

Expense Reimbursement Policy

CONFRERIE DE LA CHAÎNE DES ROTISSEURS DES ETATS-UNIS
EXPENSE REIMBURSEMENT POLICY

Adopted Effective 7/1/2008 and Amended December 3, 2018

Set out below is the reimbursement policy for the Confrérie de la Chaîne des Rôtisseurs des Etats Unis ("Chaîne") approved and effective as of October 14, 2006, as amended effective January 1, 2010. The policy set out below provides guidance regarding what expenses will be reimbursed by the Chaîne, and it is broken into separate categories that address the types of meetings that may give rise to reimbursable expenses. Expenses are only reimbursable for the persons holding the offices/positions as indicated, and only up to the amounts that are covered by the descriptions that follow. All expense reimbursement requests shall be timely submitted on the Chaîne's expense reimbursement form created by the Chaîne's Executive Director ("ED") and approved by the Argentier des Etats-Unis ("Argentier"), together with such receipts and documentation as may be determined necessary by the Argentier.

U.S. National Meetings (includes Board Meetings and National Chapîtres)

This area of the policy is to provide guidance relating to U.S. National Meetings, such as the annual Grand Chapître aka National Meeting, and meetings of the National Board of Directors.

- 1) Air Fare - The person entitled to participate shall receive reimbursement for air travel at the lowest available coach class air fare, but if it will be in excess of \$600 then pre-approval must be obtained [from the ED, the Bailli Délégué des Etats-Unis ("Bailli Délégué"), or Argentier], or the reimbursement will be limited to \$600, regardless of the actual cost incurred by the person seeking reimbursement.. In the case of the ED and the Argentier, the approval for expenses in excess of the \$600 per trip limit must be obtained from the Bailli Délégué, and in the case of the Bailli Délégué, approval must be obtained from the Argentier or the \$600 limit will apply.
- 2) Lodging – The Bailli Délégué and the ED or the Argentier, will determine the appropriate number of nights that will be reimbursed for a National Board or National Chapître and the number of nights shall be communicated to those entitled to reimbursement substantially concurrent with the announcement of the meeting and the availability of room reservations. Reimbursements for lodging will be at the lowest Chaîne rate per night. To encourage all board members to be available to the membership and board, reimbursement of lodging will only be for the Chaîne event hotel, even if lower cost lodging is available elsewhere. Exceptions may be made if no rooms are available at the event hotel, and is approved in advance by the Executive Director, Bailli Délégué or Argentier.
- 3) The Bailli Délégué and the Argentier, with input from the ED, shall determine which, if any, meals will be reimbursed for a National Board or National Chapître meeting, and for which officers, and in some instances (e.g. breakfast for an early meeting), the direct payment of the cost of the meal.
- 4) Absent advance approval as indicated in the preceding item, meals, tastings, tours, and other events that are typically scheduled and available for participation by those in attendance at National Chapîtres and at National Board Meetings shall be paid for by the individuals that participate and there will be no reimbursement by the Chaîne for participation in such events.

- 5) Reasonable de minimus expenses for parking, commuting to and from the airport (if not traveling by car), and miscellaneous out of pocket expenses (i.e., tips, phone and internet charges), are subject to reimbursement, but shall not exceed \$300 per meeting per officer or person seeking reimbursement for same.
- 6) If the organization is provided special rooms or cabins (i.e., Presidential Suite) at no additional cost to the organization, the Bailli Délégué is specifically allowed the use of the facilities at no additional personal cost. The Bailli Délégué would still be responsible to pay the lowest available Chaîne rate for each night not specifically reimbursed.
- 7) Those entitled to reimbursement under this portion of the Policy include all Officers of the Chaîne that have been elected to their position and that are Directors, National Officers of the U.S. Chaîne that were appointed to their position by the Bailli Délégué and that are Directors, the members of the Audit Committee, the Jurisconsult, and Bailli Provinciaux not currently serving as Directors. The immediate past Bailli Délégué is included in the above, but other persons that hold the title of Bailli Délégué Honoraire are not included for reimbursement of expenses.

Executive Travel

The intent of the Executive Travel Policy is to provide guidance for the travel expenses that may be incurred by certain officers of the Chaîne in fulfilling their obligations for the Chaîne and their respective expenditures shall be within the budgetary limits established for each budget year of the Chaîne. They are intended to allow reimbursement of the expenses incurred in traveling to and participation in Assemblages, Regional Meetings, and/or National events, and do not include the National Board or National Chapitre Meetings that are covered in the preceding category for expense reimbursement. This portion of the policy and expense reimbursements shall only apply to those Chaîne officers for whom budgeted expenditures may be incurred, for the types of events/activities above described, and only up to the limits set in the Chaîne's annual budget.

- 1) Reimbursable expenses shall include air fare, lodging, and miscellaneous de minimus expenses for traveling to, attendance at, and participation in Regional Assemblages, National events, and meetings of U.S. Bailliages. Executive Travel reimbursements shall apply to or be available for reimbursable events otherwise described in this Policy, but there shall be no duplication of reimbursements.
- 2) The Bailli Délégué must be made aware in advance of travel that is planned by a Chaîne officer that falls within Executive Travel and for which reimbursement will be sought. In the case of the Bailli Délégué, when Executive Travel is to be utilized, he/she shall inform the ED and the Argentier in advance of the planned travel.
- 3) All expense reimbursement policies for National Meetings shall apply with the following exceptions:
 - a. The Chaîne officer shall be entitled to be reimbursed for his/her meals while traveling en route to or from the destination, and the expenses for same shall be limited to the lesser of the per meal allowance indicated below or \$140.00 per day. If International Travel is involved, the limitations for International meetings (1 through 5 below) shall be followed.
 - b. All domestic (48 states) travel is subject to the lowest available airfare. Travel outside the United States, the Caribbean, and Hawaii, with flight time in excess of 5 hours, shall be reimbursable at the lowest available business class airfare.

- 4) If the International Chaîne reimburses any part of the costs of a trip, the U.S. Chaîne shall not reimburse any additional costs for that trip without approval for same by the ED and either the Bailli Délégué or the Argentier (with the Bailli Délégué approving for the Argentier and the Argentier approving for the Bailli Délégué) or, in the alternative, the Board of Directors. If a reimbursement is requested relating to an International Meeting and a request for reimbursement was submitted to the International Chaîne, then a true and correct copy of that request shall be sent to the U.S. National Office together with the reimbursement request submitted to the U.S. National Office so that duplications of requests and reimbursement do not occur. Should the International Chaîne provide reimbursement for something for which reimbursement is also provided by the U.S. National Office, then the reimbursed person shall repay to the U.S. Chaîne the duplicated payment.
- 5) Regardless of the actual expenses incurred by the respective Chaîne officer with a budgeted amount for this type of travel, no reimbursement shall be made in excess of the budgeted amount.

Reimbursement Policy For International Meetings

Members of the Conseil Magistral that are members of the U.S. Chaîne and are serving as Directors (including Bailli Provinciaux that are not currently serving as a Director) and who are not otherwise entitled to reimbursement for expenses from the International Chaîne, shall be entitled to reimbursement for expenses incurred in participating in the Conseil Magistral. Those entitled to these reimbursements shall be those who have been appointed in the immediate prior year to the Conseil Magistral and those that are appointed to the Conseil Magistral at the International meeting for the upcoming year.

- 1) The amount that shall be reimbursable for air fare shall be the lowest available coach class air fare that is susceptible to upgrade to business or first-class air travel for travel outside of the continental United States. If the amount of that expense will be in excess of \$1,800, then pre-approval must be obtained from the Bailli Délégué, Argentier, or ED. If pre-approval is not obtained, the amount reimbursable for air fare shall be limited to \$1,800 for attendance at any single meeting.
- 2) Lodging – reimbursements shall be provided for the night preceding the start of the international meeting and events and continuing through and including the last night of the meeting, and the amount reimbursable shall be limited to the rate negotiated by the International Chaîne and available to participants at the hotel utilized for the meeting. If more than one hotel is utilized or made available to participants, then the amount reimbursable may be for use of any of the hotels proposed by the International Chaîne or a comparable hotel. The amount reimbursable per night shall be the lesser of the rate charged at the least expensive hotel indicated by the international Chaîne, the actual expense incurred, or \$700.00.
- 3) Meals - Chaîne sponsored events/meals will be reimbursed on an actual cost basis subject to the overall limitation contained in (6) below. The expense for other meals during the participation at the meeting shall be limited on a per day basis to \$35 for breakfast, \$50 for lunch, and \$90 for dinner.
- 4) Transportation from International airports to hotels and comparable return travel to the airport shall be limited to \$125 each way. The total amount may exceed \$125 and be split amongst a group to allow for van/limousine travel, but the cost per individual cannot exceed the \$125 limit each way.

- 5) Other miscellaneous expenses incurred to participate in such meetings (e.g. tips, airport parking, mileage, charges for checked baggage, etc.) shall be limited to \$300 per trip.
- 6) The overall budgeted limitation for attendance at the international meetings (currently \$15,000) shall be split equally amongst those entitled to reimbursement as above described and that attend the meeting, with a limit equal to \$3,750 (e.g. there are currently four (4) members of the Conseil Magistral from the United States Bailliage entitled to reimbursement and if all of them attend the international meeting then the equal division of the budgeted amount will result in a limit of \$3,750 per person), and if three (3) or fewer members attend, then there is a limit of \$5,000 per person entitled to this reimbursement. The amount reimbursable in the aggregate to those entitled to reimbursement shall be annually reviewed by the Finance Committee and the Argentier, with any proposed change in the amount being presented to the Chaîne's Board for approval. The overall limit includes direct payments made by either a qualifying member of the U.S. Delegation or direct payments by the U.S. Chaîne for International Chapître (General Assembly) sponsored events.
- 7) The amounts stated in 1) through 6) above may be changed by the Bailli Délégué to account for changes in currency valuation/fluctuations, but those changes should not occur more frequently than annually. However, the overall budgeted limitation described in the preceding item (currently \$15,000) shall limit the amount reimbursable to all of those entitled to reimbursement, and to each person individually entitled to reimbursement and this amount shall only be changed by a change in the budgeted amount or by an action of the Board of Directors.
- 8) In the event that a member of the Conseil Magistral is notified in advance that he/she will not be reappointed for the succeeding year, or the Bailli Délégué, Argentier, or the ED are advised that a member of the Conseil Magistral will not be reappointed, then the outgoing member of the Conseil Magistral shall not be eligible for reimbursement of expenses as indicated above for attendance at the meeting where new appointments are made and are to be effective if that will result in more than four members of Conseil Magistral being eligible for reimbursement of expenses.

Induction Travel Reimbursements

Chaîne regional and national officers are required to travel from time to time to conduct inductions of new members to the Chaîne, elevation of officers, and induction of members and elevation of officers in Mondiale. This section of the policy is to address expenses incurred in connection with conducting such inductions. Because of the desire to limit travel expenses for induction related travel, those determining who will handle the induction (e.g. Bailli Provincial) shall consider those officers that can perform the induction and whose travel costs can be limited because of his/her proximity to the induction event.

- 1) Air Fare/Transportation - The National Administrative Office of the Chaîne shall reimburse the induction officer for transportation for himself/herself to and from the induction event. If air fare is required, the lowest available coach class air fare, but if it will be in excess of \$600 then pre-approval must be obtained (from the ED, the Bailli Délégué, or Argentier), or the reimbursement will be limited to \$600 per person, regardless of the actual cost incurred by the person seeking reimbursement. In the case of the Argentier, the approval for expenses in excess of the \$600 per person limit must be obtained from the Bailli Délégué, and in the case of the Bailli Délégué, approval must be obtained from the Argentier or the \$600 limit will apply. In the event that the induction officer travels by car, then he/she shall be entitled to be reimbursed at the Internal

Revenue Service standard mileage rate (currently .56 cents per mile), similar to that stated above, and the mileage expense reimbursement shall not exceed the least expensive air fare for one person in lieu of the air fare above-described.

- 2) The local Bailliage shall furnish transportation to and from the airport in the induction city whenever possible, hotel accommodations at a first-class hotel for the induction officer and his/her spouse/traveling companion, and the cost of the induction dinner for the officer and his/her companion. If the Bailliage requests that the visiting officer stay over an additional day, for purposes of meetings or other assistance, then the Bailliage shall furnish the officer a second night of lodging and pay for the meal expenses of the officer for the additional period that he/she is at that location, subject to the daily limitations of \$25 for breakfast, \$40 for lunch, and \$75 for dinner.
- 3) If for any reason the local Bailliage does not provide transportation from the airport to the hotel and return, then the induction officer shall be reimbursed for actual costs incurred for transportation while visiting for the induction. This may include taxi fares, automobile rental for a mid to large car at the least expensive rate possible. If a premium or luxury car rental occurs, then the reimbursement shall be limited to what the charge would have been for a mid to large vehicle from the same car rental company. If a car service is used for transportation, then the reimbursement shall not exceed \$100 each way.
- 4) Other miscellaneous expenses incurred to participate in such meetings (e.g. tips, airport parking, mileage, charges for checked baggage, etc.) shall be limited to \$300 per trip.
- 5) Inductions held at regional assemblages and National meetings (Chaîne or Mondiale) are considered differently. The inducting officer will be present at the event for purposes of the meetings and other events, the reimbursement expenses by the national office and the local Bailliage, as described in this section of the policy will not apply. Induction travel expense reimbursement may not be used in conjunction with any other travel expense reimbursement policies contained in this policy statement (i.e. executive travel & induction travel). The Bailli Provinciaux should utilize their annual budget for the reimbursement of assemblage expenses, and if funds are available, their travel and travel of Regional officers, as they see fit.
- 6) The International Chaîne has an expense reimbursement policy. In the event that the International Chaîne policy provides for reimbursement amounts or limits for induction related expenses greater than that stated in items 1) – 4) above and they are reimbursable by the International Chaîne, then the International Policy and limits shall be applied to those expenses.

Pre-Planning Reimbursement Policy
for Chapitre/Board Meetings/Brillat Savarin/Société de Mondiale

The Chaîne recognizes that certain officers may and will incur expenses to create and properly plan for various Chaîne meetings and events. This expense reimbursement policy is solely related to such meeting/event planning.

- 1) Prior approval should be obtained from the ED, Bailli Délégué, or Argentier, for planning trips and meetings in advance of the holding or scheduling of a trip. The Procedures and directions for same are contained in the Policy on Chaîne des Rôtisseurs Sponsored Travel Programs/Events, and it should be reviewed and followed. This allows for determining the officers/people whose presence is needed for the planning for the event. For example, when reimbursement of expenses that will be incurred for advance planning for a nationally sponsored trip, the ED, Bailli Délégué, or Argentier should give approval in order to allow for a control of the expenses that may be incurred, and which

may be substantial. This is advance approval for the event, trip or activity for which the planning trip is to occur. The expense items described below apply to each person that participates in the planning of meetings/activities as approved by the ED, Bailli Délégué, or Argentier. Absent prior approval by the ED, Bailli Délégué, or Argentier, there should be only one pre-planning trip for a Brillat-Savarin or Société Mondiale du Vin National Meeting/event. Pre-planning for National Chapitre shall be limited to three (3) trips and for a National Board Meeting shall be limited to two (2) trips. In the case of travel programs that are not the Société Mondiale du Vin National Meeting, the National Chapitre, or National Board Meeting, one advance planning trip should be sufficient for the planning, and none should be needed for advance planning for a cruise.

- 2) Air Travel - The person entitled to participate shall receive reimbursement for air travel at the lowest available coach class air fare, but if it will be in excess of \$600 then pre-approval must be obtained [from the ED, the Bailli Délégué, or Argentier], or the reimbursement will be limited to \$600, regardless of the actual cost incurred by the person seeking reimbursement.. In the case of the ED and the Argentier, the approval for expenses in excess of the \$600 per trip limit must be obtained from the Bailli Délégué. The limit for the air fare for reimbursement for a nationally sponsored trip that is outside of North America shall be \$1,100 per trip.
- 3) Lodging - To the extent possible, the person traveling for such planning should try to arrange in advance for the lodging to be provided by the hosting hotel/property so that the Chaîne does not incur this expense. However, if that is not possible, then the amount reimbursable shall be the lesser of the actual expense incurred or \$300 per night. Since the visit is not a vacation, the number of nights of lodging for which reimbursement is to be provided is to be limited to those actually needed to accomplish the planning that is needed.
- 4) Meals - As with lodging, the planning officers/individuals should seek to have a portion or all of the meals paid for by the host property. When that is not possible, or meal related expenses are incurred beyond that paid for by the host property, the amount that will be reimbursed will be limited to the following on a per day basis: \$25 for breakfast, \$40 for lunch, and \$75 for dinner. In the event that tasting menus for planned events are to be provided, then the reimbursement for same shall be limited to \$500 per trip.
- 5) Transportation - The actual costs incurred for transportation while visiting the site for planning will be reimbursed. This may include taxi fares or automobile rental for a mid to large automobile at the least expensive rate possible rate. If a premium or luxury car rental occurs, then the reimbursement shall be limited to what the charge would have been for a mid to large vehicle from the same car rental company. If a car service is used for transportation, then the reimbursement shall not exceed \$100 each way.
- 6) Other miscellaneous expenses incurred to participate in such meetings (e.g. tips, airport parking, mileage, charges for checked baggage, etc.) shall be limited to \$300 per trip.
- 7) No special upgrades/free space shall be made for the planning member. Any upgrades/free items shall be shared by the entire traveling group.
- 8) Advance planning expenses are payable only from the monies paid and generated from the trip and expense reimbursement shall only be available in accordance with the Policy on Chaîne des Rôtisseurs Sponsored Travel Programs/Events.

Policy on Chaîne des Rôtisseurs Sponsored Events; Bailliage Events

The Policy on Chaîne des Rôtisseurs Sponsored Travel Programs/Events for planning and carrying out the event and expense reimbursements relating to same are set forth in the Policy on Chaîne des Rôtisseurs Sponsored Travel Programs/Events. Those interested in planning or

leading such travel should consult with the Policy on Chaîne des Rôtisseurs Sponsored Travel Programs and follow the instructions and guidance contained in it. This applies to Bailliage, Regional and National Events, as described in that policy.

National Events can be promoted and reserved through the National Travel Committee.

Anyone desiring to sponsor or promote a trip or travel event should review and follow the directions for approval and promotion regarding same as set forth in the Chaîne's Policy on Chaîne des Rôtisseurs Sponsored Travel Programs/Events. It provides guidance relating to getting approval of the trip/travel program and also how expenses may be reimbursed, subject to the provisions of this Expense Reimbursement Policy. The Policy on Chaîne des Rôtisseurs Sponsored Travel Programs/Events applies to all Chaîne trips such as Société Mondiale du Vin trips to various wine producing areas, Brillat-Savarin travel and events, and cruises.

Procedures

Approval Forms will be required. They may be obtained from the National Administrative Office. They should be correctly and completely prepared before submitting them to the required address, as listed on the forms, for tentative approval. From that point on, the details of the event can be developed for approval and distribution. The National Administrative Office will handle the distribution of the information and reservation instructions (which may include reservations being placed with a travel agent, such as for cruises) for approved National Events.

A group or individual may plan an event in its entirety, potentially using past Chaîne travel partners, and provide the Travel Committee with the itinerary, including a preliminary budget and number of estimated attendees for review and approval.

For planning trips or meetings, approval should be obtained for the holding or scheduling of the trip or meeting prior to incurring advance planning expenses. The reimbursement of expenses incurred for advance planning for a nationally sponsored trip and those incurred during the trip will only be available if the Policy On Chaîne des Rôtisseurs Sponsored Travel Programs/Events is followed, As indicated in that policy expense reimbursement is available only with the approval of the Executive Director or Argentier and in accordance with the provisions and monetary limits of this Policy relating to Pre-Planning Reimbursement Policy for Chapitre/Board Meetings/Brillat Savarin/Société de Mondiale as set forth above. This is in order to provide control of the expenses that may be incurred and which may be substantial.

General Policies

The policies listed below apply to all expense reimbursements indicated above, unless otherwise indicated or separately described and addressed in the respective expense reimbursement category. In election years, members of the Election Committee shall receive reimbursement for their expenses in accordance with the general policies set out below. Only with the prior approval of the Bailli Délégué will expense reimbursements be allowed for Chaîne members outside of the persons and for the purposes indicated above. Any such authorization shall be subject to the limitations of these General Policies.

- 1) Those entitled to reimbursement of expenses should use the most cost-efficient alternatives when traveling and for ensuring that the expenses that they incur are reasonable. **Those entitled to reimbursement for expenses as described below**

should be mindful of minimizing whenever possible the expenses that may be incurred and paid by the Chaîne and also the perception of members relating to the expenses that are incurred and paid for by the Chaîne.

- 2) All expenses must be documented if over \$25, and the Chaîne's expense reimbursement form shall be submitted, together with that documentation within forty-five (45) days after the conclusion of the meeting/event for which a reimbursement is requested or no reimbursement will be allowed.
- 3) All reimbursement requests shall be timely submitted on Chaîne forms/formats (as may be modified from time to time) together with back-up documentation and receipts, shall be signed by the person requesting reimbursement to certify the accuracy of the request, and shall be reviewed by the ED for approval or disallowance in accordance with the policies stated above. For more significant amounts, the ED shall seek input from the Argentier and/or the Bailli Délégué before determining the approval or disallowance of an expense reimbursement request. In accordance with the policy approved by the Board, the Argentier may review documentation for expense reimbursements in advance of their being made.
- 4) Air Fare - The person entitled to participate shall receive reimbursement for air travel at the lowest available coach class air fare, but if it will be in excess of \$600 then pre-approval must be obtained in advance of the travel from the ED, the Bailli Délégué, or Argentier, or the reimbursement will be limited to \$600, regardless of the actual cost incurred by the person seeking reimbursement. Notwithstanding the foregoing, the cost that may be incurred for air fares without the need for pre-approval may be up to \$700 if the ticket is upgraded by the person traveling using his/her miles or flight credits at no expense to the Chaîne. This provision regarding air fare applies to all circumstances to the extent not specifically addressed above (e.g. separate policy for National Board Meetings and Executive Travel). In the event of multiple trips for different events or purposes, the events shall each meet the requirements separately from the end of each event.
- 5) Fuel Surcharges and Taxes - To the extent that fuel surcharges and taxes are separately added to air fare for air travel, the cost of same shall be reimbursed and may cause the air fare expense incurred to exceed the monetary amounts indicated above, and the cost of same in excess of the limit shall be reimbursed.
- 6) Auto expenses for transportation related expenses shall be reimbursed at the Internal Revenue service standard mileage rate (currently .545 cents per mile). In the event that the mileage reimbursement request is for more than 50 miles, then attached to the reimbursement request form shall be a print-out from MapQuest (or a comparable mapping service) showing the starting and ending points and the mileage traveled that supports the mileage reimbursement claimed.
- 7) Lodging expense for needed overnight accommodations shall not exceed \$250 per night unless prior approval is provided by the ED, Bailli Délégué, or Argentier. This restriction does not apply to National Meetings, Inductions, International Travel, and Pre-Planning Travel, each of which is separately addressed above. Also, the ED in some instances will make arrangements for overnight accommodations (e.g. for Election Committee members for counting of ballots) and those expenses may be paid directly by the Chaîne rather than being submitted for reimbursement. Such reservations and payment arrangements shall be at the discretion of the ED.
- 8) The rules for the National Board and National Chapitre meetings shall supersede other policies in this document that may otherwise apply to such meetings. No two policies may be utilized (e.g. at a National Meeting, the National meeting rules will apply, even if the officer conducts an induction at the event) for expense reimbursement.

- 9) In no event, shall a request for reimbursement be made or reimbursement provided that exceeds the actual out of pocket costs incurred by the person seeking reimbursement (i.e. no reimbursement for utilizing personal airline/hotel points).
- 10) No spousal/companion expense reimbursement will be allowed, except relating to the Regional and local Bailliage inductions as indicated above.
- 11) The expense reimbursement form that is utilized is to be prepared by the Argentier and the ED, and they may revise it from time to time to adjust to needs that may exist in reporting. The form shall also include a statement at the end with wording in substance similar to the following: "The expenses listed are accurately reported, are within the Chaîne's expense reimbursement policy, and reflect the expenses actually incurred." This text should be followed by a signature line for the requesting person to sign the form prior to submittal. No expense reimbursement will be available or provided if the certification signature is not signed by the requesting person.
- 12) The International Chaîne has its own expense reimbursement policy. That policy shall apply to and control the expenses that are incurred for participation in international meetings. If there are conflicts in that policy and the policies stated above, then the International Chaîne policy will apply to all expenses incurred to attend a meeting where reimbursement from the International Chaîne is to be provided. However, the policies stated herein shall control in the event of any other conflicts in policies.