

US FOODS HOLDING CORP.
Travel and Expense Policy
Effective Date: 11/19/2021

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II. Purpose and General Principles

Travel and miscellaneous business expenses represent significant controllable costs of the Company. This policy provides information related to business travel and appropriate non-travel related business expenses incurred on behalf of US Foods. Associates should also review, and comply with the Company's [Gift and Entertainment Policy](#), [Code of Conduct](#), and [the Flexible Work Policy](#).

Associates are expected to use sound business judgment and common sense when incurring business expenditures on behalf of the Company. Prudent use of corporate funds for travel and business expenses will help us achieve our goals.

This policy is subject to change at the discretion of US Foods.

III. Applicability

This policy applies to all US Foods Associates and contractors (as applicable). It is the responsibility of each Associate to comply with all aspects of the policy and to exercise good judgment as necessary. Associates who do not comply with this policy may be required to pay back the Company and are subject to disciplinary actions, up to and including termination.

While this policy is comprehensive, it is impossible to anticipate every situation encountered by the Associate. Associates are expected to adhere to the following general principles:

- Exercise good business judgment, incurring expenses carefully and judiciously.
- Submit expense reports noting a valid business purpose and required supporting documentation.
- Maximize preferred supplier programs, rebates, and cost savings opportunities, as applicable.

The American Express Corporate Card (Corporate Card) is required to be used to pay for travel, entertainment, and miscellaneous business expenses incurred by Associates. Associates should not use their personal credit cards or cash to pay for business-related expenses. Exceptions to this requirement must be documented by the Associate and include the reason why using the Corporate Card was not possible. Repeated deviations from this requirement will be tracked and escalated to Department Heads and/or Executive Leadership.

For information around operational expenses and the P-Card program, refer to [the P-Card Policy](#)

IV. General Requirements

a) Applying for the Corporate Card

The criteria for receiving a Corporate Card are:

- Associates expected to travel two or more times annually on company business.
- Associates expected to incur non-travel related expenses (e.g., training, meeting expenses, entertainment expense) on behalf of the Company.

Associates should complete the online application and user agreement available on the [Expense Reimbursement SharePoint Site](#).

b) Documenting Expense Reports

All Associates with a US Foods email address must submit expense reports through Concur, the US Foods online travel and expense management system. Concur can be accessed via the following link [Concur Single Sign On](#).

Associates who do not have a US Foods email address can complete a paper expense report for reimbursement. A copy of the paper expense report template with detailed submission instructions can be found on [Expense Reimbursement SharePoint Site](#).

Associates must prepare expense reports with adequate (type) and sufficient (amount) detail to permit determination of the business purpose and reasonableness of the expenditures. Properly documenting expenses is not only a requirement of this policy, but also a requirement for the Company to meet applicable IRS regulations regarding the treatment of Associate's expenses paid or reimbursed by an employer for tax purposes. Associates must support their reports with adequate documentation, including receipts.

- Receipts are required for all expenses greater than \$25.
- Receipts must be detailed in nature. For example, a restaurant receipt must include the meal detail and NOT just the summary of amounts.
- When receipts are not available the Associate must select the missing receipt option in Concur. Frequent violations will be tracked and escalated to Department Heads and/or Executive Leadership.
- Adequate business purpose (e.g., detailed reason for the expense) must be noted. This includes selecting the most appropriate option for the Business Purpose from the drop-down menus when creating an expense report
- For any instance where this policy requires additional levels of approval or where there are extenuating circumstances where deviation from the policy should be considered, that information must be documented in the comments section of the associated expense report.

c) Expense Approval Expectations

The expense report approver is expected to review the report and exercise due caution to ensure that all expenses included on the report are within policy, contain a valid business purpose, Expense Type is correct and represent legitimate business expenses. Managers are responsible for the expenses they approve.

All reports are subject to additional levels of review by the Expense Audit Team, Internal Audit Department, and the Legal/Compliance Department.

d) Timeliness of Submitting Expenses

It is the responsibility of the Associate to ensure that their expenses are submitted for processing in a timely fashion in accordance with the American Express statement periods. The US Foods statement periods begin on the 14th of each month and covers 30 days. Payments to American Express should be made within 15 days of close of the statement. Late fees are assessed by the 14th of the following month if the full statement balance is not paid.

A calendar with specific payment dates is available on the shared point site [here](#).

Approvers must conduct review and approval within five days of receiving the report.

If the Associate fails to submit expenses in a timely manner, their account will become delinquent. Late fees or interest charges because of late expense reports will not be reimbursed. If late fees are not paid by the Associate, the Cost Center will be charged for the fees and will be responsible for ensuring the Associate reimburses the Company. Contact ConcurExpenseReports@usfoods.com prior to making any direct payments to Amex.

e) Disputed, Fraudulent or Erroneous Transactions

In the event a fraudulent/disputed charge is noted on the card, the Associate must contact American Express Card services by calling 800-528-2122 to communicate the disputed transaction for investigation. Once the issue has been resolved, if a credit is issued by American Express, the Associate should process the original charge and the offsetting credit on an expense report utilizing the exact same expense category.

f) Personal and Other Unauthorized Transactions

Use of the Corporate Card for personal purchases is a violation of this policy. If a Cardholder makes an unauthorized purchase by accident, the Cardholder is responsible for making the payment directly to American Express by the payment due date. The Cardholder must also report the transaction as “Personal” in the associated expense report. Contact ConcurExpenseReports@usfoods.com prior to making any direct payments to Amex.

g) Separations from the Company

When leaving the Company, Associates must return their Corporate Card to their manager or local HR on or before their last day of employment. For involuntary terminations, it is the manager’s responsibility to obtain the Corporate Card from the Associate. Associates leaving the Company must also ensure that their American Express balance is at zero (\$0) and all expense reports have been submitted. The exiting Associate’s manager is responsible for ensuring that the exiting Associate’s expense submissions have been processed immediately prior to the Associate’s departure. The Associate’s business unit will be responsible for all charges that are uncollectable from the cardholder.

V. Booking Travel Reservations

a) Online Booking

The Company has contracted with Concur to provide integrated travel and expense software. All travelers and travel arrangers are required to utilize Concur for travel reservations. To set up your Concur profile, refer to the instructions on the [Concur Resources SharePoint Site](#).

b) Phone Reservations

Phone reservations will be taken by calling Toll Free: 866-206-7998. Phone reservation services should only be utilized under the following circumstances:

- Trip cancellations within 48 hours (trip cancellations in excess of 48 hours can be cancelled online)
- Complex, multi-destination flight arrangements
- International travel, if approved
- Changes to airfare when the airline ticket has already been issued, or other changes to Concur bookings that cannot be completed online
- Rental car reservations when the preferred provider (National/Enterprise) is not available or cannot be booked online
- Pre-arranged group, meeting, or incentive travel when instructed not to book online
- 24-hour Emergency travel assistance
- Long-term lodging accommodations
- Direct-billing arrangements
- Travelers with special needs or who require reasonable accommodation

Unless otherwise prohibited by state law, reservations booked outside the approved channels, Concur or USF Travel will not be reimbursed unless they are the result of extenuating circumstances. Any Associate booking

travel outside of the approved channels must submit documentation justifying the departure from the approved channels in the associated expense report.

c) Travel Booking Fees

Booking fees are charged to the traveler for each reservation. These fees should be recorded as “Booking Fees” in the associated expense report. The Company is charged a higher fee for phone reservations compared to those booked online (using Concur). Therefore, Concur should be used whenever possible.

d) Commute Travel

Commute travel is considered transportation between an Associate’s residence and their assigned office location. Commute travel is considered a personal expense for Blended and Onsite Associates per the Flexible Work Policy. Concur may be used to book commute travel. If booking commute travel using Concur, Associates must use their personal credit cards to pay for all costs.

Incremental expenses incurred during personal commuting, such as change fees and airfare differentials may be reimbursed only if a travel change was required by a member of the Executive Leadership Team.

e) Cost Neutral Travel

The following business travel must remain cost neutral for the expense to be reimbursable and must be approved by the Associate’s manager:

- 1) Business travel that originates or ends in a location other than assigned office location
- 2) Weekend travel expenses in a non-home office location in relation to extended business travel

Any business travel combined with commute travel, must remain cost neutral for the expense to be reimbursed as business travel. Cost neutral travel must be approved by the Associate’s manager.

f) Incentive Travel

Incentive travel must be booked via Meetings and Incentives Worldwide (M&IW). Please send an email to dcollins@meeting-incentives.com for more information.

VI. Transportation Expenses

a) Air Travel

Lowest Logical Airfare

The following guidelines determine lowest logical airfare:

- Airfare reservations should be made 14-21 days in advance of travel.
- Use non-refundable tickets and avoid change fees or itinerary changes unless an emergency or business reason dictates a change. Travelers wishing to depart earlier on the day of travel should utilize airlines stand-by procedures at no additional cost.
- Associates are requested to accept the lowest logical airfare offered with an arrival time within two hours of the requested itinerary.
- Associates should book with Company preferred airlines, as indicated in Concur.
- You may select another carrier when timing/availability and/or cost is favorable.
- The lowest coach class fare is required (even among preferred carriers) for US domestic travel, on the lowest cost carrier available.

- For international travel, Associates may fly in Business Class when any flight segment is over six (6) hours in duration (international travelers on connecting flights with flight segments less than six (6) hours must fly coach).

Compliance with air travel guidelines will be tracked and significant, recurring deviations will be escalated to Department Heads and/or Executive Leadership.

Changes and Cancellations

Associates should promptly review their travel itinerary for accuracy upon receipt. Tickets may be voided within 24 hours of issuance due to an error or change of plans. If your trip is cancelled, you must contact USF Travel immediately and no later than your scheduled departure. This will ensure that the cost of the airline ticket will not be forfeited and may be applied elsewhere, and no-show charges not be incurred.

To avoid change fees, travelers should:

- Only book travel 14-21 days in advance of travel.
- Not make changes to booked airfare unless an emergency or business reason dictates such a change.
- Utilize the airline's same day stand-by policy change to an earlier flight on the same day of travel.

Change fees are reimbursable, but the business reason for the change must be documented in the expense report. Associates with frequent or excessive change fees will be tracked and escalated to Department Heads and/or Executive Leadership.

Checked Baggage Fees

If traveling for 3 nights or less, Associates will not be reimbursed for checked bags. The Company will reimburse for baggage fees based on the following criteria:

- Traveling 4-7 nights = 1 checked bag.
- Traveling more than 7 nights = 2 checked bags.
- Oversized/Overweight bag fees are not reimbursable.

Preferential Seating

The Company will not reimburse for preferential/premium seating.

Onboard Meals

Onboard meals are reimbursable within the guidelines set in the Meal Expense section of this policy.

In-flight Internet Access

In-flight internet fees are not reimbursable for flights less than two hours (except for Associates based in California where work required internet access is required on flights less than two hours). Flight details should be documented in the comments section of the expense report to show that the expense meets the reimbursable criteria.

Monthly in-flight internet subscriptions can be expensed if Associates travel is greater than 5 times per month and management approval is obtained.

Non-Reimbursable Air Expenses

- Airline club-level privileges
- TSA: Global Entry / Precheck / Clear
- Fast Track, Early Boarding, and Early Bird Check-In Fees
- In-flight or in-room movies, headsets, reading materials or beverages
- Air travel insurance and personal trip insurance

The Company will allow for deviations from the standards set in the policy as appropriate for medical conditions, disabilities, religion and in other special circumstances. Deviations should be documented in the expense reports as necessary.

b) Ground Transportation

Associates should consider all modes of ground transportation available and select the lowest logical mode based on cost.

- Travelers should use courtesy buses or other complimentary transportation between the hotel and airport whenever possible.
- A taxi, ride-sharing, or shared shuttle service should be used when it costs less than parking or renting a car.
- If practicable and more economical, rail travel should be booked instead of air travel or driving.
- When parking a vehicle at the airport or otherwise, long-term lots should be used where available.

Local Transportation

Associates will be reimbursed for necessary public transportation, taxis, ridesharing (e.g., Uber, Lyft) and shared shuttle/limo services when cost justified. The most cost-efficient means should always be used when traveling between home/office and the airport. Pre-booked 'premium' limos/black cars/car services are not reimbursable for single rider trips unless no other options are available or if the cost is less than a taxi.

Rental Cars

National/Enterprise are the preferred vendors for US Foods. When renting a car for business, the following requirements apply:

- Refuel the vehicle prior to returning the car to the rental lot. Decline the refueling option.
- Compact or Intermediate cars must be rented when traveling alone unless a free upgrade is available.
- Full size cars are approved when three or more Associates are traveling together.
- Decline additional insurance coverage, as it is included in our corporate rates with the preferred vendors.
- Use of any handheld communication device while driving is prohibited. Associates must comply with Federal, State, and local laws regarding the use of hands-free communication devices while driving. Associates are required to pull off to the side of the road and safely stop the vehicle before placing or accepting a call or to read/send a text message or email.
- US Foods Associates that are involved in an accident or have damaged a rental car while on Company business are required to:
 - Contact police and if injured seek immediate medical attention.
 - Obtain copy of incident record or incident number.
 - Promptly notify the car rental company and complete their required claim forms noting your version of events.
 - Collision and Liability coverage is included in our car rental rates. The only claim you need to file is with the car rental company directly.
 - Contact Safety Department to notify them of the accident.

Associates are encouraged to enroll in National/Enterprise's Emerald Club loyalty program to make the rental experience faster and more convenient, [Emerald Club Enrollment](#).

Tolls

Tolls incurred on Company business are reimbursable. Tolls are to be itemized and the business purpose of the trip must be documented.

Parking

Parking fees incurred on Company business are reimbursable.

- When parking a vehicle at the airport or otherwise, long-term lots should be used where available.
- Valet Parking should not be used when self-parking is available.
- A taxi, ride-sharing, or shared shuttle service should be used when it costs less than parking or renting a car.

Non-Reimbursable Ground Transportation Expenses

- Rental car club privileges.
- Replenishment fees or monthly fees related to Toll Passes, EZ Pass, I-Pass, or any type of pre-paid tolls. Tolls should be individually expensed as incurred.
- Optional insurance offered by car rental companies except when traveling abroad or required by law.
- Rental/Purchase of GPS units or monthly subscriptions fees.
- Rental/Purchase of satellite radio units or monthly subscriptions fees.
- Any personal fines incurred as the result of driving, parking, or toll violations.
- Fuel for personal car

c) Personal Vehicles Used for Company Business

Motus Program

Some Associates, based on job code, driving more than 7,000 miles per year, or other criteria, will be required to track, record, and submit their miles via a separate provider, Motus. Refer to the [Mileage Reimbursement Policy](#) for additional details and requirements.

Personal Mileage Reimbursements (Non-Motus)

Business related mileage will be reimbursed based on the IRS rate for mileage reimbursement. The IRS reimbursement covers Associate's costs such as fuel, maintenance, and depreciation. The origin, destination and business purpose of the trip must be documented in the expense report. General guidelines are as follows:

- Travel to and from your work location is not considered business travel and mileage will not be reimbursed.
- Business travel mileage should be calculated based on the difference between normal home-to-work commute distance and the home-to-destination commute distance when your workday is not starting at the office. For example: If an Associate normally drives 20 miles from home to office, but on a given day drives 25 miles from their home to a customer location, only five (5) miles of that distance is reimbursable.
- Remote Associates (i.e., those who do not regularly commute to a USF location for work) who are required to drive to any location (e.g., airport, customer) will only be reimbursed for mileage above 40 miles round trip (except in California where Associates who work from home will be reimbursed for actual miles driven).
- Associates with special circumstances should notify their manager for preapproval.
- Personal automobile expenses (such as gas, oil, maintenance, repairs, car washes, auto insurance) are not reimbursable outside of the regular mileage reimbursement received.

Associates should consider the lowest cost alternative when incurring expenses. Rental cars should be considered if the cost of the rental car and fuel is less than the cost of mileage. In certain locales, Associates may be able to have the rental car delivered to their home or work location to avoid expenses associated with traveling to the rental office.

VII. Lodging Expenses

USF has contracted with preferred hotels in key markets. Associates must stay in Company-preferred hotels whenever possible. In the event no preferred hotel is available, reserve a room at a moderately-priced hotel. Room upgrades, e.g., a suite, are not reimbursable.

If traveler plans change which requires cancellation within the hotel limits, please contact USF Travel to avoid cancellation fees.

Airbnb and other on-line lodging should not be utilized for Business Travel. On the rare occasion when Airbnb becomes a more economical or necessary option, Associates must obey the rules set out by Airbnb and approval by manager is required.

Laundry

Laundry/pressing services for business trips of 5 or more consecutive nights (long-term housing excluded) is reimbursable.

Hotel Telephone/Online Fees

Whenever possible, use a mobile phone rather than a hotel phone for telephone calls. In most cases, our preferred hotel rates include internet access. MiFi devices for internet access are available if required - please check with your department to secure a MiFi device for travel.

Non-Reimbursable Lodging Expenses

- Hotel rewards program expenses
- Fitness or spa services
- Sundry items (including but not limited to toiletry items)
- Hotel no-show charges
- In-room movies
- In-room minibar purchases
- Pet fees or charges
- Additional expenses for related personal travel (e.g., additional hotel nights)

The Company will allow for deviations from the standards set in the policy as appropriate for medical conditions, disabilities, religion and in other special circumstances. Deviations should be documented in the expense reports as necessary.

VIII. Meal Expenses

a) Travel & Business Meals

Meals are reimbursable if an Associate is traveling on Company business or when hosting customers, suppliers and accompanying Associates. When two or more Associates are eating together, the most senior level Associate in attendance should pay for the meal. The “Business Meal (USF Emp Attendees Only)” or “Meal with Customer/Vendor/Contractor” expense type should be used, and all attendee names must be documented. Alternatively, the Associates may opt to request individual checks and expense only their portion of the meal using the “Individual Travel Meals” expense type.

Travel Meal Limits: The Company has determined that in most instances an Associate acting reasonably will not incur daily meal expenses during a business-related trip, including tax and gratuity, more than \$50 (per person). Alcoholic beverages are included in the daily limit and good judgment should always be exercised.

b) Administrative Meals (Including Catering and Meals on Premise)

Occasional internal business meals are reimbursable for purpose of discussing internal initiatives, Associate performance, mentoring etc. When business needs require meals in conjunction with an on-site business meeting, such meals are reimbursable. Working meal costs are permitted in the rare cases when an Associate is required by their manager to work through a meal, (e.g., meeting, training, special projects, on a weekend or holiday).

Administrative Meal Limits: The Company has determined that in most instances an Associate acting reasonably will not incur administrative meal expenses, including tax and gratuity, in excess of \$15 for lunch / \$25 for dinner (per person).

c) General Meal Guidelines

- The Company will allow for reasonable deviations from the standards set noted above. Deviations should be documented in the comments of the expense report, as necessary. Example deviations include:
 - Travel to high-cost cities.
 - Room service costs where rental car was not obtained for the trip.
- The daily meal limit for Individual Travel Meals and the per meal limits for Group Meals are not per diems (i.e., the expenses should be recorded at actual cost with the request for reimbursement limited at the appropriate threshold). Per diems are prohibited unless required in accordance with local law or employment contract.
- Associates will not be reimbursed for meals while working from home or when commuting to and from the office or customer/vendor location.
- Associates who are dining out on Company business are encouraged to patronize US Foods customers.
- Frequent violations of the meal's limits will be tracked and escalated to Department Heads and/or Executive Leadership.
- In the event an Associate's total meal purchases exceed the limit and the deviation from the limit is not approved by their manager, the amount in excess of the limit should be itemized and marked as "Personal". Associate is responsible for making a payment directly to American Express by the next payment due date for all amounts marked as "Personal" because of exceeding the meal limits.

IX. Entertainment Expenses

a) Associate Entertainment and Team Building

All entertainment, celebratory and teambuilding expenses (that are not meals) must have approval from the Department Lead. These events include, but are not limited to, holiday celebrations, golf outings, or parties. Associates are to be mindful of the cost per attendee and ensure that the expense is directly related to Company business and Associate engagement. Adult entertainment venues are not acceptable for Associate entertainment or team building.

b) Customer and Supplier Entertainment

All customer and supplier entertainment must be conducted within the boundaries of the Company's [Gift and Entertainment Policy](#). The policy outlines significant restrictions on exchanges with government and healthcare

customers that must be followed. Associates should also reference the [Code of Conduct](#) and/or consult with Legal or Ethics and Compliance for assistance.

Reasonable entertainment expenses are reimbursable under certain conditions for Associates whose positions require that they entertain customers or suppliers. Entertainment expenses are reimbursable only if they are directly related to the active conduct of the Company's business or if they are associated with the Company's business when directly preceding or following a business discussion. Such expenses are reimbursable to Associates when they can reasonably be expected to accomplish some useful purpose connected with the Company's business. Taking customers/suppliers to an adult entertainment venue and seeking reimbursement is prohibited.

The costs in connection with taking customers or suppliers to sporting events, theaters, etc., including that of the Associate, is to be included as Entertainment Expense rather than Business Meals. When the event includes a meal, if possible, itemize the cost of the meal and record as "Meal with Customer/Vendor/Contractor".

X. Work Expenses

- a) *Computer Hardware such as printers, i-pads, mouse, keyboards, power cords, monitors, etc.; and Computer Software and Video conferencing (Zoom, Google Meet, ClickMeeting, etc.)*

Company IT will issue all new Associates a laptop, two monitors, docking station, headset, wireless keyboard, mouse, and external camera (if requested). All other computer hardware, software, and video conferencing items are not reimbursable.

- b) *Office Supplies: pens, paper, toner, ink cartridges, printer paper, etc. and Office Equipment/Furniture (chair, desk, filing cabinet, etc.)*

The Company seeks to operate in a paperless environment and therefore will not reimburse Blended or Remote positions for office supplies or office equipment/furniture. Onsite positions should follow local ordering processes to purchase office supplies & equipment. For those Associates with positions that require material to be printed in order to perform their duties, they must receive approval from their manager prior to purchasing printer supplies.

- c) *Internet*

The Company will not reimburse for at home internet or Wi-Fi charges except under certain circumstances where required by state or local law.

- d) *Mobile Phones*

Associate reimbursements for the Company Telecommunications Reimbursement Program are made directly through the Associate's payroll statement and should NOT be expensed through Concur. Refer to [the US Foods Telecommunications Reimbursement Program](#) for additional details.

- e) *All Other Business Expenses*

Should any additional equipment or supplies be necessary for carrying out one's job duties, Associates should contact their Manager to discuss prior to incurring any expense. Should any additional equipment or supplies be necessary as an accommodation for a disability, Associates should contact their Human Resources Representative prior to incurring any expense.

XI. Miscellaneous Expenses

a) *Business Related Memberships and Dues*

Associates may be reimbursed for dues and expenses associated with membership in professional societies or trade-related organizations. The Legal Department should review an organization's bylaws and charter before a "first time" membership is secured and thereafter if such charter or bylaws are revised.

b) *Business Related Training, Conference and Seminar Expenses*

The Company will reimburse reasonable expenses, whenever it requests an Associate to participate in courses, institutes, seminars, etc., conducted for educational purposes (as contrasted to voluntary education which is covered by a separate Human Resources policy on tuition refund). Costs for the tuition reimbursement program must go through Human Resources not Travel and Expense.

c) *Gratuities*

Other gratuities for customary business services (e.g., cleaning, valet) are reimbursable up to \$5/day only.

d) *Passports*

Passport and Visa fees for required international travel are reimbursable.

e) *Gifts*

Flowers and gifts for condolences, congratulations, etc. are reimbursable if they are for an Associate or the Associate's immediate family and have been approved by the Department Lead. Gifts should typically not exceed \$75 and the name of the recipient of the gift must be stated in Concur when submitting for reimbursement. When purchasing gifts for customers/vendors, Associates must comply with, the Company's [Gift and Entertainment Policy](#) and the [Code of Conduct](#).

f) *Gift Cards*

Due to potential tax implications and risk of fraud, gift cards should not be purchased locally by Associates. Gift card purchases must be made through the Corporate Travel Department. Requestors must fill out the required gift card procurement form located on the Travel SharePoint, [the US Foods Gift Card Request Form](#). Requestors will be required to track each gift card and provide the name of the recipient of each card.

Based on IRS guidelines, the value of the gift card may be included as taxable income and the taxes deducted by Payroll. If you have questions about how to correctly track/record gift card expenses, the contact local Finance team for guidance or payroll at usfpayrolltax@usfoods.com.

g) *Associate Incentives and Prizes*

Due to potential tax implications and risk of fraud, purchases made for Associate incentives or prizes (e.g., market promotions, Associate engagement initiatives) must be carefully documented in the expense report. All purchases will be required to be individually tracked, including the name of the recipient and the value of each item. Based on IRS guidelines, the value of the item may be included as taxable income and taxes deducted by Payroll. Associated expense reports must clearly list the business purpose, recipients, and documentation that Payroll has been informed of the potential tax implications. The Associate Entertainment / Events / Recognition or SPIFFS

expense types will typically be used to record these expenses. If you have questions about how to correctly track/record the expenses, contact the local Finance team for guidance.

h) Spousal Travel

The Company will reimburse the incremental travel and entertainment expenses incurred by a non-Associate spouse (or spousal equivalent, or guest) of a Company Associate only if the expenses are incurred for Company business purposes. The expenses must be recorded as “Spousal Travel Expenses”, contain a valid business purpose documented in the comments and must be approved by the Department Lead.

The value of incremental reimbursed travel and entertainment expenses incurred by a non-Associate spouse (or spousal equivalent, or guest) of a Company Associate will be included as imputed income in the Associate’s taxable compensation.

XII. Additional Non-Reimbursable Expenses

In addition to the non-reimbursable items noted throughout the policy, the following are some additional examples of expenses that will not be reimbursed (not all inclusive):

- Shopping and entertainment subscriptions (monthly or annual) such as Amazon Prime, Walmart+, Audible, Spotify, Sirius, etc.
- Charitable contributions (As noted in the [Gift and Entertainment Policy](#), these expenses must be via check or wire)
- Lost or stolen items. (For lost luggage costs, Associates should make claims under American Express Corporate Card.)
- Additional expenses for related personal travel (additional hotel nights, meals, extended rental car, etc.).
- Dues for non-job-related organizations.
- Purchase of briefcases, laptop cases, luggage, or similar items for personal use.
- Wireless and computer accessories to replace those forgotten or lost while traveling.
- Purchase or rentals of formal wear for Company-related business or social events.
- Boarding of pets.

XIII. Policy Amendments

This policy supersedes all previous versions of the Travel and Expense policy. Future changes to the policy will be documented within.

XIV. Policy Administration

The Indirect Procurement and Expense Audit departments are responsible for the development, implementation, training and oversight of this Policy and the compliance procedures outlined above.

Internal control objectives, and assigned responsibilities is achieved through the cooperative effort of the Executive Leadership Team, together with their respective designees, who are responsible for incorporating these objectives into routine procedures and department controls.

Changes to this Policy will be maintained by the Indirect Procurement and Expense Audit teams. All changes must be approved by the SVP SBS, CFO, VP of Internal Audit, and VP of Ethics and Compliance.

XV. Policy Violations

Associates are responsible for understanding and complying with the requirements of the Travel and Expense Policy. Violations of this policy will result in appropriate disciplinary actions, up to and including revocation of the Corporate Card (if applicable) and/or termination of employment.

If you are uncertain whether a certain type of purchase is allowable under the requirements of this policy, discuss the matter with your manager, department head or the Expense Support team (details below in Key Contacts). Associates must promptly report actual or suspected violations of the Travel and Expense Policy to their direct supervisor, another manager, Human Resources or to the Check-in Line.

XVI. Related Information

a) *Related Policies and Resources*

- [P-Card Policy](#)
- [Code of Conduct](#)
- [Gift and Entertainment Policy](#)
- [US Foods Telecom Reimbursement Program](#)
- [Mileage Reimbursement Policy](#)
- [Associate Handbook](#)
- [Flexible Work Policy](#)

b) *Key Contacts*

- USF Travel (Corporate Travel Management (CTM))
Email: usfoods@travelctm.com
Phone (24 hours): 866-206-7998
- Expense Report Support
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