



SAFETY | ENVIRONMENTAL | QUALITY

CREDIT CARD & EXPENSE GUIDELINES



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SMG Finance shall reimburse Associates and contractors for all reasonable and necessary actual expenses without mark-up, directly related to work. In no event shall SMG be responsible for such costs that exceed those payable pursuant to the guidelines set forth below. Itemized receipts for travel and expenses shall be rendered monthly, at a minimum, and within **5 days** past the month the of the incurred expense.

1. CREDIT CARDS

SMG may provide Associates with credit cards that can be used for business-related expenses. These guidelines outline the responsibilities of Associates who are issued Company credit cards.

Regular, full-time Associates may be assigned a corporate credit card by their Supervisor using the [Credit Card Request Form](#) located under the Supervisor To-Dos in Paylocity or the SMG Field Ops Dashboard on Smartsheet. All requests should be made directly to the Supervisor and submitted to Finance through this methodology. No direct email communications will be considered for a credit card request.

To be eligible for a corporate credit card, an Associate must hold a position that requires frequent travel, purchase of significant volumes of goods and/or services for use by the employer/SMG's client or incur other regular frequent business expenses of a kind appropriately paid by credit card.

The corporate credit card has limited uses as defined by the general expense policy, but under no circumstances shall SMG credit cards be used for cash advances, bank checks, traveler's checks, electronic cash transfers, or for personal expenses. Misuse of the card will result in cancellation or downgrading of the Associate's corporate credit card privileges (up to termination). If the card is used for an Associate's personal expense or unauthorized transaction, the employer reserves the right to recover these monies from the Associate cardholder.

Each standard credit card will be limited to a maximum of \$2,000 in monthly expenses with a \$1,000 transaction limit. Increases to the established maximum may be made on a case-by-case basis by the Vice President of Finance.

1.1 REIMBURSEMENT CLAIMS

Corporate credit card expenditures must be reconciled and submitted with original, itemized receipts to the SMG Finance Department within **5 business days** of the last day of the month for which a transaction was completed. Cardholders who have not reconciled and submitted all their monthly expenditures within this period will be asked to reconcile and submit their monthly expenditures immediately. All un-reconciled expenditures could be subject to the employer recovering these monies from the Associate cardholder and repeated non-conformance to this policy will



result in the cancellation of the corporate credit card privileges for the offending Associate.

1.2 LOST, STOLEN, SUSPECTED FRAUD OF CARDS

Lost or stolen cards or cards with suspected fraudulent activity must be reported immediately to the Vice President of Finance. If card is lost or stolen, or a suspected fraud is determined, immediately email travisspotts@safetymanagementgroup.com.

1.3 CREDIT CARD LIMIT INCREASE REQUESTS

In some instances, a credit card holder may need to request an increase in the standard limit. All requests for credit card increases must be approved by the Associate's Supervisor and then submitted to the SMG Finance team by the Associate's Supervisor.

1.4 PERSONAL EXPENSES

SMG does not reimburse for personal expenses, only necessary, Company-related business expenses. Any personal expenses not related to business that are paid on a corporate credit card will be recovered through payroll deduction.

1.5 MEMBERSHIPS

1. **Corporate membership or association** dues related to an enterprise-wide association for SMG must be authorized by SMG leadership and must have the final approval from the SMG Marketing Department.
2. **Individual memberships** related to training or certifications need the approval of the Associate's Supervisor, but are not subject to SMG Marketing Department review.
3. **Personal memberships** will not be reimbursed by SMG and if paid on corporate credit card will be recovered through payroll deduction.

1.6 SUBSCRIPTIONS

1. **Software Subscriptions:** All software as a service (SaaS) purchased using a corporate credit card should receive the pre-approval of the SMG Operations department. SMG will not select automatic renewal of any software subscription and will need to reevaluate the subscription after the terms of the original agreement. Any unauthorized SaaS purchases shall not be reimbursed and, if paid on corporate credit card, will be recovered through payroll deduction.
2. **Vehicle Subscriptions:** Recurring car wash services, oil changes, or general maintenance services will be reimbursed fully for Company-owned vehicles and are authorized for all corporate credit cards.



1.7 MOBILE PHONE AND HOME INTERNET REIMBURSEMENT

1. **Mobile Phone:** SMG will reimburse \$34.61 per pay period (equates to \$75 per month) to associates who opt into the SMG Mobile Reimbursement. These payments will automatically be included on all opted in Associate's paychecks with no submission of receipts required (not subject to tax).
2. **Home Internet Reimbursement:** SMG will not reimburse home internet, unless specifically stated in employment agreement.

1.8 TRAVEL & ENTERTAINMENT

1.8.1 Per Diem

Per diem is a daily allowance given to Associates who travel to cover certain expenses. These expenses include lodging, meals, and incidentals. None of these expenses should be charged to a corporate credit card or entered separately into Acumatica, as they are included in the daily per diem allowance.

Per diem reimbursement must be submitted via Acumatica. A separate entry for each day is required and should include a description of "Per Diem mm/dd/yyyy". Per diem is to be paid current or in arrears (no future payments) and will be reimbursed in conformance with the SMG Associate Handbook.

1.8.2 Airfare

SMG will reimburse airfare for traveling Associates at coach rates for selected flights. Airfare for first class or business class must be pre-approved by the SMG Finance Department. Unauthorized purchases shall not be reimbursed and, if paid on corporate credit card, will be recovered through payroll deduction.

1.8.3 Vehicles

Mileage: Miles traveled from home to a work location and back are not reimbursable and are considered a "typical commute". Miles driven during the performance of work duties (after arrival at the designated work location and prior to the return trip home) are reimbursable. Work-related errands, visits to other job sites, or trips made to the main office from the designated work location are reimbursable. All mileage recorded in accordance with the SMG Associate Handbook shall be reimbursed within the IRS guidelines.

Fuel: The only vehicle fuel that should be charged on the corporate credit card should be for SMG Company-issued vehicles or rental cars. Fuel that is not for a SMG Company-issued vehicle or rental car will not be reimbursed and, if paid on corporate credit card, will be recovered through a payroll deduction.



Rental Vehicles: SMG has a guaranteed \$50/day + taxes and fees for mid-sized cars through Enterprise and National. Advisors without a credit card can book using the SMG Corporate Code, which can be found in Paylocity under SMG Discounts and Codes. If no vehicle is available under the SMG agreement with Enterprise and National, SMG will reimburse for rental vehicles, but a notation of the unavailability will need to be submitted with the receipt.

1.8.4 Hotels

SMG will reimburse hotel expenses for Associates traveling on official SMG company business and not receiving per diem.

1.8.5 Meals

SMG classifies meals into 3 categories: Individual Meals, Team Meals, and Business Meals.

Original itemized receipts defined individually below are required for reimbursement of all meals. Any submission without an itemized receipt may be subject to not being reimbursed and, if paid on corporate credit card, may be recovered through payroll deduction.

If two or more SMG Associates are on a single check, the senior SMG Associate with a credit card shall pay for the meal.

Individual Meals and Team Meals will be reimbursed utilizing current federal per diem rates for meals and incidental expenses.

See below for the [website](#) and example to help define the reimbursable amount for each location. Any cost over the GSA per diem rate amount will not be reimbursable and may be subject to payroll adjustments if purchased on a corporate credit card.

**Example:**

For all Kansas City, MO based travel, SMG would provide meals and incidental allowance of \$64/day, in accordance with the Federal GSA per diem rate.

<https://www.gsa.gov/travel/plan-book/per-diem-rates>

Meals & Incidentals (M&IE) rates and breakdown

Use this table to find the following information for federal employee travel:

M&IE Total - the full daily amount received for a single calendar day of travel when that day is neither the first nor last day of travel.

Breakfast, lunch, dinner, incidentals - Separate amounts for meals and incidentals. M&IE Total = Breakfast + Lunch + Dinner + Incidentals. Sometimes meal amounts must be deducted from trip voucher. See [More Information](#)

First & last day of travel - amount received on the first and last day of travel and equals 75% of total M&IE.

Primary Destination	County	M&IE Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidental Expenses	First & Last Day of Travel
Kansas City / Overland Park	Wyandotte / Johnson / Leavenworth	\$64	\$14	\$16	\$29	\$5	\$48.00

Showing 1 to 1 of 1 entries

1.8.5.1 Individual Meals

SMG will provide meal reimbursement for Associates who are traveling overnight on Company-related business that is not otherwise reimbursed through mutually-agreed-upon terms for short term projects and other business-related activities (i.e., per diem). Original itemized receipts identifying the vendor or establishment, date, tax, and tip are required to be submitted via Acumatica. SMG will reimburse a maximum of the current federal per diem rates for meals and incidental expenses.

1.8.5.2 Team Meals

From time to time, SMG Supervisors may take team members out for team building or working meetings. SMG will reimburse these meals which have been approved by the Associate's supervisor in accordance with the GSA rates for the location. Original itemized receipts identifying the vendor or establishment, attendees, business purpose, date, tax, and tip are required to be submitted via Acumatica.

1.8.5.3 Business Meals

SMG will provide meal reimbursement for Associates who are entertaining clients or potential clients. Original itemized receipts identifying the vendor or establishment, attendees, client business, date, tax, and tip are required to be submitted via Acumatica.

**Please note that SMG will not reimburse in excess of 2 alcoholic beverages per person for individual or team meals. In instances where an Associate is participating in an SMG pre-approved, sanctioned event (e.g. holiday party, official company meeting, business development opportunity, etc.) the alcoholic beverage limit may be waived.*



1.8.6 Other Travel Expenses

Any ordinary and necessary expenses incurred during a travel not specifically listed are considered other travel expenses, for example: foreign locations, internet fees, and baggage fees.

1.9 TRADE SHOWS

Trade shows that SMG will be participating in are determined during the budgeting process. All trade shows are approved in advance. The SMG department leaders will advise Associates and Advisors that will be participating in the trade show.

1. If an SMG Associate is attending a trade show, all related expenses should be booked to an associated project within Acumatica to track all expenses as they relate to the trade show (e.g. Hotel, Travel, Meals, Equipment, etc.).
2. Once an Associate has been assigned to attend a trade show, their Supervisor should notify the SMG Finance team so they can assign the project to the Associate.

**If a trade show project is not available on expense reports, Associates will need to contact Finance to create/assign the trade show and confirm it is included in the budgeted trade shows.*

1.10 EQUIPMENT AND CLOTHING

All equipment, clothing and/or small tools require Supervisor's permission to purchase. Purchases over \$500 require pre-approval from Finance. Equipment and small tools include information technology equipment such as computers, tablets, monitors, etc. All IT equipment requires the pre-approval of SMG Director of Tech Strategy.

1.10.1 SMG Branded Items

Any SMG branded item such as clothing, business cards, stationery, etc. is purchased through Marketing or Human Resources. If items are purchased on a corporate credit card without permission, the cost will be recovered through payroll deduction.

1.11 CHARITABLE DONATIONS

All charitable donations are prohibited from being charged on the corporate credit card. Charitable donation requests are required to be turned into the Philanthropic Committee and will be paid through our Accounts Payable Division of the Finance Department.



1.12 WELLNESS/GYM MEMBERSHIP

Gym memberships are reimbursed in conformance with the SMG Associate Handbook. SMG will reimburse up to \$90 per quarter for regular, full-time Associates. Proof of the minimum number of visits per quarter along with itemized receipt must be turned in to be eligible for reimbursement.

2. NON-REIMBURSABLE ITEMS

Non-reimbursable items include, but are not limited to:

1. Airline change fees, unless previously authorized by Supervisor,
2. Airline club membership fees,
3. Excess of 2 alcoholic beverages (please see clarification within the details of the meals section above),
4. Cab fares for non-business-related travel,
5. Charitable donations (all charitable donations must be processed through philanthropy team),
6. Clothing and gifts (not including safety clothing),
7. Personal credit card fees,
8. Entertainment tickets (Sports, etc.) without Supervisor approval,
9. First Class or Business Class transportation (not pre-approved),
10. Gasoline, if paid mileage,
11. In-room movies, video, games, or entertainment,
12. Laundry/Dry Cleaning Services,
13. Meals in excess of the GSA M&IE rates for the month in which travel occurred,
14. Meals purchased for others (unless market or client engagement purposes noted on the receipt),
15. Unauthorized subscription services,
16. Tips in excess of 20%,
17. Traffic or parking violations,
18. Rental car vehicle upgrades, and
19. Non-SMG-issued equipment including computers, monitors, keyboards, printers, etc. (unless previously authorized by the SMG Operations Department). Notably, all equipment must be registered directly with the SMG Finance and Operations department prior to purchase to ensure proper tracking.