

# Teva Global Corporate Travel & Expense Reimbursement Guidelines

## For Third Party Travelers (North America)

### **1.0 Consultants and Contractors**

Non-employee travelers are required to use Teva's Designated Travel Agency (DTA) when traveling on behalf of Teva and when Teva will be paying the expenses (directly or indirectly), except if otherwise required under contractual obligation or their own relevant Company policies. Non-employee travelers are also required to follow these guidelines, unless otherwise stipulated in a "Fee for Service" agreement.

- Reimbursement of travel-related expenses will be based on an Expense Report Form and detailed/itemized supporting documentation (receipts, invoices) for claimed expenses submitted by the non-employee to the Direct Manager of Teva internal sponsor for which the services are being provided, unless a different process is specifically defined within the third party agreement pertaining to travel or "out of pocket"/billable expenses. When approved by the trip approver, documentation must be forwarded to Finance or relevant Finance Shared Service Center for reimbursement.
- Non-employee travelers should verify with the local Teva Human Resources Department or Teva Travel Operations manager if insurance coverage is extended to the non-employee (i.e. travel-related, baggage, car rental, etc.).
- Non-employee traveler daily allowance expenses will be reimbursed according to their contract provisions with Teva.
- Pre-trip approvals for non-employee travelers must be obtained in accordance with Teva's global standards for pre-trip approval. Pre-trip approvals specific to HCP and/or GO travel must also comply with global, functional, regional and local Compliance policies and procedures related to the treatment of HCPs or GOs.
- In countries where an automated pre-trip approval system is available, non-employee pre-trip approvals should be processed manually and not through the system (unless required by local customary practice).

### **2.0 Reservation Procedures**

All travel arrangements for air, rail, hotel, car rental and ground transportation service must be made through Teva's DTA, or expenses may not be reimbursed. All reservations made through the DTA will be compliant with Teva policies. Complete travel itineraries showing all travel-related bookings must be attached to expense reports for reimbursement.

Contact [GlobalTravelOperations@tevapharm.com](mailto:GlobalTravelOperations@tevapharm.com) to register with Teva's DTA. The 3<sup>rd</sup> Party traveler will need to complete a "Company Travel Profile" form and the "3<sup>rd</sup> Party Traveler Travel Profile" form before any reservations can be booked.

### **3.0 Preferred Suppliers**

Teva has agreements with many preferred suppliers. The discounts obtained are based on Teva's total volumes and, therefore, provide greater benefit than those obtained by any individual person and/or business unit. Travelers must use the services of Teva's preferred suppliers wherever and whenever available in order to be reimbursed for their business travel. The Designated Travel Agency has been instructed to use Teva's preferred suppliers and report deviations from the Policy.

### **4.0 Travel Approvals and Airline Class of Service**

Prior to booking any travel arrangements with the Teva Designated Travel Agency, 3<sup>rd</sup> Party Travelers are required to get pre-trip approval in writing via email from the internal Teva sponsor of the 3<sup>rd</sup> party contract (or according to the parameters of the contract/agreement). The email approval should accompany the 3<sup>rd</sup> Party traveler's travel expenses when submitted for reimbursement to Teva.

The Teva designated class of service for air travel is as follows:

The longest flight segment is taken into consideration, not the total trip duration.

- Domestic Coach
- Intl <6 hr Coach
- Intl 6 – 13 hrs Premium Coach
- Intl >13 hrs Business
- Travelers are required to accept the lowest logical fare available at the time of booking.
- Full fare tickets will not be offered and/or booked by the Designated Travel Agency unless more cost-effective fares in accordance with Policy are not available.
- Tickets will not be issued without proper approval.

### **5.0 Upgrades for Air Travel**

Upgrades at the expense of Teva are not permitted. Upgrades are allowed at the traveler's personal expense, but cannot be submitted for reimbursement. Travelers are not permitted to book air travel at a higher fare in order to use Frequent Flyer program privileges when a lower non-restrictive fare exists on the same flight.

Travelers may use free upgrades or convert personal "frequent flyer" points for upgrades as long as there is no additional cost to Teva to do so.

#### **5.1 Lowest Airfare Definition**

Travelers are required to accept the lowest logical airfare, LLF = the least expensive airfare available for purchase at the time of booking which fulfills the criteria below:

- When there are multiple preferred airline options, the lowest preferred airline must be utilized.
- Non-preferred airlines may only be selected when there is no preferred airline option available, or if selecting non-preferred airlines will result with savings to the Company of 100 USD or more.
- The arrival or departure time is within two hours of the requested arrival or departure time on Domestic trips, or within four hours of the requested arrival or departure time on International trips, unless specified in the local addendum.
- Non-refundable fares must be selected unless the refundable fare is equal or less than non-refundable fare.

- Airline options including 1 connection with lower fares than the non-stop route will be offered for international routes. The Traveler may opt for the non-stop route if available and is not obliged to take the option including connections.

## 5.2 Cancellations

Travelers are responsible for cancelling air reservations by contacting the Designated Travel Agency. If the Designated Travel Agency office is closed, the 24-Hour Emergency After-Hours Service (number provided on the itinerary) should be contacted.

## 6.0 Lodging

### 6.1 Hotel Reservations Selection and Rate Limits

- A Teva Global Preferred Hotel Program exists in Teva's most frequented cities. The traveler is expected to take advantage of these discounts. The designated agents have access to Teva's Global Preferred Hotel Program list.
- If a Teva-negotiated rate does not exist in the destination city, the Designated Travel Agency will identify a reasonably priced alternative based on price and accommodation standards for the destination.
- Hotel reservations should not be made by the destination host, their support staff and/or DTA in the destination country, unless reservation is needed for a group of travelers (10 or more).
- Travelers may use a hotel that is not a Teva Global Preferred Hotel and book it via a housing bureau or with a hotel directly only if attending an "event" (i.e. seminar, convention or conference) which requires reservations to be made in this manner.
- In the event a hotel reservation has been made outside the DTA, the traveler should provide the reservation information to the DTA for manual insertion into the traveler's itinerary and the DTA's system for traveler security reasons.
- When selecting a hotel, careful consideration must be given to the appropriateness of the property for the business need, and selection must strictly comply with Applicable Laws and Codes. Travelers must avoid the use of hotel properties which may convey an inappropriate perception, such as hotels which are considered "resort", "casino", "spa" or luxury properties.
- The use of pre-paid or non-refundable hotel rates is strongly discouraged.
- If a traveler will be staying a week or longer, the DTA should be asked by the traveler to inquire about weekly/long-term discounts, above or beyond the preferred Teva rate, if available.
- Due to safety and legal concerns, travelers are not to use the services of online hotel/accommodation "marketplace" services such as "Airbnb" to book accommodations.
- Travelers may also use a "customer's rate" if offered and the rate is more cost effective than the rate offered by the Designated Travel Agency.
- Travelers will be reimbursed for actual hotel room costs as charged on the hotel invoice/folio.
- It is the traveler's responsibility to review and dispute any discrepancies found on the hotel bill.

Early checkout fees are only reimbursable if related to business reasons and cannot be avoided.

### 6.2 Hotel Cancellation Procedures

Travelers are responsible for cancelling hotel rooms and following these guidelines:

- If before 3:00 p.m. contact the Designated Travel Agency.
- If after 3:00 p.m. local time for the property contact the hotel directly.

- Travelers must request and record the cancellation number in case of billing disputes.  
Note: Cancellation deadlines are based on the local time of the property and vary by property.
- Travelers will not be reimbursed for “no-show” or cancellation charges unless there is sufficient evidence that the billing is in error, i.e., a cancellation number was obtained or if no-show/cancellation is beyond Traveler’s control.

## **7.0 Car Rentals with Preferred Vendors**

Teva’s Primary and Secondary Car Rental Vendors are Hertz and Avis respectively.

The Hertz and Avis rates do not include insurance coverage for 3<sup>rd</sup> Party travelers renting in the 48 contiguous United States/DC/Puerto Rico (including Canada) or Outside of the United States. Travelers are strongly advised to accept all mandatory coverage offered by the local car rental agency. Property damage/comprehensive/collision coverage must be purchased, even though they may not be mandatory. CDW (Collision Damage Waiver) and LDW (Loss Damage Waiver) is recommended and should be purchased. If a reservation is made which includes the use of a traveler’s car rental loyalty membership number, it is the renter’s responsibility to ensure the number is properly associated with Teva’s account, and does not increase the car rental pricing.

### **7.1 Car Rental Cancellation Procedures**

Travelers are responsible for cancelling rental car reservations by using the same method as their booking procedure (contacting the Designated Travel Agency or the rental car agency directly). If the car rental agency is contacted directly, the traveler must request and record the cancellation number in case of billing disputes.

## **8.0 Rail Transportation**

### **8.1 Making Rail Reservations**

Rail travel is recommended, when:

- Rail travel is more cost-effective and time efficient than airline or car travel.
- Total elapsed travel time is less than if driving

All Rail travel reservations including Amtrak, must be made through the Designated Travel Agency.

Travelers are responsible for cancelling rail reservations in a timely manner by contacting the Designated Travel Agency to facilitate a refund and avoid any penalty.

### **8.2 Rail Travel Class of Service**

Standard/Coach class service is required on all domestic rail reservations.

International rail reservations can be booked in Business Class or similar service (such as First Class, Sleeping car with single occupancy in ‘Night Trains’ etc.), with prior approval by the 3<sup>rd</sup> Party Traveler’s internal Direct Manager of the Teva Sponsor.

## 9.0 Meals & Entertainment

### 9.1 Meals

Personal meals are defined as meal expenses incurred by the individual traveler when on an out-of-town business trip.

- Travelers will not be reimbursed for personal meals when in their home city unless attending a business-related activity where meals are not provided.
- Personal Meal expenses will be reimbursed according to itemized receipts.
- Documented meals should be reasonable and only up to the maximum meal limits specified in Appendix A. Daily Meal Allowance Limits relate to the country to which the traveler is traveling.
- Exceptions can be approved by the 3<sup>rd</sup> Party Traveler's internal Direct Manager of the Teva sponsor based on certain criteria, i.e. security concerns, certain major city destinations, convention/conference pricing, etc.

### 9.2 Business Meal Expenses

Business Meals are defined as meals with Teva employees or other 3<sup>rd</sup> parties held for purposes of discussing Teva business. Business meals must be reasonable and modest, in accordance with customary practices in a given region. Travelers will be reimbursed for business meal expenses based on the limits defined below. Business meal expenses will be reimbursed only when the traveler can demonstrate a clear business purpose.

The expense report must provide the following:

- The specific business purpose of the meal
- The name(s) and title(s) of all attendees
- The Company affiliation
- Name and location where the meal/event took place
- Exact amount and date of the expense

Per-person Maximum Daily Meal Allowance limits for Personal Meals or Meals with Teva Employees and/or Third Parties (excluding Healthcare Professionals ("HCPs")) are outlined in Appendix A, and are subject to change without notice.

If the Maximum Daily Meal Allowance limits are exceeded, the 3<sup>rd</sup> Party Traveler will be personally liable for the difference. The amount in excess of the limit is to be marked as a personal expense when the expense is submitted to Teva, unless a waiver is granted by the 3<sup>rd</sup> Party Traveler's internal Direct Manager of the Teva sponsor.

#### Limits for Meals with Healthcare Professionals (HCPs) or Government Officials:

For guidelines on meals with HCPs or Government Officials, the 3<sup>rd</sup> Party traveler should contact the internal Teva sponsor who will refer to the applicable local Teva Compliance & Ethics policy on meal limits.

## 10.0 Travel Related Expenses

### 10.1 Other Allowable Reimbursable Expenses

The following incidental expenses, when directly related to business travel on Teva's behalf, may be reimbursable provided they are appropriate and are identified separately and supported by original itemized receipts:

<ul style="list-style-type: none"><li>• Airline ancillary expenses (limited to luggage, meals and seat assignments only)</li><li>• Bottled Water (when traveling on Company business)</li><li>• Business phone calls</li><li>• Car Rental Insurance</li><li>• Currency Conversion costs</li><li>• Dry cleaning/laundry for trips in excess of 7 days</li><li>• Early Check-in/Late Check-out Hotel fees (when necessary)</li><li>• Fuel for rental vehicles</li><li>• GPS in Rental Cars</li><li>• Ground transportation</li><li>• Hotel fitness club fees when not included in hotel rate (\$25USD/day limit)</li></ul>	<ul style="list-style-type: none"><li>• Hotel high-speed Internet access fees (when not included in hotel rate)</li><li>• Hotel safe rental fees</li><li>• Immunization costs, when required</li><li>• In-flight wireless connection fees (per flight)</li><li>• Office materials and services (faxes, copies) in order to complete job responsibilities</li><li>• Parking &amp; Tolls (when traveling for Teva)</li><li>• Personal car mileage (excluding normal work commute)</li><li>• Postage, freight and courier costs</li><li>• Seminar fees (with written pre-approval from Direct Manager of Teva Sponsor)</li><li>• Small customary gifts of insignificant value (except for GO's and HCP's)</li><li>• Taxis</li><li>• Tips/Gratuities</li><li>• Toll/Parking transponders (i.e. "EZ Pass") in rental cars</li><li>• Reasonable mini-bar use</li></ul>
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## 10.2 Non-Reimbursable Expenses

<ul style="list-style-type: none"> <li>• Airline membership fees/dues</li> <li>• Air, Rail, Car Rental Phone Usage</li> <li>• Annual dues on a Personal Credit Card</li> <li>• Barber/Hairstylist Expenses</li> <li>• Car Washes</li> <li>• Club memberships or fees</li> <li>• Corporate card delinquency fees or reactivation fees</li> <li>• Credit card rewards plans membership fees or personal credit card fees</li> <li>• Dependent Care</li> <li>• Donations to charity</li> <li>• Duty-Free Purchases (in flight)</li> </ul>	<ul style="list-style-type: none"> <li>• Expenses related to vacation or personal days while on a business trip for traveler or travel companion</li> <li>• Gift Cards and Contest Prizes</li> <li>• Home internet fees</li> <li>• Hotel No-Show/Cancellation Charges (except if cancellation is beyond Traveler's control)</li> <li>• Hotel Room Movies</li> <li>• In-flight wireless connection subscriptions</li> <li>• Kennel Fees/Doggie Day Care</li> <li>• Lost Cash, personal items and valuables</li> <li>• Lost Tickets</li> <li>• Loyalty or Rewards Programs Membership Fees</li> <li>• Personal Articles (toiletries, magazines and clothing)</li> <li>• Personal entertainment</li> </ul>	<ul style="list-style-type: none"> <li>• Points purchase programs to expedite status or points accrual</li> <li>• Priority airline boarding fees</li> <li>• Purchase of formal attire</li> <li>• Purchase of Luggage or Briefcases</li> <li>• Purchase of hardware, software and/or telecom devices for Company supplied phones or other Company supplied items (unless they are defective or break while traveling on Company business)</li> <li>• Satellite radio fees</li> <li>• Shoe shine, shoe repair</li> <li>• Social activities (celebrations or wedding or other personal events, birthdays, farewell parties, etc.)</li> <li>• Souvenirs, personal gifts</li> <li>• Spa services</li> <li>• Supplementary personal life insurance or other insurance premiums</li> <li>• Traffic &amp; Parking Fines</li> </ul>
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## 11.0 Exceptions for Travelers with Special Needs

Travelers who require accommodation beyond that permitted by this Policy due to special needs (i.e. medical or physical) should contact the Global Travel Operations department ([GlobalTravelOperations@tevapharm.com](mailto:GlobalTravelOperations@tevapharm.com)) for guidance.

Exceptions to Policy based upon special needs will require independent verification of request as well as applicable managerial and Executive Management member (EM) approval.

## Appendix A

<b>Maximum Daily Meal Allowance Limits</b>	
Africa	90 USD
Asia	130 USD
Australia	130 USD
Canada	140 CAD
China	420 CNY
Eastern EU	95 USD
India	3,600 INR
Israel	300 NIS
Japan	15,000 JPY
Latin America (excluding VZ)	100 USD
Russia	4,550 RUB
Turkey	70 USD
UK	85 GBP
US	140 USD
Venezuela	120 USD
Western EU	110 EUR
<p>Maximum daily meal allowance limit includes food and beverage (prior to tax and gratuity/service fees)</p> <p>Maximum daily meal allowance limit is NOT a per diem. Reimbursement will be granted based on actual expenses incurred.</p> <p><b>NOTE: Meal Allowance Limits relate to the country to which the traveler is traveling</b></p>	