

Workhuman Travel Policy

Irish employees

Purpose

To provide guidance to Workhuman employees when traveling on Company business.

Employee Responsibility

Employees are expected to use good judgment when incurring travel and entertainment expenses and for promptly and accurately reporting such expenses. When incurring Workhuman business-related travel expenses, please be as cost-conscious as you would be if you were utilizing your own personal credit card for these expenses.

Policy

Workhuman will reimburse employees for necessary and reasonable expenses incurred in the normal course of conducting approved Company business as outlined in this policy. All employees are expected to exercise sound business judgment in either incurring or approving reimbursable expenses.

By submitting expenses to the Company, employees are confirming that they have read, understand and are in compliance with the Company's Travel Policy document. Any expenses incurred or submitted in a manner that does not fully comply with this policy will not be reimbursed or the employee may be required to reimburse the Company for any amounts that have been paid by the Company.

Unless otherwise noted, exceptions to this policy require approval from the Financial Controller

Travel Management

To ensure a consistent level of service and professionalism, employees are required to book all travel (air, car and hotel accommodations) through Neenan Travel ATPI Ireland.

To submit travel requests you should;

1. Got to www.neenan.travel/workhuman to access the travel request form and submit this
or
Email Neenan Travel (workhuman@neenan.travel) with your trip details (flight dates, location and car hire if required)

Please ensure to request air, hotel, car hire and other services at the same time in order to keep the service charges on bookings to a minimum

2. When Neenan provide the options for the trip, check your details (passport name etc) in the profile section to ensure all are correct
3. Confirm back to Neenan by email your trip details to allow them book your flight, hotel and car hire (if required)
4. If any questions or support required, please contact Dympna in Workhuman

All employees who travel on behalf of the Company must complete a Traveller Profile in order to efficiently book travel. The profile document is available on www.neenan.travel/workhuman

Neenan Travel ATPI are guided by this travel policy and will confirm the lowest airfare available on the requested itinerary based on the travellers' needs. Employees should not specify certain airlines, hotel accommodations and/or car rental arrangements solely for the purpose of earning frequent travel awards. When a significant saving can be made, alternatives for consideration will be offered. The traveller will have the option of deciding whether the alternative is acceptable or unacceptable. If the traveller declines the lowest airfare, the lost savings will be reflected on the management reports which Neenan Travel ATPI will send to Workhuman on a monthly basis.

Expense Reports

All business expenses, including travel and entertainment expenses, should be reported through the current Expense application.

To request reimbursement, all authorised travel must be itemised on the expense report by category and by day. Expense reports must be approved by your department manager, director or VP and submitted either weekly or per trip completion. Expenses submitted beyond 60-days of expenditure, will not be reimbursed without approval from the VP of the function. Employees are responsible for any delinquent charges incurred, such as credit card interest fees, due to submitting an expense report late.

Reimbursement for items or activities requiring receipts will not be made unless receipts are included with the expense report. A receipt must be the original and must include sufficient information to establish the amount, date, place and the essential character of the expenditure. Credit card payment acknowledgements are not sufficient.

All charges incurred by the employee should be paid for directly by the employee and then submitted for expense reimbursement through the expense report process. Reimbursements will be made through Payroll once a month.

Reimbursable Expenses

The following types of expenses, if incurred in compliance with Workhuman's policy while on Workhuman business, may be submitted for reimbursement:

- Air travel
- Baggage handling
- Business entertainment
- Business telephone calls
- Car rental and fuel for rental
- Copy services
- Foreign currency exchange charges
- Hotel accommodations (including internet fees)
- Laundry and valet services (trips over 5 consecutive working days)
- Meals including reasonable tip / gratuity
- Mileage, based on mandated allowance if applicable (only personal vehicles are used)

- Public transportation (rail, bus, taxi/shuttle)
- Tolls and parking

Non-Reimbursable Expenses

Personal expenses while traveling are not reimbursable by Workhuman. The following is a partial listing of items that are considered non-reimbursable:

- Additional airline fees: airline club charges, upgrades, extended legroom, early bird/speedy check-in fees, advanced food bookings
- Fees for passports, visas, vaccinations and medications not related to specific work travel
- Childcare, sitter fees or other related dependent expenses
- Damages to an employee's vehicle while on Workhuman business
- Late fees (cell phone, credit card, internet, etc.)
- Loss of personal property while on Company business
- Loss of cash advance, Workhuman paid airline tickets, or personal funds
- Medical expenses (other than emergency care)
- Personal annual credit card fees
- Penalties for legal violations (traffic fees, parking fines, etc.)
- Personal items (clothing, haircuts, newspapers, magazines, tobacco, non-meal snacks / coffee etc.)
- Purchase of insurance on airline tickets
- Purchase of life insurance during travel
- Purchase of in-room movies and entertainment
- Purchase of minibar items

Should any of the above be required by an employee, the written approval of the Functional VP should be provided in advance to Neenan Travel ATPI before requesting a trip booking.

Airline travel

It is the policy of Workhuman to use the lowest fare wherever possible. We require that upfront supervisory approval be obtained on all air travel that is booked with less than 7 days advance notice. All exceptions must receive prior approval.

Economy class will be used on all flights. Workhuman encourages all employees to purchase their tickets at least 14 days in advance, whenever possible. We understand that there are many times when this is not possible but, in those times, when a meeting, conference or trade show is scheduled in the future, we suggest that you purchase airline tickets for those events early. Airline selection by an employee will not be permitted unless the cost is at or below the lowest fare offered by Neenan Travel ATPI. If the fare is higher it must be within 10% of the lowest available fare.

Exceptions will be made with prior approval, for overnight flights or individual flights in excess of 6 hours of flying time per International flight.

Neenan Travel ATPI will offer flight schedules on contracted carriers within a “three-hour window” of the requested departure time. This means that they will honour a request for a specific airline/flight as

long as it is with an agreed carrier. If the flight is unavailable, they will offer you a flight on another airline or carrier which would ensure the departure/arrival time is within two-hours (in either direction) of the requested flight. In such cases you will be expected to book the travel agent's recommended fare. This will ensure the most cost-effective travel.

Frequent flyer benefits can be retained by the employee but should not be the basis for switching air schedules, hotel accommodations or car rentals unless such choice is reasonably equal in cost to the lowest acceptable alternative.

Workhuman will not reimburse any associate/membership fees for frequent flyer clubs. Employees may elect to upgrade travel class at any time if they personally pay the cost difference between the class fare on their ticket and the class fare desired.

Unused Tickets/Cancellations

All unused non-refundable airline tickets must be reported to the travel agency immediately. If you have issued tickets and you find it necessary to cancel or revise your business travel, you must notify Neenan Travel ATPI so that the unused ticket credit, if applicable, can be refunded to Workhuman.

Airline Reservation Restrictions:

For travel with larger parties (event, tradeshow, etc), managers should use discretion in the number of employees booked on the same flight. If possible, the number of employees should not exceed six [6] on a given flight.

International Travel:

All international flights to Asia and India are approved to be booked in business class. First class travel is prohibited. It is extremely important for employees who are traveling internationally to notify the travel agent well in advance of the trip in order to verify requirements and set the entry application process in motion if necessary.

When traveling internationally please ensure that you have the necessary visa, immunisations, and passports. Contact travel agent for information on requirements. Neenan Travel ATPI outsource applications to Visa First who will process your details and the fee should be placed on your expense report for reimbursement. Also, be aware of any pertinent customs regulations for your destination.

All international travellers should provide a copy of their passport in their traveller profile so assistance can be provided in the event of theft or loss during travel abroad.

Transportation

Transportation to/from airport, parking fees and personal automobile mileage are a reimbursable expense.

Employees may use their personal vehicles on business trips however such factors as the employee's vehicle insurance coverage and potential loss of working time should be considered. In such situations, the employee will be reimbursed for actual mileage:

- Round trip, home/office to destination
- Trips to Dublin and hotels within the City need to consider cost of transport to the office

- From hotel to the facility being visited and return daily

The employee will be reimbursed for the total mileage incurred at the normal reimbursement rate as then currently published by Revenue.ie. Employees may utilise a car service if it is a less expensive option than parking/mileage.

Rental Vehicle

The method of transportation (rental car, taxi and other ground transportation) is dependent upon the location, duration and nature of the business trip. The traveller is expected to use their best judgment as to the method chosen based on business needs. Car rental reservations are to be made through Neenan Travel ATPI who will select the best-priced vehicle through the either Hertz or Europcar to avail of the Corporate Account value & recommended Company Insurance coverage. A compact or mid-size car is the standard size of vehicle for Workhuman travel. Also add the following –

- Neenan Travel ATPI will prepay the car rental cost. You will be required to provide your credit card when collecting the car and any additional expenses (tolls, refuelling etc) will be charged to your card. These can be reimbursed if within policy.
- Receipts are required to support car rental expenses (e.g. Tolls)
- Employees should always accept additional coverage provided by the car rental company

In the event of an accident the employee must notify the Director of Human Resources or his/her designee immediately. Follow the accident instructions listed in the rental car company's rental agreement

Personal/Business Travel

If personal travel is combined with business travel at the business destination; the charges for the personal portion are determined by deducting the lowest applicable airfare (or other applicable charges) for the business destination from the total cost of the airline ticket (or other applicable charges). The difference in cost is the responsibility of the traveller.

Lodging

All hotel reservations are to be made through Neenan Travel ATPI. Should the employee need to change or cancel the reservation, it is the employee's responsibility to cancel the reservation in sufficient time to avoid the charge for guaranteed late arrival by either notifying the travel agent, or by calling the hotel directly.

Workhuman will not reimburse any charges by the hotel for a "no-show" due to an employee's failure to comply with this requirement unless there are extenuating circumstances and has appropriate VP approval. The following hotel rate guidelines should be adhered to whenever possible. Daily rates, exclusive of taxes, in excess of these guidelines require VP approval.

NEENAN TRAVEL will prepay your hotel costs for room and breakfast (with the possible exception of some USA hotels which it is not possible to pre-pay the breakfast cost). You should pay any additional charges at check-out and submit an expense report to request reimbursement.

For extended residence, the employee should attempt to obtain accommodations on a weekly or monthly basis at reduced rates.

Lodging greater than noted below requires prior approval as outlined in the exceptions portion of this policy and are subject to change (due to seasonality, etc.)

- *Verve, Crowne Plaza - \$179 + taxes per night*
- *Marriott Courtyard - \$180*
- *Sheraton - \$290*
- *Boston City Centre – Negotiated based rates – 4 Seasons, Boston Harbour, Ritz – Range between \$250 to \$350 per room per night.*

Meals

Personal Meals Reimbursement will be allowed for actual expense of meals within reasonable limits. "Reasonable" is a matter of judgment in as much as the cost of meals will vary by location. Employees may use a total of €60 per day as a spending guideline when incurring meal expenses. Meals attended by multiple employees should be paid for and submitted for reimbursement by the most senior employee present.

Receipts for client meals must include the business reason, mileage, venue name, location and names of the parties in attendance.

Customer meetings, Business Meetings and Conferences

Workhuman will reimburse employees for reasonable and proper expenses incurred in connection with Workhuman sponsored business meetings and attendance at meetings of approved professional societies, associations and trade shows. The expenses should be completed as per the process in the above.

Checklist before you book your trip

1. Please review the travel policy for Ireland as there are restrictions and approvals which apply to all employees
2. Please complete the online travel request form or email workhuman@neenan.travel with your trip requirements
3. If travelling to the US, ensure you have your Passport and ESTA visa in date.
4. It's worth checking if you need to book airport parking in advance
5. Check the airport you will be flying into (i.e. connecting flights / hotel locations)
6. Should you have queries please contact Dympna (dympna.rapley@workhuman.com) who will contact the Neenan Travel team for support if required
7. Please recheck all your details on the booking before finalising the transaction as once it is confirmed, it will be charged to WorkHuman and cross charged to the respective Department/Function
8. If there are any details on your profile which are incorrect, please advise Dympna to prevent issues recurring for future bookings
9. US Hotels do not normally include breakfast in the prepaid amount and this may be required to be paid for by the employee and expensed back in the normal way on return from the trip.
10. Aisle or Window seats can be specified on the flight booking but no exit row seats should be booked unless the exception is approved by the functional VP.