	Document Identifier FIN-POL-0001-US-GDL-02	Effective Date December 15, 2020
	Revision Number 2.0	Location US
DEPARTMENT: Finance		
SUBJECT: Guidance on Travel and Expenses for Service Providers		

Travel and Expense Guidelines for Consultants, Contractors, Vendors, etc. (“Service Providers”)


Reasonable out-of-pocket applicable expenses incurred in accordance with Trevena’s Travel and Expense Policy will be reimbursed at cost to Service Providers provided that such expenses are deemed appropriate business expenses and the expenses are properly reported and accompanied by appropriate supporting documentation. Out-of-pocket expenses are those incremental expenses the Service Providers incur in the delivery of the services provided. For example, ongoing home office expenses, would not be considered out-of-pocket and are not reimbursable.

Any Service Provider requesting reimbursement for any such reimbursable expense is required to complete a standard expense reimbursement form and submit the completed form, along with all supporting documentation, to the Company's designated supervisor. Appropriate supporting documentation includes the original receipt, invoice, or other similar evidence of payment. Credit card statements are not generally considered acceptable supporting documentation and should only be used in the absence of a receipt on an exception basis.

All Service Providers are expected to use good business judgement when incurring reimbursable expenses.

Expenses incurred shall conform to Trevena’s standard expense guidelines below:

- a) **Airline Travel** – actual costs of the airfare shall be charged. Coach class is required to be booked for all flights within the United States. Any exceptions must be approved in advance by Trevena senior management or their designee. International flights must also gain prior approval from the company designee. Trevena will not pay for any first-class travel or for travel or expenses for individuals other than the Service Provider (such as spouses, partners, or family members). No hourly labor rate shall apply during travel times unless Consultant’s written agreement with Trevena specifically allows such compensation. Service Providers shall schedule airline travel fourteen (14) days in advance, unless otherwise agreed to in writing by Trevena. The cost of reasonable ground transportation, parking, etc. for business travel shall be charged at actual cost incurred, including any reasonable gratuities.
- b) **Ground Transportation** – in the event Service Providers utilizes his/her own vehicle to travel to the venue of a scheduled event, the current IRS mileage standard per mile shall be charged plus any tolls and/or parking costs incurred. If the Parties agree to the use of a rental car, actual costs plus fuel and tolls will be reimbursed. Single travelers renting a car must rent “intermediate-size” automobile or smaller. When traveling in a group, renting a vehicle appropriate to the group size is reimbursable. Rail transportation may be a more convenient means of travel than airline or automobile. Fares are reimbursed at coach class rail rates unless previously approved by Trevena’s senior management or their designee.
- c) **Taxi/Car Services** – Taxi or car services, such as Uber or Lyft used in connection with travel for Services will be reimbursed in full. "Black Car" or "limousine" services (including such services as Uber Black and Lyft Lux) are not reimbursable unless approved in advance by the Company's CEO or her/his designees.
- d) **Lodging** – standard, single room rates shall be charges using reasonably priced facilities.
- e) **Meals** – Reasonable costs of business meals in connection with the provision of Services will be reimbursed in full. In

	Document Identifier FIN-POL-0001-US-GDL-02	Effective Date December 15, 2020
	Revision Number 2.0	Location US
DEPARTMENT: Finance		
SUBJECT: Guidance on Travel and Expenses for Service Providers		

all cases, the people who attended the meal and the business purpose should be written on the receipt. The cost of meals for a service provider not traveling for Services are generally not reimbursable.

Reimbursement will be on the basis of actual costs including taxes and reasonable tips (15-20%). To comply with tax regulations, the following information must be included on the expense report for all business meals:

- Name, title, and company of all attendees
- Name and location of establishment where event took place
- Amount and date of expense
- Specific business topic(s)
- Detailed credit card slip outlining charges must be attached

Guidelines for total or per-meal expenses are as follows:

- Breakfast: **\$15.00** dollars
- Lunch: **\$20.00** dollars
- Dinner: **\$50.00** dollars; or
- Total per Day: **\$85.00** dollars

- f) **Incidentals** – incidentals such as personal items, in-room movies and other forms of entertainment are not reimbursable by Trevena, as well as personal expenses, without exception, such as health club or spa, clothing, souvenirs, gifts, flowers, dependent care, optional travel/life insurance and pet care.


Expense Reporting and Documentation Requirements

Original receipts are required for all expenses over \$25.00 USD, or equivalent, and must indicate vendor name, location, date of expense, description of item(s) or service(s), and proof of payment (i.e. check, credit card imprint, paid cash receipt). The original receipt completed by the vendor must be attached to the expense report when submitted. Receipts must be made out to the employee, not the Company. If a receipt is not available, a copy of the credit card statement and a full explanation of the expense and reason for the missing original receipt are required. Photocopies of receipts will be accepted only with a detailed explanation as to why the original is unavailable.

The IRS code requires reimbursable expenditures to be supported by adequate records which clearly establish that they were (i) ordinary and necessary, (ii) reasonable in amount and (iii) incurred for a valid business purpose. As such, please provide the following information on your expense report:

- a) the identity of the vendor or supplier must be indicated;
- b) the business purpose for the expenditure must be stated; and,
- c) the identity and business relationship of others participating in the event (e.g., entertainment, business meal, etc.) covered by the expenditure must be stated

Original itemized receipts (e.g., itemized hotel bills, airline passenger receipt coupons, automobile rental invoices, taxi fares, parking receipts, telephone bills) must be submitted in an organized manner maintaining a chronological order. No receipts are required for mileage allowances.

	Document Identifier FIN-POL-0001-US-GDL-02	Effective Date December 15, 2020
	Revision Number 2.0	Location US
DEPARTMENT: Finance		
SUBJECT: Guidance on Travel and Expenses for Service Providers		

In the rare event that neither a receipt nor proof of payment is available (accidentally destroyed, lost, etc.) the specific reimbursement must be approved by the Service Provider’s direct supervisor.

Incomplete or incorrect expense reports will be returned to the submitter for corrective action and may result in delay or non-reimbursement. Disregard for Company policy or altering of receipts may result in breach of contract.

When required, the following table sets forth an acceptable receipt for the indicated expense, provided that the receipt clearly displays the amount and date of the expense.

Expense Type	Acceptable Receipt
Air transportation	Travel itinerary
Rail transportation	Boarding pass with total amount and date or Credit Card statement
Rental car	Rental bill/receipt; or E-receipt
Parking	Garage receipt or monthly bill
Taxi/limo/ridesharing/car services	Taxi receipt, or invoice marked as paid
Tolls	Monthly Statement with reimbursable items highlighted
Hotel	Detailed (itemized) hotel bill/folio; or itemized E-receipt. In addition, any hotel meal over \$25.00 requires a receipt. Any hotel meal over \$75.00 per attendee requires an itemized receipt.
Meals	Restaurant receipt for any meal over \$25.00. Restaurant receipt and itemized bill inclusive of all charges and tips for any meal over \$75.00 per attendee.
Business entertainment	Receipt (varies depending on type)

All expense reports must be submitted to Company within thirty (30) days of incurring the expense or after returning from a business trip. All travelers are responsible for promptly submitting expense reports and complying with this policy.

If you have any questions about the specifics of what is reimbursable, please contact Trevena for a full copy of the Travel and Expense Policy.