges are not reimbursed.

Ground Transportation

Car Rental or Hire

Use a rental car when it is the best or only alternative to ground transportation. Car rentals must be returned to the city of origin unless one-way rental has been approved in advance. The vehicle must be returned in the condition received an in the specified time period in order to avoid additional rental charges.

Car Class and Size

The standard size for vehicle rentals is a mid-size (or intermediate) car. An upgrade would be acceptable when:

- Transporting excess baggage or bulky materials
- You need an upgrade for medical reasons

BRG will not reimburse you for upgrades for other reasons. Travelers may accept car rental upgrades

only if there is no additional cost to the Company.

Pre-trip Inspection

The rental car should be inspected and you should document in writing any existing damage before leaving the rental lot.

Insurance Coverage

BRG provides liability, comprehensive and collision insurance coverage for cars rented during the course and within the scope of BRG's business. Automobile Liability coverage, Loss Damage Waiver (LDW), Collision Damage Waiver (CDW), and coverage for Physical Damage for rented vehicle should NOT be accepted and should be declined on the car rental agreement. For car rentals outside the US, please contact subcontractors@brg-expert.com.

Personal Insurance Coverage

Your personal automobile insurance coverage will provide primary protection for any liability or damage arising from the use of a personal car for business purposes.

Automobile Accident Checklist

Take the following steps if you are involved in an automobile accident while on Company business:

- Seek proper medical attention if required.
- Call the local police or highway patrol if necessary. For further questions on this point, please call the Legal Department immediately.
- Report the accident to the car rental company (using the number inside the rental jacket or on the contract) or your insurance carrier if driving your personal car.
- Obtain the name, address, phone number, license plate number, and insurance information from all parties involved and complete and accident report provided by the rental company.
- Retain a copy of the accident report from the police and obtain the names and badge numbers of any law enforcement or insurance officers involved.
- Contact BRG as soon as possible to complete any necessary company or insurance forms.

Refueling

Drivers are responsible for refueling the rental vehicle before returning it to avoid Car Rental Company refueling charges. The refueling charge is reimbursable with a receipt.

Fines

Vehicle code violations, traffic offenses, citations, parking fines, or any other fines you incur while traveling for business are your responsibility and will not be reimbursed.

Mileage

Except for normal commuting, you will be reimbursed at the applicable rate for your country for the mileage you accumulate while using your personal car for BRG business. For example, the reimbursement rate per mile in the U.S. is that which is stipulated annually by the IRS.

Please use Google Maps or a similar service to confirm the distance you have traveled and calculate the distance times the IRS rate for mileage reimbursement. Please provide a copy of the route directions in lieu of a receipt with your expense invoice to BRG

Parking and Tolls

General - You will be reimbursed for parking fees and bridge tolls incurred while conducting business on behalf of BRG. Please secure a receipt. For toll paid via Fast Pass or similar system, please provide an account statement. Toll charges and parking used in daily commuting are not reimbursable.

Airports/Rail - Long-term airport and rail parking is widely available and should be used whenever possible. Valet, premium, or short-term parking costs in excess of regular long-term parking rates will not be reimbursed, unless required for a business purpose. The cost of taxi or car service should be compared to the cost of parking and the lower cost alternative chosen.

Local Transportation - BRG will reimburse you for transportation to and from airports, train stations, bus depots, and other local business destinations, excepting normal commuting costs. Airport transportation services, e.g. hotel transportation shuttles and multi-passenger vehicles, should be considered when such services are available, reasonably convenient, and cost-effective.

Use of a private sedan or car service will be reimbursed only if the cost is less than or approximately equivalent to other available modes of transportation or if a valid business reason – such as the unavailability or unreliability of local taxi service – precludes the use of a more economical mode of transportation. Use of limousines will not be reimbursed.

Rail

Depending on your business destination, a train may be the best mode of transportation. You should purchase your tickets as far in advance as possible to obtain the lowest fare (at least 7 days). Rail travel should be at the lowest available fare. Business class is acceptable. In the U.S., the Acela Express is acceptable.

The policies governing baggage, upgrades, payment, ticket changes and personal travel discussed above in connection with airfare, apply equally to rail travel.

Travel Meals

Travel meals are those taken while traveling on BRG business. BRG will reimburse you based on the parameters set forth by the project engagement. See your project manager to confirm these

parameters.

Travelers with Special Needs

If travelers require accommodation beyond that outlined in this policy due to special need or circumstances, these must be approved by the project manager or supervisor prior to booking travel.

Tips & Gratuities

You should report tips for meals, taxi and limousines as part of the total cost of these items.