* **Travel**

Due to the nature of our business, travel is required. Therefore, the following parameters are guidelines to follow. For any deviation or clarification, see the partner-in-charge.

The firm uses Accountable and Non-Accountable Plans regarding travel expense reimbursement.

***Accountable Plan*** – Definition: Employee reimbursement allowance arrangement or a method for reimbursing employees for business travel expenses that complies with IRS regulations in which substantiation and documentation of expense is required.

***Non-Accountable Plan (per diem)*** – Definition: A system under which a business provides payment to its employees to cover business expenses, but under which the employee does not have to substantiate the expense.

**Meals**

**Staff Members** – A per diem basis is utilized for out-of-town meals. The per diem policy is based on a non-accountable plan. Each staff member is allotted $50 per day for meals. Substantiation is not required.

**Managers** – Meal expense reimbursement is based on an accountable plan; therefore, receipts and expense reports must be submitted in order to receive reimbursement.

**Mileage**

Mileage for all Firm employees is paid at the federal mileage and rate based on actual miles traveled plus tolls and parking fees required. When multiple employees are working together at a client, carpooling is required unless otherwise approved by the partner-in charge. Expense reimbursement will be limited to the equivalent of one-round trip. If the staff member usually drives to work, reimbursement will be reduced by the round-trip mileage between home and the Firm's office. In the case of local parking fees, the staff member will be reimbursed only for reasonable charges.

**Lodging**

**Staff Members and Managers** – Lodging reimbursement is based on an accountable plan. Staff must submit receipts and expense report in order to receive reimbursement. Lodging expenses greater than $150 per night (excluding taxes/fees) for hotels requires partner approval.

**Air Travel**

Air travel expenses for all Firm employees will be reimbursed on an accountable plan; therefore, receipts and expense reports must be submitted in order to receive reimbursement.