

## WDI T&E Policy

The global nature of our projects often require business travel to effectively deliver our work. To ensure Imagineers understand the company's rules around travel and entertainment expenses, I want to reiterate the following guidelines that we all must adhere to in accordance with [The Walt Disney Company Travel & Entertainment Policy](#), as well as highlight required procedures for booking business travel.

### Travel Authorization

All project-based travel requires a completed Travel Authorization (TA) that is pre-approved by the appropriate Project Core Team Member, Project Manager and Project Finance. Go to your project in NexGEN to submit.

### Travel Exception

All proposed travel exceptions (airline, hotel, meals, etc.) must be routed through my office for review and approval prior to booking travel. Once approved, my office will forward to the segment controller for processing. Part of your NexGEN Travel Authorization submission.

### Airfare

- All airline reservations *must* be booked through Disney Global Travel. Employees should use Concur or the local Disney Global Travel online booking tool which are available 24/7.
- Employees are required to use the lowest logical airfare available.
- Allowable Classes of Service are as follows:

Airline Classification	Coach	Business	First
Executive VPs & Above		Int'l Travel	Domestic travel
VPs and Senior VPs		X	
Managers & Directors	<7 hours	>7 hours	
Other Salaried Employees	X		
Hourly Employees	X		

- Upgrades at the expense of the Company are not permitted.

### Hotels

- All hotel reservations *must* be made through Disney Global Travel or the Concur online booking tool, and not directly through the hotel.
- When traveling to a Disney site where company-operated accommodations are available, Imagineers must book at one of these locations using the Resort Special Reservation request form ("RSR").
- If a Disney-operated hotel is not available or if there is a business justification to stay off-property, a Travel Exception must be submitted via email for approval

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prior to booking accommodations. Imagineers should contact Disney Global Travel to evaluate cost-effective options closest to the business destination and use this information when completing the Travel Exception form.

- Safety is a key objective for our Imagineers. We have established guidelines for Glendale and Orlando based Imagineers to request local resort accommodations under certain project circumstances (i.e. extenuating demands, fatigue). Each situation must be evaluated on a case by case basis subject to pre-approval by their project executive leader, finance and human resources. For emergency situations, a direct project leader may approve a hotel stay; however, they must inform the project executive, finance and human resources for awareness. Cumulative resort stays should not exceed 5 per quarter and meal reimbursements under these circumstances are **not allowed**.

### Group Travel

- Groups of ten or more attending business meetings (e.g. productions, special events, conventions) involving overnight stays require pre-approval from the controllership and must be booked through Disney Global Travel.

### Meals

- Meals while traveling or performing company business are reimbursed according to high or low cost locations:
  - High cost locations: EMEA (Europe, Middle East and Africa), APAC (incl. Japan and greater China), and the following key U.S. cities: New York City, Honolulu, Boston, Seattle, Washington DC, and California (Los Angeles, Pasadena, Burbank/Glendale, Hollywood, Anaheim, San Francisco, Oakland and San Jose)
  - Low cost locations: Canada, Latin America and the United States except key US cities (listed above).
- Meals should not be lavish or extravagant. The current maximum thresholds for reimbursement per meal are as follows, and the actual per person amounts are generally expected *to be well below these limits*. Per person amounts in excess of these limits will generally not be reimbursed and will be payable by the employee:

Meal type	Low cost location	High cost location
Breakfast	\$40	\$60
Lunch	\$40	\$60
Dinner	\$75	\$100

### Per Diem

- Certain projects or lengths of stay may require the utilization of Per Diem. Per Diem is the reimbursement for meals and incidentals (breakfast, lunch, dinner, snacks and tips) at a flat daily rate. This eliminates the need for the Imagineer to maintain receipts for these types of expenses. The actual costs for the meals and incidentals are not reimbursed, only the flat rate. Specific projects may establish

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a rate higher or lower than the government standard limits, but any amount exceeding the government limits will be captured by the T&E Module and reported to payroll as taxable income.

- Per Diem requires an overnight stay and cannot be claimed in conjunction with reimbursed shared or team meals.

### **Corporate credit cards**

- All Imagineers who travel on behalf of the company are issued either a Citibank Visa or American Express card. This card must be used for all business travel-related expenses. Imagineers should not use personal payment methods to conduct company business.