

TRAVEL AND EXPENSE MANUAL

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INTRODUCTION

Welcome to the Cox Travel and Expense Manual!

On behalf of your Finance colleagues, we welcome you to our Company's Travel and Expense ("T&E") Manual. The T&E Manual is intended to assist you in making cost effective and time efficient travel arrangements, while acquainting you with the T&E's policies and procedures.

You should read, understand and comply with all provisions of the manual. It describes many of your responsibilities as a COX employee and outlines the processes and procedures to facilitate secure, timely and accurate travel transactions. Our objective is to empower our employees to meet their business travel needs on behalf of COX Communications, Inc. (CCI), while providing the necessary financial controls to safeguard our Company's assets.

No T&E Manual can anticipate every circumstance or question. As CCI business needs change, we may revise, supplement, or rescind any policies or portion of the manual as the Company deems appropriate.

Again, I welcome you to the T&E Manual!

Sincerely,

Bill Fitzsimmons
VP Corporate Finance and Chief Accounting Officer
Cox Communications, Inc

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1 Introduction

1.1 Overview

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This manual applies to all employees who are authorized to travel and entertain on behalf of Cox Communications, Inc. (CCI). Each constituent of CCI has a responsibility to follow the details of this manual. This manual does not apply to non employees (independent contractors, consultants, and other stakeholders). Travel related expense reimbursement for non-employees should be considered in contract negotiations and covered in the Statement of Work.

The T&E manual is designed to assist CCI with ensuring travel and expense reimbursements are incurred in a valid, cost effective, time efficient, and consistent manner. It is intended that travel expenses be managed and reimbursed uniformly throughout CCI.

The funds expended for travel should be done in a prudent manner. An individual traveling on business for the company should neither lose money nor profit from the reimbursement.

Employees must adhere to all policies outlined in this manual, the Corporate American Express Credit Card and Cox's financial and operational policies. Failure to comply can result in suspension from the T&E program and corrective action up to and including termination of employment. Periodic audits will be performed to ensure the traveler is in compliance with the policies and procedures.

1.2 T&E Manual Highlights

These highlights provide a quick overview of the T&E Manual and are not all inclusive. The manual should be read in its entirety for a complete understanding of all policies and procedures.

Primary Requirements

- Cox Travel Services **must** be used to book airline, hotel and car rental reservations.
- Employees meeting any or all of the following criteria should obtain a Corporate American Express (AMEX) card:
    - Travel three or more times a year
    - Entertain five or more times per year
    - Manager of direct reports
- Employees who are unable to obtain a corporate AMEX should refer to other methods of expensing company travel.
- The Corporate AMEX card should **only** be used for valid business expenses.
- Expense reports must be submitted no later than 30 days following the completion of each trip or date expense was incurred.
- **All** travel reimbursements will be paid by ACH direct deposit.
- It is the responsibility of both the manager and the employee to ensure that funds expended for travel are done in a prudent manner.

Cash Advances

- The use of travel advances is **highly discouraged.** Alternate payment methods are detailed in the policy.
- Travel advances should never be processed using Pcard convenience checks.
- If travel advances are issued, expense reports must be submitted within seven days of trip completion or date expense incurred.

Business Meals and Entertainment

- Detail receipts must be submitted for business meals over $25.
- Detail receipts are required for all entertainment expenses, regardless of amount
- Day trips requiring five or more hours qualify for a meal reimbursement.

- The most senior member of the management team is responsible for payment and reporting the expense.

Transportation

- All travel within the continental U.S. whether air, rail, or bus, should be booked in coach class.
- Non-refundable tickets should be purchased, when applicable.
- All unused tickets purchased from Cox Travel Services must be utilized in the booking of future business travel and must not be used for personal travel.
- Avis, Hertz, Enterprise, and National are company-preferred rental car vendors and should be booked accordingly. Cox negotiated insurance is included in the rates.
- CCI travelers are authorized to book a midsize/intermediate car category, based on the number of employees traveling (generally three or less employees), length of stay, and luggage capacity.
- Employees must decline the pre-purchased gas option and refill the rental car to the appropriate fuel level before returning the vehicle.
- Travelers using rental cars in the continental USA should not purchase the optional collision insurance coverage offered.
- Cox does not reimburse travel club or airport club memberships (e.g. Admirals Club, Sky Club) unless otherwise specified in this manual.

1.3 Travel Expense Approval

All expenses require the review of receipts and approval from the employee's immediate supervisor. An additional approval from a project sponsor may be required if the project is supported by another Cox business unit, such as Corporate. No employee is authorized to approve their own or superiors' travel expense report. Approved expenses must be within policy and abide by the established approval levels. The department manager or director who has profit and loss responsibility is ultimately responsible for monitoring travel within their department to ensure it is within their budget.

1.4 Expense Report

Expenses for travel on official Cox business are reimbursed only after expense reports are submitted for payment. Employee expense reports should be submitted for reimbursement within 30 days of completion of travel or incurring the expense.

1.4.1 There should be a separate expense report created for each business trip. Each report must clearly identify the business purpose of the expense submitted for reimbursement.

1.4.2 Additionally, expenses relating to corporate projects require project sponsor approval. Before an expense report can be submitted for payment, it must be approved by the employee's immediate supervisor and project sponsor for corporate projects.

1.5 Documentation and IRS Receipt Requirements

1.5.1 Original receipts must include the name of the vendor, location, date, dollar amount, and description of purchase. When a receipt is not available, a full explanation of the expense and the reason for the missing receipt is required. Alternatively, detailed credit card transactions may be submitted if receipts are lost. Detailed receipts must be submitted for all entertainment expenditures and all other travel expenses $25 and over.

1.5.2 The passenger receipt or a copy of the invoice/itinerary email is acceptable for documenting airline costs.

1.5.3 Itemized hotel receipts must always be submitted.

1.5.4 Business meals and entertainment expenses require the following documentation (required by CCI and IRS) and must be submitted with an expense report:

- Names of individuals present (including name of employee submitting expense report, their title, and company name).
- Specific business topic discussed or recognized
- Food and entertainment at traditional social and recreational activities (e.g. office party, picnic or outing) for the benefit of all employees, is considered fully deductible and recorded as Employee Relations

1.5.5 Required receipts must be submitted with all expense reports and itemized without exception prior to approval and payment.

Failure to comply with this regulation can result in the expense not being reimbursed until such documentation is received.

1.6 ACH (Direct Deposit) Payments

Employees must be enrolled in Cox's ACH payment program with Accounts Payable and will receive their reimbursement for out of pocket expenses via direct deposit.

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2 Corporate Travel

2.1 Overview

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Cox Travel is the designated company resource for employees traveling on behalf of the company. Cox Travel enables Cox to leverage our buying power with travel vendors who can offer discounts on hotels, airfare, car rental, and other travel necessities.

2.2 Resources

For corporate security reasons, it is **required** that all aspects of your travel itinerary, including air, car, and hotel reservations be booked through Cox Travel Services. In the event of an emergency, Cox Travel Services will work in conjunction with Corporate Security and iJet (our risk management and crisis response vendor), to verify the location and safety of all CCI employees. Employees traveling on company business **must** make all reservations through Cox Travel Services in order to obtain discounts and benefits negotiated on CCI's behalf.

In order to increase Cox's negotiating power with preferred suppliers and receive negotiated insurance benefits, Cox Travel Services bookings must be made using any of the following ways:

- Cliqbook, the online reservations system (http://www.coxtravelservices.com/): This method is preferred for simple domestic air, car, and hotel reservations. Travelers must complete an online travel profile. Online reservations save Cox 50% of the booking costs compared to phone reservations.
- Phone: You may make your reservations directly with Cox Travel Services toll-free at (800) 255-4883 or locally in Atlanta at (678)-645-0200, 8am to 8pm EST.
- Email: You may also send your travel request to travelreservations@cox.com.

Travel reservations made through Cox Travel Services will be followed by an email notification confirming receipt of itinerary. Upon confirmation of bookings, you will also receive an invoice/itinerary detailing your travel arrangements. This document should be immediately reviewed for accuracy and can also be used for expense reporting purposes.

2.3 Corporate American Express Card Program

All travel and entertainment expenses related to official Cox business must be charged to the Cox Corporate American Express Card (AMEX.) This applies to all employees meeting any or all of the following criteria:

- Travel three or more times a year
- Entertain five or more times per year
- Manager of direct reports

The Corporate AMEX Card should only be used for official Cox business; however, it is recognized that some minor personal charges for incidentals may also occur on the AMEX card while traveling. Personal card usage is highly discouraged, and Cox will be conducting random audits to evaluate this activity. The cardholder will be accountable for all expenses charged to the corporate card, and will be directly responsible for timely and full payment of **all** personal charges incurred.

2.3.1 The AMEX Card may be used for the following travel purchases within the parameters of this manual.

- Air Travel and Ground Transportation
- Lodging
- Meals

- Entertainment

2.3.2 Corporate AMEX Card benefits include the following:

- Annual fee waived
- Cox will submit payments directly to AMEX for expense reports that are submitted and approved by the traveler's manager when processed in the Automated T&E tool.
- Travel and life insurance
- Baggage insurance
- Emergency assistance

2.3.3 To apply for a Corporate American Express Card, please visit http://insite.coxenterprises.com/travel. The application must be approved by your manager and directed to CEI Corporate American Express Card Program Administrator. It is the responsibility of the employee and manager to ensure all cards are collected prior to termination to avoid any unpaid debt. It is the responsibility of the manager to notify the program administrator prior to the required cancellation date.

2.4 Payments

Each card is the responsibility of the employee, including prompt and full payment for amounts billed each month. Cox does not reimburse for late payment fees. Failure to promptly initiate payment to your account in full may result in cancellation of the AMEX and/or other corrective action up to and including termination of employment. Additionally, employees are still expected to meet the expectation of travel related to their position and will not be provided any other means of corporate funding to fulfill the travel required.

Payment initiation for expenses charged to the Corporate American Express Card should be submitted on an expense report along with applicable receipts documenting the transactions in accordance with Company policy via CCI's Automated T&E tool.

2.5 Meetings & Events

Any CCI department hosting a corporate sponsored meeting or group function requiring site selection, meeting facilities, vendor and contract negotiations, food & beverage functions, block of 10 sleeping rooms or more per night and/or group air reservations should contact Cox Meetings & Events Department at (678) 645-0199 or (800) 255-4883 to take advantage of their meeting planning services. Individuals negotiating and signing contracts for meetings and events is prohibited. Group/meeting travel expenses will be reimbursed based on the actual cost incurred by the traveler, while attending a group event/function. There are no fees associated with Cox Meeting & Events Department's services and should be taken advantage of regarding meeting and event programs. For more information visit

http://insite.coxenterprises.com/meetingsandevents

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3.1 Overview

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Company employees traveling on official business may travel domestically or internationally. In either case, travel should be booked at a reasonable cost. While lowest cost is preferred, the mode of travel considered reasonable provides for adequate standards of comfort, convenience, safety and efficiency. Exceptions may include travel:

- requiring complex or indirect routing
- during unreasonable hours
- that is excessively prolonged, which greatly increase the duration of the flight or result in increased cost that would offset transportation savings
- which offers accommodations not reasonably adequate for the medical needs of the traveler

The travel policies and procedures are designed to provide flexibility within these requirements and rely on the discretion of the traveler and supervisor in the stewardship of Cox funds.

The transportation expense is reimbursed based on the actual cost incurred by the traveler. Upgrades at the expense of the company are not permitted.

3.2 Class Fare

All travel within the continental U.S. whether air, rail, or bus should be booked in coach class. Every effort should be made to purchase non-refundable tickets, when applicable. Refundable tickets may be purchased at manager's discretion. Domestic First Class and domestic Business Class will not be reimbursed unless approved by Senior Management (career level 43 and above) for flights more than 2 ½ hours.

3.3 Frequent Traveler Programs and Travel Club Memberships

Tickets purchased with frequent traveler program points are not reimbursed as the value of the ticket is not readily determinable from such programs.

Cox does not reimburse travel club or airport club memberships (e.g. Admirals Club, Crown Room) with the exception of provisions reserved for Corporate Officers (career level 51 and above). For these levels, only one club membership per year is considered an allowable expense. Participation in these programs must not influence the choice of carriers if it results in an incremental cost to the company.

3.4 Baggage

Cox will pay for one checked bag of normal weight and size baggage. If baggage is lost, it is not Cox's responsibility to replace or reimburse it. However, if the traveler is charged an excess baggage fee due to the size or weight of an item being transported at the request of Cox, then the traveler will be reimbursed for the additional cost.

3.5 Cancellations, Voided, Unused or Stolen Tickets

3.5.1 Each traveler must arrange for cancellations if his/her plans change. Travelers must use Cox Travel Services 24-hour, toll-free, phone number (800) 255-4883 for changes on the road or after hour travel assistance. Travelers should request and record cancellation numbers in case of billing disputes.

3.5.2 At times, travel may be cancelled due to weather or scheduling changes by the transportation provider. In the event of a trip cancellation, the traveler must inquire with the transportation service provider in order to obtain a refund or use the ticket for a future travel date.

3.5.3 All unused tickets purchased from Cox Travel Services must be utilized in the booking of future business travel and **must not** be used for personal travel.

3.5.4 Stolen tickets must be reported immediately to Cox Travel Services

3.6 International Travel

International travel follows the same guidelines as domestic travel outlined in section 3.2 through 3.7 with the following exclusions: Any exceptions to the exclusions below must be approved by Senior Management (career level 43 and above).

3.6.1 Economy Plus is recommended on international flights.

3.6.2 Business class is permitted on flights exceeding 8 hours.

3.6.3 First Class travel is prohibited for international travel.

3.6.4 If required, passports and visas must be obtained prior to international travel. If Cox requires travel to countries for which passports and visas are required, Cox will incur the cost.

3.6.5 Foreign currency exchange is generally more favorable in the foreign country where the traveler is going than it is in the U.S. Upon the return to the U.S., it is usually best to exchange the local currency back into U.S. dollars at an airport. Some countries require that all local currency be turned in prior to departure.

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4 Lodging

4.1 Overview

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When travel requires an overnight stay, expenses for lodging are reimbursed for each trip on the basis of actual reasonable expenses. CCI has arranged for preferential room rates and amenities with numerous hotels through our Cox Preferred Hotel program. The use of Cox preferred hotels should be adhered to unless there is a health or safety concern.

4.2 Lodging Arrangements

4.2.1 All hotel reservations must be made through Cox Travel Services in order to obtain the best rate.

4.2.2 Any excessive room rate expense will not be reimbursed. Generally, room rates greater than $300 a night (including applicable taxes) must have senior management approval (career level 43 and above). Senior management approval is not needed for hotel stays in New York City unless the room rate and applicable taxes exceeds $460 a night.

4.2.3 Hotel reservations related to a conference or seminar must be done through Cox Travel Services to obtain the best group rates.

4.2.4 Any hotel room upgrade must be pre-approved by the traveler's immediate supervisor.

4.2.5 If it is necessary to cancel a reservation, the traveler must adhere to the hotel's cancellation policy. The traveler should obtain a cancellation number. Any expense incurred due to a "no show" will not be reimbursed unless approved by the traveler's management-level supervisor.

4.2.6 Frequent stay program points redeemed for hotel charges are not reimbursed, nor are the related membership fees.

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5 Automobile and Other Ground Transportation

5.1 Overview

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Employees are encouraged to consider all forms of ground transportation when traveling on business. Cox considers acceptable modes to include public transportation, car rental, taxis, limousine, shuttle, and personal automobiles. As part of Cox's Go Green Initiative, it is highly recommended that public transportation be used when available. Travelers are authorized to rent a car at their destination, where deemed reasonable, or where other less expensive transportation is not available.

5.2 Rental Car Reservations

Cox Travel Services has negotiated contracts with several rental car companies. Travelers are required to book rental reservations through Cox Travel to ensure the lowest possible rate with our preferred providers. Avis and Hertz are our co-primary preferred vendors and National and Enterprise are secondary preferred vendors. These providers should be used accordingly. CCI travelers are authorized to book a midsize/intermediate car category, based on the number of employees traveling (generally three or less employees), length of stay, and luggage capacity. All rental cars should be inspected for damage at the time of rental. Any damage found should be noted on the contract prior to accepting the vehicle. Every reasonable effort must be made to return the rental car intact (i.e., no bumps, scratches, or mechanical failures) and on time to avoid additional hourly charges. Cars should be returned to the original rental city unless approved for a one-way rental. Employees must decline the pre-purchased gas option and refill the rental car to the appropriate fuel level before returning the vehicle. Provisions for special circumstances such as gas shortages, conditions deemed unsafe, and schedule conflicts will be allowed at manager's discretion.

5.3 Upgrades

All rental vehicle upgrades must be pre-approved. Reimbursements will not be made for rentals exceeding a full size vehicle. If a traveler rents in excess of this class, they will be responsible for paying the difference in the rate, with the following exceptions:

- The traveler requires a larger car for medical reasons
- There are material transportation requirements for the business; Pre-authorization is required.
- There are no vehicles available at the requested class and/or the upgrade is free.

5.4 Rental Expense

The traveler is responsible for the cost of operating the vehicle and will be reimbursed through the expense reporting process. The Company will reimburse the traveler for:

- Daily rental charges
- Gasoline charges
- Toll charges
- Parking charges

5.5 Authorized Drivers

The minimum age requirement for renting a car is 25 years old. Drivers under this age should review the company's rental car policy found on the company's website for any applicable underage driving fees.

5.6 Insurance

Travelers using rental cars in the continental USA should not purchase the optional collision insurance coverage offered. When renting from our preferred vendors (Avis, Hertz, Enterprise, and National),

travelers must rent under the corporate discount program with Cox Travel Services in order to obtain the insurance benefits (liability and collision damage) negotiated on your behalf. When renting from all other rental car companies, liability insurance in accordance with minimum state limits is automatically included in the rate. The rental agreement must specify the drivers of the vehicle. Additionally, coverage has been negotiated through our corporate American Express program for collision damage when renting from all other rental companies. All rental car reservations must be posted to the traveler's corporate American Express card in order to obtain these benefits. All Cox insurance coverage becomes null and void if you make reservations yourself (outside of Cox Travel) even if you use the Cox ID with that vendor.

5.7 Reservation Cancellation

If a reservation must be cancelled, the traveler should contact the rental car company or Cox Travel Services directly. The traveler should obtain a cancellation number to ensure proper billing.

5.8 Accidents

In the event the traveler is liable for damage to the rented car, he/she should contact the local authorities as required, the rental car company and any designated company personnel at their location.

5.9 Club Memberships

Cox does not reimburse travelers for club membership fees offered by the rental company.

5.10 International Vehicle Rentals

When traveling internationally, the traveler should always purchase the rental car company insurance for international rentals. Cox does not have corporate discounts or insurance outside the U.S.A. Most international countries require rental car agencies to provide some liability coverage, but the amount may vary by country. In the event the traveler is liable for damage to the rented car, he/she should contact the rental car company, the local authorities as required, and any designated company personnel at their location.

5.11 Other Ground Transportation

Cox considers other modes of ground transportation to include taxis, shuttle, limousine, and personal automobile.

5.11.1 Taxi service is an acceptable mode of transportation to and from the airport and within metropolitan city areas.

5.11.2 Shuttle service is a preferred mode of transportation to and from the airport and when offered at a cost effective rate from hotels to the business destination.

5.11.3 Limousine service is considered acceptable, if the cost is less than or equal to a comparable mode of transportation.

5.11.4 Rail service is an acceptable mode of transportation to and from or between two cities where the cost is less than or equal to the comparable airfare.

5.12 Personal Automobile Use

Where appropriate, an employee may use their personal automobile for business travel. It is appropriate when it is equal to or less expensive and more efficient than other modes of transportation.

5.12.1 Insurance. It is the responsibility of the car owner to make sure they have adequate insurance. The individual should check with Cox Travel Services in order to verify what coverage, if any, applies from Cox's business vehicle insurance policy.

5.12.2 Reimbursement. Travel by personal automobile on company business, is reimbursed based on standard highway mileage guidelines set forth by Cox Communications, Inc., not to exceed the Internal Revenue Service (link to IRS site) guidelines for deductibility. This mileage allowance is intended to cover all transportation and operating costs. No reimbursement is made for the cost of repairs to the vehicle whether they result from the traveler's acts or the

acts of others. Ferry, bridge, tunnel, toll road and reasonable parking charges are allowed, in addition to the mileage allowance. A maximum of one round trip to the airport is allowed in conjunction with related parking charges. Mileage to and from the office is not reimbursable. Mileage for day trips is based on the mileage from the office to your destination.

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6 Meals and Entertainment

6.1 Overview

Meals and entertainment will be reimbursed to the employee conducting official Cox business. The costs are reimbursed for actual and reasonable costs.

6.2 Business Meals

Business meals in connection with clients, prospects or associates, with a specific business purpose, are reimbursable. Employees will be reimbursed for business meal expenses according to actual and reasonable costs.

- Personal meals are reimbursable when traveling for Cox. Day trips requiring five or more hours qualify for a meal reimbursement.
- Meals taken with other employees are reimbursable only as they relate to specific company business. These meals should be classified as an entertainment expense.
- It is customary to tip for meals. The maximum tip amount is 20% of the cost of the meal.
- The most senior member of the management team is responsible for payment and reporting the expense.

6.3 Entertainment

Employees will be reimbursed for entertainment expenses authorized by management in which a business discussion takes place during, immediately before, or immediately after the event. Examples of such expenses include:

- Sporting events
- Theater or movie events
- Trade show entrance fees
- Activity events such as golf, tennis, etc.
- Offsite business meals taken with other employees

Employees will be reimbursed for entertaining customers if the person entertained has a business relationship or potential business relationship with Cox. The employee submitting the report must always be present at the entertainment event.

6.4 Expense Matrix

Cox utilizes an expense matrix to provide guidelines for employees.

EXPENSE MATRIX

The per day meal guidelines are as follows as of 2008:

GROUP 1 - $85 : New York, Los Angeles, Washington DC, San Francisco/Oakland, Boston, Chicago, UK and other European destinations, Asia Pacific.

GROUP 2 - $65: Atlanta, Miami, Palm Beach, Tampa-St. Petersburg, Orlando, New Orleans, Canada, Detroit, Oklahoma City, Phoenix, Pittsburgh, San Diego, Santa Barbara, Anaheim, Orange County, Seattle, Austin, Dallas/For Worth, Houston, Baltimore, Virginia Beach, Northern Virginia, Honolulu, Providence, and Las Vegas

GROUP 3- $55: All other locations.

Actual meal expenses must be reported on your T&E; however, the weekly **average** for meal charges while traveling must not exceed these amounts.

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7 Telephone Expenses

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Travelers will be reimbursed for business phone calls that are considered necessary, have a business purpose, and are documented on an itemized bill. Personal calls are allowed within a reasonable limit to keep in touch with family. Telephone usage with an air phone is prohibited except under emergency situations.

7.2 Wireless Hot Spots

Cox does not reimburse for wireless connections in locations designated as hot spots. Airport hotspots will only be approved at the discretion of the supervisor. Cox does reimburse a traveler who needs to gain internet access at their hotel. The charges should be reasonable and customary and itemized on the hotel bill, when applicable.

7.3 Cell Phones

Cox will reimburse an employee for cell phone usage of a non-company phone based on an individual pre-approved basis. Cell phone reimbursement is only allowed when it is pre-approved as part of the person's employment and job requirements. Employees must submit documentation showing total minutes included in the plan agreement and total cost of phone bill. Employees must also complete the provided cell phone calculator.

Link to cell phone calculator

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8 Non-Reimbursable Expenses

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Cox provides a listing of non-reimbursable expenses when an employee is traveling on business for the Company. This list is subject to change by management and is not all inclusive. Expenditures not reimbursed through the T&E process include:

- Capital Expenditures (i.e. Furniture and Fixtures, Computer Software/Hardware, Machinery and Equipment)
- Inventory
- Costs incurred by failure to cancel transportation or hotel reservations (unless approved by manager)
- Fines for automobile violations
- Loss/theft of cash advance funds or company-paid airline tickets
- Loss/theft of personal funds or property
- Expenses not directly related to the purpose of the trip
- Hotel movie rentals/airline headsets/travel pillows
- Frequent Traveler memberships
- Airline club membership dues, i.e. Sky Club, Admiral Club Room (except as noted above)
- Car washes
- Expenses related to vacation or personal days while on a business trip
- Golf fees (when not associated with company business)
- Laundry/valet services when travel is less than 5 days
- Lost baggage
- Luggage and briefcases
- Magazines, books, newspapers
- Subscriptions (should be handled via P-Card)
- Medical bills incurred during travel
- Non-compulsory insurance coverage (annual fee)
- Personal entertainment, including sports events
- Personal property insurance
- Personal toiletries
- Pet care or boarding
- Postage costs, postcards
- Professional memberships (should be handled via P-Card)
- Repairs due to accidents
- Routine vehicle maintenance/tune-ups
- Shoeshine
- Purchases for clothing unless purchase is due to lost luggage and pre-approved by manager
- Clothing – rental, i.e. tuxedos
- Travel Rewards Membership Fees
- Child Care
- Cox issued cell phone (should be paid with department P-Card)

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9 Insurance

9.1 Overview

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Cox has insurance that covers traveling employees. It does not cover normal employee commuting. Business travel coverage starts at the time an employee departs their residence and ends when they arrive at their residence.

9.2 Coverage Domestically

Cox provides several types of insurance that apply to all employees traveling on company business. These policies are provided at no cost to the traveler:

9.2.1 Automobile Liability Insurance (applies for travelers using company vehicles or rental vehicles used for company business)
9.2.2 Workers Compensation Insurance
9.2.3 Travel Accident Insurance
9.2.4 Collision damage
9.2.5 Personal accident
9.2.6 Excess liability

In addition, full-time employees may obtain life insurance and medical benefits under Cox's benefit plans. To obtain coverage, contact your human resources representative. To find more information on the coverage available, please use the following link.

Link to Travel Accident Insurance Coverage Information

9.3 Coverage Internationally

The insurance coverage is limited when an employee is traveling internationally. International travel is defined as travel outside the continental United States. In this case the traveler should consult with Cox Travel Services before traveling internationally, in order to determine what insurance, if any, should be purchased. To find more information regarding coverage to high risk countries, please use the following link.

Link to Travel Accident Insurance Coverage Information

9.4 American Express Corporate Credit Card Insurance Benefits

Under the terms of the company's agreement with American Express, all travelers automatically receive additional insurance benefits when all travel purchases associated with the trip have been paid for with the corporate American Express card.

This coverage includes:

- A comprehensive, 24-hour, door-to-door life insurance benefit of $350,000.00 while traveling on company business (lesser benefits are paid for certain partial disabilities).
- Baggage insurance is provided in the amount of $1,250.00 for carry-on baggage and $500.00 for checked baggage.
- Rental car insurance is provided for CDW/LDW coverage on car rentals.

9.5 Personal and Company Property

9.5.1 Cox is not responsible for lost or damaged personal property during business travel. Any claim should be submitted to the traveler's insurance carrier for reimbursement.

9.6 Medical Insurance

9.6.1 An employee traveling domestically on official Cox business is not required to purchase medical travel insurance. Medical coverage is offered under Cox's health care plan.

9.6.2 It is the responsibility of the employee traveling on official Cox business to make sure they have adequate medical health coverage for international travel.

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10 Advances

10.1 Overview

Employees are highly discouraged from using cash advances to pay for business travel. On occasion, an employee will request a travel advance. The advance must be pre-approved prior to the travel date by supervisor and finance management. Advances are only issued for official and allowable travel expenses for non-corporate American Express cardholders. Special circumstances for travel due to natural disasters and inclement weather for recovery areas as well as international travel where American Express is not widely accepted will be made available. Please see the FAQ section at the end of this policy for more information on travel advance alternatives.

10.2 Advances for Employees

An employee may have only one cash advance outstanding at any given time. The amount of cash requested should be the minimum necessary to cover anticipated out-of-pocket expenses. All cash advances must be accounted for on a travel expense report within seven days after completion of the trip. Unused dollars from the advance should be repaid when submitting the travel expense report. An unused cash advance must be returned immediately when a trip is canceled or postponed more than seven days. Employees not in compliance (i.e. outside of the seven days) will be sent a notice to request funds immediately, authorized payroll deduction, or account for outstanding advance by submitting the applicable expense report immediately. Failure to properly account for cash advances may result in:

- Notification sent to employee's supervisor/manager
- Suspension or cancellation of cash advance privileges
- Non-reimbursement for out-of-pocket expenditures
- Reduction in wages to reimburse Cox for unused amount of advance
- Any unused dollars not returned within a reasonable amount of time may be reported on the employee's W-2, requiring taxes to be paid.
- Corrective Action up to and including termination

Advances must be documented in the expense report as a negative amount so that a net amount owed (if any) is submitted for reimbursement. Travel Advances should never be processed through Pcard convenience checks.

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11 Other Travel Expenses

11.1 Overview

This section outlines other travel expenses and how they are handled for reimbursement.

11.2 Family/Spouse Travel

Usually spouses/partners who accompany employees on business trips do so for personal reasons and at personal expense. Trips related to achievement travel are eligible for reimbursement. Senior management (career level 43 and above) must approve travel reimbursement for spouses/partners in advance

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12 Frequently Asked Questions

12.1 FAQs

12.1.1 Q: How do I apply for Corporate American Express card?

A: The Corporate American Express card is sponsored by Cox Enterprises. Applications for the card can be submitted online on the Cox Travel Services website: Link to Corporate AMEX Application. The application must be reviewed and approved by your department management. Please contact the program administrator should you have any questions at 678.645.0161.

12.1.2 Q: What happens if I am denied?

A: Contact your local management and the program administrator (678.645.01 61)for information on obtaining a company-backed corporate card. The company backed card must be approved by local senior management (career level 43 or above) and by the Chief Accounting Officer in Atlanta.

12.1.3 Q: How does the Corporate American Express card affect my personal credit?

A: American Express uses your personal credit report to review your creditworthiness for card issuance decisions. If you are approved for a Corporate Amex, it is not reported as an active line of credit on your personal credit. The only items that appear on your credit report are Amex's periodic account review inquiries. As a result, obtaining a Corporate Amex does not negatively impact your personal credit; however, failing to pay your Corporate Amex card bill timely can impact your personal credit.

12.1.4 Q: What happens if I default on my Corporate American Express account?

A: As a cardholder, you are responsible for ensuring that your Amex account remains current. If you default on your account, Amex will attempt to collect any delinquent balances from you, and report the delinquency on your credit report. If they are unsuccessful collecting delinquent balances from you, they will contact the Cox Program Administrator regarding the account. Failure to promptly initiate payment to your account in full may result in cancellation of the AMEX and or other correction action up to and including termination of employment. In addition, employees are still expected to meet the expectation of travel related to their position and will not be provided any other means of corporate funding to fulfill the travel required.

12.1.5 Q: Can I accumulate rewards points if I use a Corporate Amex?

A: Yes. Employees are allowed to participate in Amex's Rewards program; however, employees must register for the Amex Rewards program, if not currently participating. Amex charges an annual fee of $75 for corporate card participants (at the cardholder's expense). Please contact Amex to inquire whether your corporate and personal Amex cards can be linked. Please be aware that you can only link your Corporate Amex to other Amex cards. Additional information is available below.

Link to AMEX Membership Rewards FAQ

Fees:

http://www.membershiprewards.com/catalog/splashtemplates/TermsSplash.aspx?rfs=1

There is a $40 annual fee for participation in the program, except as otherwise provided below. There is no fee for the program for Rewards Green, Preferred Rewards Green, Rewards Gold, Preferred Rewards Gold, Rewards Plus Gold, Business Membership Rewards, Business Green Rewards and Business Gold Rewards. The annual fee to enroll a Corporate Card in a rewards program is $75. There is an additional $10 annual fee for each Business Charge Card or Business Credit Card linked to a Membership Rewards account with other enrolled charge cards, unless you have an Executive Business Card, or any Additional Card of an Executive

Business Card, or a Business Membership Rewards Card, or any Additional Card of a Business Membership Rewards Card linked to the same Membership Rewards account.

The annual program fee is non-refundable and will be billed to your Card account on the enrollment date or the enrollment date anniversary as the case may be. The enrollment date will be the day Amex completes the processing of your program enrollment.

12.1.6 Q: If my Corporate Amex payment is late, will I be charged a late fee?

A: If American Express has not received your payment within 45 days after the statement closing date, you will be charged a $29 flat fee at 45 days. At 60 days, you will be assessed 2.99% and also every billing cycle thereafter that that payment is delinquent.. As stated in the T&E policy, employees will not be reimbursed for late fees. It is the employee's responsibility to follow the status of the expense report to ensure timely payment. Employee's failure to initiate payment to AMEX in full may be subjected corrective action up to and including termination.

12.1.7 Q: What happens if I purchase airfare in advance of my business travel?

A: Advance airfare T&E reports can be submitted prior to the date of actual travel. The T&E can be completed through the normal T&E submission process. Upon submission, note on the T&E report the charge is for advance airfare, the location of the trip and the actual trip dates. As supporting documentation, include the airfare e-itinerary/receipt received via email from Cliqbook.

12.1.8 Q: Are employees required to use Cox Travel Services to book business travel?

A: Yes. Cox Travel Services' goal is to negotiate the best rates available for our employees. If you find a cheaper rate on a discount travel website, please inform Cox Travel Services; however, employees are still required to book business travel through Travel Services. In the event of a disaster, Cox is able to locate all employees who have booked travel through the Company.

12.1.9 Q: If my business trip is cancelled, what happens to my plane ticket?

A: Airfare that is booked through Cox Travel Services is logged under your travel profile. Any cancelled airfare credits are tracked in your profile by Cox Travel Services. If you purchased a non-refundable ticket, the airline will issue you a credit for the cancelled airfare. The credits remain in your Cox Travel profile. You can use the credit towards the next business trip airfare booked through Cox Travel. If you purchased a refundable ticket, you will automatically receive the refund back onto your corporate card.

12.1.10 Q: What if I cancel my business trip, but I have been reimbursed for my plane ticket?

A: The same answer to the previous question applies. You will be able to use the credit towards you next business trip. The cost incurred for the reimbursed plane ticket will be used towards the next plane ticket for a business trip. If the cost of the subsequent trip is less than the credit, then the remaining credit will stay in your profile until completely used. If the cost of the subsequent trip is more than the credit, you will only have to pay the difference between the credit and the ticket price. You will only need to submit a T&E reimbursement for the subsequent business trip for the difference in credit and price, not the entire cost.

12.1.11 Q: What if I am unable to find the flight itinerary or hotel location that I need?

A: If you need a specific flight itinerary, but you are unable to find it on Coxtravelservices.com, please contact a Cox Travel Agent via phone. They will be able to help you create the appropriate itinerary. The same applies for hotel accommodations and rental cars.

12.1.12 Q: Travel advances are highly discouraged. What are my alternatives?

A: If an employee is traveling for business purposes and is not eligible for the Corporate American Express program, we recommend that locations explore alternative means of booking travel rather than issuing travel advances. An example of travel advance alternatives is the department manger using their Corporate Amex to book the airfare and lodging expenses on behalf of the employee. The employee would be responsible for meals and incidentals until

reimbursed through a T&E submission. The department manager may also contact CEI American Express Corporate Card Administrator to discuss other options (Kristina.marquez@coxinc.com).

The manager can contact the hotel directly and obtain an authorization form. The hotel usually requires that the cardholder fax over the completed authorization form, a copy of their credit card (both front and back) and a copy of their driver's license. This form will be on file with the hotel and payment arrangements in place for when the employees arrives for their stay. Additionally, if the employee will be staying at the same hotel frequently or for an extended period of time, the same authorization form can be kept on file for future use.

12.1.13 Q: How can I apply any outstanding airfare credits towards my next business trip?

A: When you log into your Cliqbook account to book your next business trip airfare, you will be asked if you'd like to apply any outstanding credits towards the trip you are about to book. If you choose "yes", the credit should be automatically applied to the cost of your upcoming trip less the applicable change fee (e.g., Delta's change fee is $100). If for some reason, you are unable to find your credit in your online travel profile, contact Cox Travel by phone and they will be able to assist you with book your travel.

12.1.14 Q: Am I reimbursed for side personal trips when business travel requires extended stay?

A: If an employee is required to extend travel for more than 2 consecutive weeks, reimbursement for side personal trips may be reimbursable with manager approval. The comparison of costs should be made with the airfare cost had you traveled from/to (your home city) during the regularly scheduled business period. Items that are reimbursable are airfare, hotel, rental car, meals, and parking costs. All guidelines that applied for the business trip (e.g., meal guidelines) also apply for the weekend stay. Costs for any additional stay should be reasonable.

12.1.15 Q: Can I travel early to a location or extend my stay for a valid business trip?

A: Employees may travel early to a location or extend stay following the business trip. Lodging and meal expenses are only reimbursable for the valid portion of the business trip. Expenses associated with extra days are not reimbursable to the employee.

12.1.16 Q. What are reasonable tips?

A: Please see the following link for guidelines. http://www.infoplease.com/ipa/A0193529.html

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13 Appendix

13.1 Forms and Templates and Related Polices

13.1.1 Link to Travel & Expense Template

13.1.2 Link to cell phone calculator

13.1.3 Corporate AMEX Application

13.1.4 Link to Conflict of Interest Policy

13.1.5 Link to Cox Ethics Policies and Forms

13.1.6 Career Level Description Matrix

Career Level	Career Level Description
Officer Career Group	
=>53	Senior Officer
52	Officer (& GM > $200M revenue)
51	Officer (& GM < $200M revenue)
Executive Career Group	
43 & 44	Executive III (Exec Dir, CBS/CMI VPs, & VPs > $200M revenue)
42	Executive II (Corp Dir, & VPs/Dir < $200M revenue)
41	Executive I (Other Corp Dir & Dir > $200M revenue)
Management Career Group	
34	People/Functional Leader IV (Managers)
33	People/Functional Leader III (Managers)
32	People/Functional Leader II (Managers/Supervisors)
31	People/Functional Leader I (Supervisors)

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