

TRAVEL & ENTERTAINMENT

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I. Introduction

The purpose of the CBS Television Stations' Travel and Entertainment Expense Policies is to set forth the standards to be used to reimburse an employee for those necessary and reasonable expenses incurred in the performance of the employee's job-related responsibilities.

The policies herein meet the minimum requirements of CBS Corporation's Company-Wide Guidelines and in some cases are stricter.

II. Policy Objectives

CBS Television Stations' policies regarding travel and entertainment expenditures have been designed to obtain reasonable assurance that :

- ◆ Travel and entertainment expenses incurred in conducting company business are adequately reported on standard expense reports on a timely manner.
- ◆ Amounts due to employees for travel and entertainment expenses are computed accurately, adequately supported and approved according to management's criteria.
- ◆ All reported expenses are for valid business purposes and within management's prescribed dollar limits.
- ◆ The use of American Express cards is adequately reported and monitored.
- ◆ Travel and entertainment expenses incurred are properly recognized in the period incurred.
- ◆ Recorded balances of employee advances, reimbursements payable and related travel and entertainment expenses are periodically substantiated and evaluated.
- ◆ Tax information derived from T&E activities is accurately and promptly reported.

III. Policies

CBS Television Stations' policies regarding travel and entertainment expenditures are as follows:

- ◆ At a minimum a monthly accounting of business expenditures is required from each employee.
- ◆ Expenses must be reasonable expenses of a business nature incurred while engaged in authorized company business.
- ◆ Expenses must be conservative and consistent with the employee's normal living standards or appropriate representation of CBS Television Stations in the manner to which the expenditure is related.

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- ◆ Employees will be issued a corporate-sponsored credit card that will be used for most business travel expenses and advances.
- ◆ The corporate-sponsored credit card is issued in the employee's name and is an employee liability card.
- ◆ The Corporation assumes no liability for unpaid charges or fraud; however, the Corporation does reserve the right to cancel the credit card without prior notification to the employee.
- ◆ Employees should use the corporate-sponsored credit card for business purposes only.
- ◆ The individual corporate card cannot be used for group travel with exception of the following:
 - ◆ **Breaking News** – In the event of breaking news, it is acceptable for one individual use their corporate card to secure hotel rooms and airfare for news crews covering stories who typically do not have corporate cards.
 - ◆ **Client Meetings or Incentive Travel** - If the situation arises that we need to pick up the costs of meals or client incidentals on trips, a senior member of CBS attending the trip, or CBS personnel assigned to the event's coordination can pay for those costs with their corporate card.
 - ◆ **BTA Accounts** should **only** be used for non-employee travel
- ◆ Travel, entertainment or similar (T&E) expenses must not conflict with standards of conduct or directives applicable to persons outside the Corporation. If in conflict, said expenses are not reimbursable.
- ◆ Misuse of the company credit card and fraudulent charges will result in disciplinary action, including possible dismissal and other legal action deemed appropriate.

IV. **Travel Arrangements**

There are two different processes for making travel arrangements:

1. CBS Corporate travel On-Line Booking Tool (AXIOM) – All domestic travel, hotels, cars and/or Amtrak reservations for VP level and below, and billed on a corporate sponsored or personal use credit card, are to be booked via the CBS Corporate travel on-line booking tool. VP and above may use this tool at their discretion, instead of calling a dedicated CBS travel agent.
2. Dedicated CBS Travel Agents – CBS utilizes dedicated agents for our VIP travel arrangements, non-employee arrangements (i.e. consultants, talent, interview candidates, etc.), international travel, and for centrally billed travel. In addition, these agent manage late breaking news travel arrangements. As additional cost is incurred when contacting CBS travel agents, they should only be contacted for the items noted or emergency situations only, otherwise, the use of the on-line booking tool is highly encouraged.

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V. Monthly Accounting of Disbursements

A. Reporting Forms and Approvals

Employee Expense Reports (EERs) will be submitted to and processed by the CBS Shared Service's T&E Processing Center using the Trex system. All stations MUST use Trex.

Employees with travel expenses must submit EERs at least once a month.. The employee is responsible for submitting the EER on a timely basis to the local Business Office. All station reports must be approved by the General Manager, all reports that exceed \$5,000 (monthly total) require the additional approval of the Sr. Vice President, Finance. The corporate-sponsored credit card will be used for most business transactions and the employee must enclose original receipts for all credit card transactions and expenditures of \$25 or more. While Trex does not require receipts for Amex pre-filled expenses, except for Hotel bills, CTSG does require receipts for Amex charges of \$25.00 or more. Employees have the following responsibilities:

- ◆ ensure expenditures are reported in accordance with corporate policy;
- ◆ assure that original receipts, logs, explanations, and special approvals, when required, are enclosed in the EER; and
- ◆ submit the EER on a timely fashion.

Corporate-sponsored credit card expenses will be reimbursed to the credit card company on the employee's behalf. The employee will be reimbursed through payroll for non-credit card transactions. The employee is liable for outstanding credit card balances not reimbursed by the Corporation. If an error is made by the Corporation in relation to the direct reimbursement of expenses to the credit card company, the Corporation will expend reasonable efforts to rectify any effect on the employees' credit rating or reimburse the employee for any direct loss. The employee is responsible for ensuring that any charges to their credit card are accurate, and to take the necessary steps to have the credit card company correct errors on a timely basis. Any charges incurred as the result of late payments by the employee to the credit card company are the responsibility of the employee and cannot be recorded as a business expense.

If an employee is reimbursed for an expense that is determined after management review to be improper, the employee is responsible for reimbursing the Corporation.

B. Reporting Schedule

The EER must be submitted at least once within each calendar month. Employees should submit the form to the local Business Office for approvals and forwarding to the T&E Service Center. Reports submitted to HQ for approval will be forwarded directly to the Service Center once approved.

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C. Reimbursement of Personal Funds

Claims for reimbursement of personal funds for expenditures made on behalf of CBS Television Stations will not be approved if the expense account claiming such reimbursement is submitted more than ~~90~~180 days after the expenditures are made. If reimbursement is requested for such expenditures, the approval of the Vice President, Finance is required.

VI. Expense Report Approvals

Station Management will review and approve EER summary reports prior to submission. All station expense reports require approval by local Management (as determined by local procedures) **and** the General Manager. Expenses that exceed \$5,000 (on a monthly basis) must be sent to the Sr. Vice President & Controller for approval. All General Manager reports must be sent to the EVP & CFO for approval. HQ staff must submit reports to the Sr. Vice President & Controller.

A. Responsibilities of Local Management

Management has the following responsibilities in relation to the administration of EERs:

- ◆ review employee expenses on reports to ensure compliance with established policy;
- ◆ investigate any expenditures that appear to be lavish or extravagant in relation to the purpose of the trip and the location visited;
- ◆ verify that previously expensed non-refundable airline tickets are actually used and accurately reported on the EER;
- ◆ review and discuss expense report exceptions with the employee and ensure that the employee understands the nature of the exception;
- ◆ report improprieties to Station General Manager and Controller for appropriate action.

B. Individuals Authorized To Approve Travel Expenditures

Only Station General Managers, the Sr. Vice President & Controller, (or his designee), the EVP & CFO, and the President of the Television Stations Group are authorized to approve expense reports.

For the Station General Manager, expense reports must be sent to Executive Vice President, and CFO.

C. Report Approval

The review of expense reports constitutes certification that disbursements were proper and reported in accordance with prescribed corporate policy.

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D. Auditing Reports

CBS Corporate Audit and the T&E Processing Center will periodically audit expense reports.

Station Controller's Department should selectively request original T&E reports and supporting receipts to verify the propriety of charges submitted, processed and reimbursed.

VII. Account Distribution

Disbursements should be charged directly from the EER to the departmental budget, unless otherwise indicated in the Expense Distribution section of the EER. The Station Controller's Department should review for accuracy of account distributions. All Trex reports will be charged directly to the General Ledger via a compute feed.

VIII. Corporate Credit Cards

A. General

CBS Television Stations will provide regular employees with an American Express card for their **business** use while they are employed by a CBS organization. The card is used by CBS Television Stations to better control reimbursable business expenses and to reduce the need for cash advances.

The card works the same as any other major personal credit card. Charges incurred through the use of the corporate-sponsored credit card shall be substantiated as disbursements on the EER. Employees will be billed personally for the charges and will either pay American Express directly, having been reimbursed through their expense report in the usual way, or they will have request payment directly to American Express on the EER.

Immediate benefits to both the employee and the Corporation include:

- ◆ Instant mobility when required for emergency trips, to extend trips for longer duration, or to change travel plans.
- ◆ Less need to draw large amounts of cash or travelers' checks, thus limiting the risk of personal loss.

An application form should be completed and submitted to the location's AMEX administrator immediately upon joining CBS Television Stations (see Amex Card Application). Additionally, employees are required to sign an agreement related to their acceptance of a company sponsored AMEX card (AmEx Release).

B. Use of the Card

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The American Express card is being provided to employees for **business** expenses. A record of all expenditures on this card is provided to CBS Television Stations. Recurring personal use of the American Express card by the holder may result in cancellation of the card and the charging privileges it provides. Although there may be instances when the American Express card may be used for personal charges, these instances will be minimal, for emergency situations and not on a recurring basis.

The American Express card is widely accepted and honored throughout the world. Employees should make every effort to use it whenever possible for the payment of any type of business expense encompassing airfare, lodging, meals, entertainment and rental cars. Selection of establishments need not be limited to those that accept American Express cards. All other factors being equal, however (e.g., cost, locations, etc.), preference should be given to those businesses that honor the card.

When an employee incurs an expense at an establishment that accepts the American Express card and *does not* utilize the card, the expense will not be reimbursed unless a written explanation is included with the expense report and approved by the General Manager or the Controller.

Employees who are delinquent in filing their expense reports are subject to cancellation of the American Express card.

In the event a credit card is canceled because of misuse, the employee will not be allowed cash advances.

Each year, prior to the expiration date, employees will be issued a card for the succeeding year.

C. **Other Card Features**

No Charge Limit - There is no preset limit on the amount employees can charge on American Express; however, American Express will be called for approval of large charges.

Check Cashing Privileges - When emergency cash is needed, the American Express card guarantees an employee's personal check for up to \$250 at many participating hotels and motels in the United States, provided the employee is a registered guest. Employees can obtain emergency cash (up to \$50), worldwide, at most participating domestic airline counters by presenting their card and personal check, along with an airline ticket valid within the last 48 hours or for the next 48 hours.

Note: American Express Company and its subsidiaries are represented in many countries and cities around the world by independent travel agents displaying the American Express logo.

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Due to local currency and commercial regulations, some of these representatives are not allowed to sell travelers' checks and personal checks cannot be honored by these representatives in some countries. It is suggested that employees check currency restrictions and regulations in the countries they intend to visit.

D. Receipts

Employees should keep their original receipts for American Express charges to verify monthly charges (hotel bill, restaurant receipt, etc.) and to enclose with the expense report.

Photocopies of American Express receipts are not acceptable documentation.

E. Expense Reimbursement

Employees may choose either of two ways to repay American Express for reimbursable T&E expenses: they may include them in the area of Section F of the Expense Report, "*Amount of total expenses to be paid directly to American Express on the employee's behalf,*" or they may include them in the area of Section F that calls for "*Balance due employee - reimbursed through payroll.*" After auditing the expense report, the Corporate Data Center will send the appropriate payments directly to American Express and/or the employee. (It is very important that there be no delays in filing Expense Reports so that amounts to be paid directly to American Express can be posted before the cutoff date.) Reimbursed expenses are channeled through payroll but they are not taxable, nor are they included as "other wages or compensation" on the W-2 form.

F. Personal Payments to American Express

On or about the first of each month, employees will receive an American Express statement of all charges and payments received prior to the American Express cutoff date, which is the 20th of each month. The billing cutoff was chosen so that employees wishing to be reimbursed directly will have sufficient time to receive such reimbursement prior to receiving their American Express statement and thus facilitate prompt payment.

All amounts due that appear on the bill are the employee's direct responsibility, and payment **in full** is due upon receipt of the invoice. This includes any cash advances withdrawn from ATMs; any unused cash advance funds must be repaid to American Express. At times, expense report reimbursement may be substantially larger than the monthly American Express bill because of charges included on the expense report but received by American Express after its billing cutoff date.

The monthly statement will include any cash advances withdrawn from ATMs. It is the employee's responsibility to repay to American Express any unused cash advance funds withdrawn from an ATM using the American Express card.

Responsibility for payment of the American Express statement rests with each employee. Failure to report expenses to be paid to American Express and failure to make proper

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payments to American Express (except those amounts that are being disputed in good faith as improper charges) will result in disciplinary action, which can include termination of employment.

Questions concerning billing should be referred to:

American Express Company
Customer Service Department
PO Box 13784
Phoenix, Arizona 85002
Telephone: 1-800-528-2122

G. Personal Use of Corporate American Express card

Use of the Corporate American Express card for personal expenses is prohibited. Use of automated billing plans with the Corporate American Express card is prohibited.

H. Lost or Stolen Cards

Lost or stolen American Express cards should be reported immediately to the nearest American Express office in person or phoned in to the American Express toll-free number: 800-528-2121. Immediately after notifying American Express, the employee should notify the local AMEX Administrator.

I. Departure from Organization

When an employee leaves the employ of the Television Stations organization (e.g., employment termination), it is the employee's responsibility to zero his/her American Express account and return the American Express card to the department head or local Television Stations AMEX Administrator for cancellation. Failure to return the American Express card and its subsequent misuse may result in disciplinary actions, or other actions as considered appropriate.

J. CBS Television Stations Monitoring

A Monthly Accounts Control Report describing the detailed status of each employee's account with American Express is furnished to the local Television Stations AMEX Administrator. Unresolved differences or late payments will result in "non-current" status appearing thereon and could result in cancellation of the card. In addition, continued "non-current" status may result in disciplinary action or dismissal.

IX. Advances

A cash advance may be obtained only in emergencies for out-of-pocket reimbursable expenses incurred by an employee in the course of an employee's assignment. Expenses will be charged to the corporate-sponsored credit card to reduce the need for cash

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advances. Holders of the American Express card may draw cash advances only in anticipation of those expenses that cannot be charged on their American Express card. Generally, these expenses should include only tips, miscellaneous transportation (e.g., taxi cabs, public transportation expenses, etc.) and similar expenses. If an advance is required, cash advances must be obtained using the employee's corporate-sponsored credit card at an Automated Teller Machine (ATM). In order to obtain a cash advance from an ATM, the employee should request a "withdrawal" from "checking."

The use of petty cash vouchers for reimbursable business expenses is not permitted. The direct payment of invoices for reimbursable business expenses is not permitted except under special circumstances approved in advance by the Station Controller.

X. Reimbursable Business Expenses

A. Transportation Expenses

The least costly accommodations that meet essential requirements shall be used. Premiums for travel insurance are not reimbursable as business expenses. The policies regarding specific modes of transportation are outlined below:

1. Airline and Railroad Expenses

Airline and railroad tickets should be economy class. As part of our cost reductions (March, 2008 and until further notice) our travel policy allowing Vice Presidents and above to travel business class on coast-to-coast flights has been changed. Coast-to-coast flights, as all other travel, should now be booked as coach tickets. See last section of the T&E policy called "Addendum for Coach Travel Exceptions" for exceptions to the coach ticket policy.

All arrangements shall be made using the lowest logical air fare that does not involve more than one stop (including a connection), or more than a two-hour window from requested departure time. Fees charged by airlines to reissue advance-purchase tickets should be expensed under "Other Travel Expenses."

E-ticket receipts must be enclosed in the EER in order to support the American Express travel office charge. Ticket receipts do not have to be included as they are automatically pre-filled on employee's EER. This is the only exception to the CTS rule on receipts.

Discount Air Fares

In March 2005, the major airline carriers simplified their domestic airfare structure and pricing. This led to a reduction of the companies corporate negotiated discounts. In addition the airlines have made it easier for business travelers to use their highly discounted non-refundable airfares by:

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- Reducing change fees on non-refundable tickets
- Removing Saturday night stay restrictions on their non-refundable fares
- Adding “walk-up” non-refundable fares which can be booked on the day of departure
- Reducing the number of fare classes and types of fares offered

Therefore, effective immediately, the domestic airline travel policy is amended to require the use of **non-refundable airfares**, when there is a savings of \$100 roundtrip within a 2 *hour* time window. Please make all attempts to book your travel at least 14 days in advance to obtain the lowest non-refundable airfare.

A study made by American Express shows that full compliance with the above policies will save the Division money. With the current economic climate, it behooves all of us to ensure that this program is quickly and properly implemented.

Travelers are encouraged to use discount fares when a reservation can be made in advance or it is likely that the trip will be completed as planned without any changes. The decision to accept a fare that includes a cancellation penalty should be made by the traveler and his/her immediate supervisor.

Non-refundable airline tickets and/or those purchased in advance of 30 days are to be expensed in the current month on a separate EER, and a copy of the airline ticket should be enclosed with the EER. Station Controller has the responsibility to follow-up on previously expensed airline tickets and to ensure that trips were actually taken and reported on a subsequent EER. The original airline ticket should be enclosed in the subsequent EER and must not be reported as a travel expense.

Discount fares requiring Saturday-night stayovers may be used provided the incremental cost of lodging; meals and car rental do not exceed the air fare savings. Prior management approval in writing is required for Saturday-night stayovers.

Air Charters

Air charters may be used only when essential to cover a story or to deliver the story in time for a broadcast. Such charters may be contracted for only by employees who have been given such authority and must adhere to the monetary limit for such services as stated on that individual's approval authority card.

In those situations where time is too short to permit prior authorization, the facts demonstrating the need for the charter must be communicated, after the event, to the person from whom prior authorization would have been obtained.

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Unused Tickets

Travel plans are sometimes changed because a trip is canceled or the itinerary is altered. As a result, transportation fares may be completely or partially refunded. When the employee obtains transportation tickets through the use of a corporate-sponsored credit card, any refund will be credited to the employee's corporate-sponsored credit card account.

The employee should return unused transportation tickets to the Transportation Company or travel agency. In no case should the unused ticket be enclosed in the EER. If a loss is incurred due to an employee's negligence in not canceling reservations within the prescribed deadline before departure, such loss is not reimbursable and must be borne by the employee.

The cost of unused transportation tickets may not be reported on the EER unless substantiated by an adequate explanation that failure to cancel reservation in sufficient time to recover a refund from the transportation company was beyond the control of the employee.

The exchange of airline tickets for lower-priced tickets to obtain the difference for personal use is prohibited. Such exchanges constitute fraud and will result in dismissal and collection of applicable funds from the employee.

Air/Rail Travel – Reimbursement of Airline/Rail Ticket

Employees must attach proof of travel (i.e. itinerary receipt, boarding pass, etc.) to the expense report in order to be reimbursed.

Onboard Services

Only onboard meals (excluding alcoholic beverages) and in-flight internet expenses for business use are reimbursable. All other entertainment services and extra legroom fees are not reimbursable.

2. Auto Rental Expenses

The cost of a rental car for business travel is reimbursable only if the nature of the trip or the location of the business to be visited makes the use of public transportation impractical or more expensive.

The following policies apply to all rental car transactions:

- ◆ The rental company with which the company has negotiated rates and services will be used.
- ◆ Whenever possible, a sub-compact, compact or mid-size car should be rented.

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- ◆ Car insurance is to be declined in the USA and Canada; the cost of the Loss Damage Waiver will be reimbursed for international travel only (excluding Canada).
- ◆ Gasoline used should be replenished prior to returning the vehicle in cases where the car rental company applies a premium when it replaces the gas.

Original receipts for the cost of rental cars and gasoline must be enclosed in the EER.

3. Expenses for Corporation-Owned or -Leased Cars

All employee users of CBS Television Stations-owned and -leased motor vehicles must submit annual statements of usage in order to:

- ◆ Substantiate CBS Television Stations' depreciation deductions and tax deductions for the cost of maintaining and operating vehicles; and
- ◆ Determine the value of the employees' personal use of chauffeured and non-chauffeured vehicles, which must be reported as other compensation on the employee's Form W-2 (or equivalent) and income subject to employment taxes on an annual basis.

The EER will *not* be used as a tool for tracking company car mileage.

Purchases of tires and batteries, except in an emergency, require prior written approval by the Station General Manager or the Controller. When authorized, purchases should be made in conjunction with Corporate Purchasing.

Employees assigned a company vehicle will reimburse CBS for personal mileage through payroll deduction. If the payroll deductions for the year are less than the actual value of the personal use, calculated on the basis of IRS Regulations, an additional amount will then be added to the employee's Form W-2 (or equivalent).

4. Personal Vehicles Used for Company Business

Local Business Travel in Personal Vehicle

Local business travel is defined as business trips within an employee's general metropolitan area.

Trips made between home and normal work location (commuting) are not to be reimbursed. This includes weekend and all other trips made during regular and irregular hours.

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Other Business Travel in Personal Vehicle

Use of a personal vehicle for business trips that pertain to any of the following situations is to be reimbursed at the prevailing rate:

- ◆ overnight trips;
- ◆ one-day trips outside the employee's normal metropolitan work location (Note: Mileage should only be charged for the miles driven in excess of the employee's normal commute.);
- ◆ trips between residence and airports, train terminals, etc., for the purpose of an out-of-town business trip;
- ◆ when an employee's job responsibilities regularly require business mileage in excess of 15,000 miles per year and the employee elects not to use a company car available under terms and conditions applicable to such use, reimbursement for use of a personal automobile will be limited to 15,000 miles per year times the approved mileage rate.

Reimbursement for Use of Personal Vehicle

Reimbursement for the use of a personal vehicle will be calculated at the approved mileage rate loaded into Trex. Trex will always reflect the approved CBS mileage rate. This reimbursement covers all operating and a portion of the fixed expenses, the actual cost of which will be borne by the employee, except parking, tunnel and toll charges, for which CBS Television Stations will also reimburse the employee.

Reimbursement for Damages to Personal Vehicle

Costs incurred because of damage to a personal car while on Company business is reimbursable to the extent of the deductible portion of the employee's collision or comprehensive insurance. The employee must carry personal car insurance to be allowed to use his/her personal car on Company business. If the deductible amount exceeds \$500, the reimbursement will be limited to \$500.

The employee must submit proper documentation including:

- ◆ a copy of the accident report filed with the insurance company and/or police department,
- ◆ all receipts, and
- ◆ Insurance coverage information.

5. Taxis / Car Service

The use of taxis is permitted when public transportation facilities are not available or do not meet the needs of the business situation. Long distance taxi travel should be cost-evaluated versus other means of transportation such as rental cars, personal cars,

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etc. The “from” and “to” locations should be indicated on the expense report and a receipt attached for each trip of \$25 or more.

In markets where car service is cheaper and more practical, employees with prior approval from their Department Head (and controller if station requires) may be provided a car service (except in Manhattan, where it is more efficient to use taxis).

There is no tipping allowed when taking Company approved car service, since all the tips have already been included in the quoted fare. Incremental stops for personal reasons will not be reimbursed.

Car service should not be booked or instructed to incur wait time unless essential to meet a valid business requirement.

UBER

Although the use of taxis and preferred vendor car service are highly encouraged, the use of the UBER app service as an alternative is permissible. People should express best judgment over costs of using UBER cars as there can be a tendency for surge pricing during high demand times. Employees will **NOT** be reimbursed for UBER costs deemed excessive in relation to other alternatives (i.e. taxi).

6. Airport Transportation

When traveling to and from the airport locations, hotel courtesy cars, airport limousines and bus service should be used where practical.

Should car service be used, these expenses are to be paid via credit card. (Car vouchers, which have previously been used in the New York Market/HQ, can no longer be used.)

7. Private Aircraft

The use of Private Aircraft for business travel is to be discouraged. Due to insurance and liability concerns, under no circumstances is an employee’s private aircraft to be used to transport other employees for business. Any employee travel using personal aircraft must be approved in advance by the President of TV Stations, or his designee. Appropriate hull insurance must be maintained for any aircraft used for business travel, and only fuel costs will be reimbursed.

B. Lodgings

When traveling out of town or when business requires overnight stays in town, the cost of a single room is reimbursable.

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It is CBS Television Stations policy that employees enjoy accommodations of a standard quality that will adequately meet their needs from the standpoint of comfort and effective conduct of business. Employees should stay in hotels of good quality and reasonable price. Employees should avoid the most expensive accommodations where possible; neither luxury accommodations nor suites are permitted. When appropriate, employees should request the corporate rate and minimum rate and select the lower of the two. There is a published list of CBS/CBS preferred hotels that should be used whenever possible. In order to improve our ability to negotiate the most cost effective pricing for our CBS Hotel program, it is important to capture all of the Hotel reservations through the CBS Travel Management system. When booking a reservation through an alternate source for groups or conferences, please forward your hotel information to the Travel Office.

All costs for lodging must be documented by an invoice.

C. Expenses for Meals

When traveling out-of-town overnight, the reasonable cost of all meals is reimbursable. While reimbursement will be made for actual expenditure amounts, the Station Controller should set standard guidelines to be adhered to for meal expense amounts.

It is understood that the standard of living in some cities is higher than the suggested guideline limits. Department Heads should plan out-of-town assignments based on approved budgets and determine meal expense amounts accordingly.

On travel days, times of arrival and departure should be considered in determining reimbursable meals.

- ◆ When an employee travels out-of-town and returns the same day, lunch is not reimbursable, but a meal allowance for dinner may be reimbursable if the meal allowance qualifications listed below are met.
- ◆ When business requires an overnight stay in-town, the reasonable cost of dinner and breakfast is reimbursable.

An eligible employee is entitled to a meal allowance:

- ◆ on a regularly scheduled workday, after eleven elapsed hours (including any lunchtime meal period),
- ◆ when working on a scheduled day off, after four elapsed hours and an additional allowance after a total of eleven elapsed hours,
- ◆ or as prescribed by union contracts.

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Note: Frequent overtime meals may be considered taxable income for the employee.

Reimbursement for meal allowances will be made only for actual expenditures not to exceed \$12. Restaurant tear tabs (i.e., cash register chits) are not considered acceptable receipts. Cash register chits will be accepted only when an establishment does not honor credit cards (e.g., fast-food restaurants) and will be closely monitored by Station Controller's Department.

D. Business Meals and Entertainment

General

The justification of business entertainment costs and the need for incurring such expense will be determined by considering the position of the employee, the geographic location and the purpose of the business entertainment.

Entertainment

Entertainment is defined as any activity generally regarded as amusement or recreation. It includes entertainment at theaters, promotional campaigns, sporting events, etc. Reasonable expenditures for entertaining persons **outside the CBS Television Stations organization who have an influence on CBS Television Stations business activities** are reimbursable as follows:

- ◆ If the entertainment directly precedes, follows or coincides with a substantial and bona fide business discussion, including meetings at a convention.
- ◆ If a business meeting was contemplated in connection with the entertainment but was prevented by circumstances beyond the employee's control.

Business Meals and Business Meetings

Expenses for business meals and meetings for persons with whom business is being conducted are reimbursable. Such meals and meetings should be restricted to those individuals with whom it is necessary to conduct CBS Television Stations business and only when other arrangements are not practicable or appropriate. Such meals and meetings will be considered entertainment if a person other than business associates or customers are also present.

If you are planning a conference or meeting, please make every effort to use CBS Preferred Hotel Properties. For more information on CBS Preferred Hotels, please visit the CBS Travel Website <http://travel.cbs.com>.

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The cost of meals purchased for CBS Television Stations personnel will be reimbursed only when:

- ◆ related to a continued meeting or conference and when specifically approved, or
- ◆ when at least one employee is traveling and in “out-of-town” status and attendance is limited to those necessary to the business purpose of the meeting.

Reasonable expenditures for intra-corporate business meetings, and professional, association, or other business meetings are reimbursable.

The cost of employee meals related to attendance at anniversaries, retirement parties, etc., is not reimbursable.

Internal entertainment among CBS Television Stations employees is prohibited unless authorized by the Station General Manager.

Expenses of a spouse at a business meeting are reimbursable only if the spouse’s attendance is a business necessity and such attendance was approved in advance by the Vice President of Finance or President..

In a business meeting (e.g., customers, advertisers, out-town assignments, etc.) attended by various CBS Television Stations employees, the highest-ranking executive should cover the expenses.

If more than one employee attends a business meeting meal, CTS policy will allow the employees to split the bill. If they choose to do so, the employees must submit the receipt that shows that the check was split and document that the check was split and with whom. Stations may elect to not allow the splitting of checks and require only one of the employees to submit. Local station management can decide how strict this process can be.

Substantiation of Costs of Meals, Meetings, and Entertainment

The cost of business meals, business meetings and entertainment must be substantiated by reporting the following, as required by IRS Regulations:

- ◆ date
- ◆ place
- ◆ description and location
- ◆ amount of each separate expenditure, such as taxi, meals, tickets, etc.
- ◆ business purpose for which the meal or meeting took place
- ◆ business relationship of guests (i.e., name, title, or other designation to establish their business relationship to CBS Television Stations or CBS)

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Receipt- A detailed, itemized meal receipt listing items ordered MUST be submitted as the receipt for ALL meals, regardless of amount or form of payment. Before sending back the bill with your credit card for payment, please remove the itemized receipt as some restaurants do not return it to you when they provide you with the receipt to sign.

If permitted by the Station General Manager or the Controller, the business purpose and relationship of guests may be deleted from the expense report to protect a news confidence, but such information must be retained by the authorizing executive for six years; this information is required by the IRS. The EER must identify the authorizing executive who is retaining the deleted information.

Lavish, seemingly unreasonable or continual business entertainment will be questioned to determine the extent to which it was required in the conduct of Television Stations business. Such claims may be disallowed at the election of Television Stations Management.

Season Seat or Box at Theater or Athletic Exhibitions

The cost of a season ticket at a theater or athletic exhibition is an entertainment expense. Payment is usually required in advance of use and may be made by either A/P voucher or by expense account reimbursement. Such payments shall be substantiated through subsequent reporting by the responsible employee. One report shall be prepared for the entire season's use and shall be submitted to Station Controller's Department for attachment to the appropriate file documents.

Federal Income Tax Deduction for Meals and Entertainment

Business meals (food and beverages) and entertainment expenses allowed as a tax deduction are subject to a 50% disallowance as a result of the Revenue Reconciliation Act of 1993. Therefore, these expenses must be reported separately on the EER.

Reporting Expenditures Subject to Disallowance

Expenditures for meals and entertainment subject to the 50% disallowance for Federal Income Tax will be accumulated and reported via the CBS Tax year end reporting. The Federal Income Tax package is distributed annually by the CBS Tax Department and requires each location to report expenditures subject to the 50% disallowance.

Meals and Entertainment Subject to the 50% Deductible Rule

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CBS is allowed 50% (employees will continue to be reimbursed for 100% of approved expenses) deductions for tax purposes. All items must be reported separately from normal employee meal expense to ensure proper year-end reporting.

E. Other Expenses

Telephone

All necessary business calls are reimbursable. Documented business calls from home are reimbursable, but the cost of telephone equipment is not. A reasonable charge for personal calls will be permitted when out-of-town on business. Personal calls should be kept to a minimum.

Laundry and Valet

The cost of reasonable laundry and valet services when out-of-town for at least five consecutive days is reimbursable.

Tips

Miscellaneous tips for service such as those provided by porters, cleaning people, etc., are considered business expenses and reasonable amounts will be reimbursed. Tips for meals, taxis and business meetings must be included with the total claim for meals, taxis and business meetings, and should not be claimed separately on the employee expense report.

Other Personal Items

Personal expenditures for miscellaneous items and services, such as haircuts, toiletries, newspapers, shoe-shines, and articles of clothing that are normally purchased by an employee cannot be reported as personal reimbursable expenses except as specifically provided below:

- ◆ Newspapers are a reimbursable expense when an employee is on assignment away from home and when necessary for the completion of the assignment.
- ◆ The purchase of special clothing when on assignment in a war zone or area requiring other than normal clothing will be reimbursed when fully documented and receipted and approved by the department head and the Station General Manager or Controller.

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All items purchased as per the above for which the employee is reimbursed become the exclusive property of Television Stations and must be returned upon completion of the assignment.

Reimbursement of Personal Property Lost by Employees

Television Stations employees who are traveling on assignment should be aware that Television Stations has no insurance covering the loss of personal items. (The only insurance that might be in force would be a policy held by the employee. Each employee should inquire as to whether his/her policy has limitations on items removed from the state or country.)

Reimbursement for loss of personal property and cash advances received from Television Stations for an assignment will be treated on a case-by-case basis, with no guarantee of any reimbursement. To minimize such losses, employees are encouraged to take only a minimum amount of cash advance when going on assignment. A copy of the police report filed must be submitted in order to determine whether reimbursement will be made. The cost of these reimbursements [less the amount recovered from the employee's own insurance or from the responsible party (e.g., airline, hotel)] should be charged to the employee's department budget and requires the approval of the responsible department head and the Station Controller.

Medicine, Doctors

The costs of medicine and doctor bills resulting from an illness or accident that occurs on an assignment, as well as the cost of vaccination/inoculation where it may be deemed necessary due to the assignment location, are to be reported separately, under the health insurance plan.

If it is demonstrated that the medical cost is directly related to the assignment and the health insurance plan does not cover such an expense, then Television Stations will discuss the possibility of special arrangements for reimbursement. Its decision, in part, rests on use of good judgment by the individual.

Any illness or accidents must be reported as soon as possible and in as much detail as possible to the Station Controller.

Memberships in Professional and Technical Organizations

Memberships that originate at the request of Television Stations:

- ◆ The cost of memberships in professional, technical, or business associations are reimbursable when they are directly related to the performance of assigned duties and pre-approved by the employee's department head and station controller.

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- ◆ As a rule, the expenses of such memberships will be paid directly by employees; only in unusual circumstances will they be paid by the Television Stations.
- ◆ Wherever possible, the membership should be in the name of CBS Television Stations and the individuals who are to participate in the activities of the organization should be designated by CBS Television Stations.
- ◆ CBS Television Stations may pay the cost of annual dues in organizations that offer employees the opportunity for development and contacts in a particular field or profession.

Memberships paid by CBS Television Stations must be approved by Vice President, Finance.

Business Books and Business/Trade/Management Periodicals

These expenses may be reimbursed when the materials are needed for the benefit of CBS Television Stations. Normally, however, such materials should be purchased through the use of a procurement card where possible.

Books

It is the policy of CBS Television Stations to reimburse employees on assignment for books used for business purposes. Book purchases included on an expense report must specify the title and author of the book purchased and receipts for book purchases must accompany all claims for reimbursement, regardless of the amount.

Upon completion of the business use of the books, the books should be delivered to the station's reference library.

Book purchases when not on assignment must be requested through the CBS Purchasing Department at all times. If an employee needs to make the purchase on his/her own behalf, prior approval from the department head must be obtained or reimbursement will not be allowed. Such reimbursement is to be processed through T&E versus Accounts Payable.

Periodicals

It is the CBS Television Stations' policy to reimburse employees on assignment for the cost of periodicals which are deemed necessary to the particular employees for the completion of their assignments.

Since stations, as a part of their normal operating expenses, buy newspapers and, in individual cases, books for use by the station personnel:

- ◆ Periodicals will be approved only for employees who are away from their home base. Exceptions to this rule should be only those senior editorial people whose

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responsibility and/or daily routines require the use of periodicals when away from their offices.

- ◆ Reimbursement for periodicals should be restricted to correspondents and producers. Camera crews, by the nature of their function, are not required to buy periodicals when on assignment.
- ◆ When periodicals are claimed by an employee in an amount in excess of \$5.00 per day, the claim must be accompanied by a valid receipt and detailed list of periodicals.

Moving and Relocation Expenses

Please refer to the separate Moving and Relocation section of this manual.

Other Expenses Not Specifically Mentioned

If a particular expense is not specifically listed in this policy, good business judgment should be exercised to determine whether or not it should be reimbursed.

XI. Non-Reimbursable Expenses

The following types of expenditures incurred by an employee will **not** be reimbursed by CBS Television Stations:

A. General

- ◆ personal expenses that would be incurred by an employee regardless of the employee's work-related responsibilities;
- ◆ amounts spent in excess of those considered reasonable; or
- ◆ the costs of the personal portion of a business trip that is extended for personal reasons.
- ◆ Company credit card reward program annual enrollment fee

B. In-Town Expenses

- ◆ meetings attended only by CBS Television Stations' employees, except as allowed per "Expenses for Business Meals and Business Meetings" section above
- ◆ home entertaining
- ◆ spouse's expenses, unless they are supported by a business necessity (see "Expenses for Business Meals and Business Meetings" section above)
- ◆ expenses pertaining to other relatives or friends not associated with company operations.
- ◆ club memberships, including airline clubs (except as allowed per the Professional Society or Association Memberships and Executive Club Memberships sections above)

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- ◆ Transportation Security Administration (TSA) Pre-Check Fees
- ◆ business gifts
- ◆ contributions (whether political nor social)
- ◆ home telephone or car telephone (except business usage)
- ◆ home television sets, VCRs, television antennae, cable services
- ◆ baby-sitting expenses
- ◆ gyms
- ◆ health spas or clubs
- ◆ kennel costs

C. Out-of-Town Expenses

- ◆ Airlines and trains
 - first class
 - air charters (except for emergency news coverage as per Airline and Railroad Expenses section above)
 - Insurance benefits and baggage insurance
 - memberships in airline clubs
- ◆ Auto
 - limousines
 - rented cars more expensive than a mid-size or intermediate sedan
 - insurance (except for some international locations)
- ◆ hotel suites or luxury accommodations
- ◆ meals out of town, when returning the same day (not overnight)
- ◆ personal expenses such as haircuts, shoe shines, magazines, newspapers, mini bar, etc. (except as allowed per “Other Personal Items” under section IXe)
- ◆ hotel movies
- ◆ baby-sitting expenses
- ◆ excessive tips
- ◆ gyms or health spas or clubs
- ◆ kennel or pet care

XII. Miscellaneous

A. Disbursements Made in a Foreign Country

All money exchanged overseas on CBS Television Stations business must be evidenced by an official exchange receipt from a bank or hotel. Business expenses not evidenced by such receipts will not be reimbursed by CBS Television Stations.

Report disbursements are made in a foreign country at:

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- ◆ the rate of exchange obtained when the U.S. currency was exchanged for foreign currency and
- ◆ the rate at which U.S. currency was exchanged for foreign currency upon return to the United States.

The total of disbursements made in foreign currency will be converted into U.S. currency at the rate at which the foreign currency was obtained. Any difference due to a fluctuation between the rate used in calculating disbursements and the rate at which any unexpended foreign currency was converted into U.S. currency must be shown on the EER as a separate item and absorbed in the account to which disbursements are charged.

The cost of travelers' cheques for foreign travel is reimbursable (and should be reported as "Other Travel Expense").

B. Travel with Spouse

As a general rule, spousal travel is not reimbursable. Therefore, if an employee takes a spouse or other family member on a business trip, expenses other than those applicable to the employee are **not** reimbursable.

The primary exception to this rule relates to approved spousal travel related to an employee's relocation. Other than this exception, in certain limited circumstances, General Managers, Station Managers, Directors of Sales, and Corporate Vice Presidents and above may be reimbursed if the presence of the family member serves a valid business purpose and prior written approval has been obtained from EVP, CFO or President.

Effective 1/1/2007 any reimbursable expenses pertaining to a spouse or other family member will become taxable income to the employee and will be added to the employee's W-2.

The primary example of non-relocation related reimbursable spousal expenditures might be those associated with Client Incentive Trips where the invitation includes the spouse(s) of the clients selected to attend the trip. However, in those situations, certain expenses which are considered incremental costs, whether reimbursed by the company or paid directly by the company will be considered taxable income of the employee.

These incremental expenses include approved air fare, meals and beverages not associated with catered group functions, spa services or gym fees, car service, merchandise charged to Company accounts or to the room and other expenses incurred by or for the spouse.

Amounts not specifically approved must be paid by the employee directly. Meetings or functions (including athletic events) that involve employees only are not a valid business purpose and would not be approved as reimbursable.

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Reimbursable expenses pertaining to a spouse or other family member and the related business purpose must be reported on a separate expense report. It is the responsibility of the local Controller to accumulate these costs and ensure accurate reporting.

These reimbursable expenses for spouses or other family members, and any amounts paid directly by the company on behalf of the spouse (such as airfare, spa packages, etc.) or other family member, must be reported to CBS Payroll by the local Controller so that they will be included in the reported W-2 of the employee on an annual basis.

***This policy is effective retroactive to 1/1/2007.**

C. Gifts, Including Awards and Prizes

Gifts, when authorized, must be reported on an EER. If the total cost of gifts to an individual within a calendar year exceeds \$25, a report of the circumstances involved must be sent to the Station Controller.

Gifts in excessive amounts of cash or cash-like instruments should be avoided, due to potential ethical, tax and legal reasons. Any gifts of this type exceeding \$250 per individual must be approved in advance by either the EVP CFO, or the President for CTS, and evidence of that prior approval must accompany the employee's expense report.

Gratuities to an individual "in lieu of lodging" are not considered gifts, and are reimbursable. Tickets to sporting events or entertainment made available to clients on a regular basis for entertainment and relationship building are not considered gifts either. Gifts are reported in Section E, "Other," on the EER.

1. Gifts to a Non-Employee

Gifts to non-employees will be reimbursed only if such gifts are sent in the name of the Company and are approved by the Station controller in accordance with our limits of authority matrix. Standard documentation support for gifts must include the name of the individual who received the gift as well as the business reason for the gift.

Gifts of tangible property in excess of \$25 made directly or indirectly to a non-employee during the taxable year are not deductible for Federal Income Tax purposes. CBS Television Stations may be required to report such gifts on Form 1099 to the Internal Revenue Service and on the applicable forms to the local taxing authorities.

2. Gifts to an Employee

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Under certain circumstances (e.g., death in the employee's family, serious illness, and births or adoptions) it may be appropriate for the Company to send flowers or a gift basket to employees, in the Company's name. In these cases, the gift must be given on behalf of CBS Corporation and not in the name of any specific employee. Gift certificates, gift cards and/or cash are strictly prohibited.

Only one gift to the employee is allowed per occasion up to \$150

All cash or equivalent gifts made directly or indirectly to an employee represent additional taxable income. Refer to the "Gifts to Employees" section of this manual for more detail. See "Awards" section below pertaining to "Service Awards," retirement, and qualified safety achievement awards for exceptions.

3. Awards

Awards to employees under the Service Award program are tax-exempt.

Awards of tangible property to employees other than those given under the Service Award Program, retirement or a qualified safety achievement program represent additional taxable income.

With department head, controller and GM approval, a gift can be purchased up to \$500 in value for a retirement eligible employee who is retiring from the company. This expense will be charged to the department's cost center.

D. Report of Owned/Rented Facilities for Travel, Entertainment & Similar Expenses

Refer to CTSG policy for details on rented facilities for entertainment (e.g., skybox).

Addendum for Coach Travel Exceptions

The current policy for Airline Travel by CBS Television Stations employees is for coach travel. The following exceptions have been made for Travel:

Business Class on Flights over 5 hours

Business Class is authorized where an airline ONLY has a 3 class service and provides a separate Business Class. The flight must be regularly scheduled for flight time exceeding 5 hours. The elapsed time excludes any layovers. American Airlines in particular has changed their fare structure to make both First Class and Business Class far more expensive than in the past. As a result, First class fares offered in lieu of Business Class are no longer authorized. If a Business Class is not available, only coach is authorized.

Positions Authorized to Fly Business Class on Flights over 5 Hours

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**Sr. VP and above
President & General Manager
CTS HQ Vice President's reporting to the President – CTS**

No other exceptions are permitted

Version Control

Version	Owner	Changes	Date
1.0	Chris Caputo	Minimum standards of CBS T&E policy incorporated. Adjustments noted in red.	September 2011
1.1	Chris Caputo	Updated routing limit to TV HQ from \$2,000 to \$5,000	March 2012
1.2	Chris Caputo	Reviewed. Incorporated the Amended Travel Policy Doc into this Policy re: booking nonrefundable tix, conference. Language added for policy when more than one employee attends a business meeting meal and splitting the bill/check. Added reference to new Amex Application and AMEX release form	August 2013
1.3	Mike Wittman	Adjustment to policy for Business Class Air travel	May 2014
1.4	Chris Caputo	Added language allowing UBER	December 2014
1.5	Chris Caputo	Added Language noting that Transportation Security Administration (TSA) Pre-Check Fees are not reimbursable.	April 2015
1.6	Chris Caputo	Updated late expense submission approval requirements by the SVP from 90 to 180 days to mirror trex routing.	September 2015
1.7	Chris Caputo	Updated for requirement to submit itemized meal receipt per CBS policy	May 2017