EXPENSE REIMBURSEMENT

**Use of Automobile:** Isaac’s Deli, Inc. shall reimburse employees for use of their personal automobile for qualified company business at a rate set by the company. The rate of reimbursement shall be evaluated and may be restated from time to time as economic conditions may necessitate. In no case shall the rate of reimbursement exceed the rate approved by the Internal Revenue Service. Properly documented expenses for tolls and related expenses, as allowed by law, shall also be reimbursed.

**Personal Vehicles**: Personal vehicles include privately-owned, leased, rented, or other personally borrowed vehicles.

**Liability**: When an employee of Isaac’s Deli, Inc. uses their "personal vehicle" for company business, the employee's own personal auto insurance is the primary insurer in all respects. Mileage reimbursement includes the cost of gas, wear and tear, and insurance.

**ADDITIONAL GUIDELINES**

1. In accordance with OSHA regulations, no person under the age of 18 may operate a motor vehicle on company business.

2. It is the driver’s responsibility to carry adequate liability insurance and have a valid driver’s license.

3. Upon request, proof of valid liability insurance may have to be submitted annually to the Corporate Office in the form of a Certificate of Insurance from the insurance company or a photocopy of the sections of the policy showing the period of coverage, amount of liability and named insured.

4. All federal, state, and local laws must be observed while operating a motor vehicle on company business. This includes, but is not limited to, observing posted speed limits and wearing seat belts.

5. Any fines imposed in connection with the operation of an automobile, while on Company business, are the responsibilities of the driver.

6. Commuting to and from work is not considered reimbursable mileage.

7. Consult the Accounting Department for additional clarification of reimbursable expenses or record keeping requirements contained in this policy.

**Record Keeping Requirements**

A Mileage Reimbursement Form shall be provided to all employees as needed. The form must outline each trip and include, at minimum: date, destination (including complete address), purpose, and number of miles driven for business. Receipts for tolls and other expenses shall be attached to the form. The form shall be turned into the Corporate Office to be included with the Company’s permanent records. The receipts

shall include a notation of date, destination and purpose. Reimbursement shall be made as prescribed under "Reimbursements."

Internal Revenue Service guidelines require detailed substantiation records. It is vital that adequate records be maintained to meet those requirements. All records turned in to the Corporate Office shall be retained to meet IRS guidelines. Employees that do not maintain and supply the Corporate Office with adequate records and documentation shall not be reimbursed.

Employees needing copies for their personal records are responsible for making the necessary copies prior to submitting the form and receipts for reimbursement. All records turned into the Corporate Office become the property of Isaac’s Deli, Inc.

**Reimbursements**

All requests for reimbursements shall be turned into the Corporate Office on a regular basis and at a minimum, monthly. Any requests for reimbursement, more than 90 days after occurring, will be denied. Every attempt will be made to include reimbursements with the payroll processing immediately following.

**EDUCATION COSTS REIMBURSEMENT**

**POLICY**

Isaac’s Deli, Inc. is committed to assisting employees in developing to their full potential as they further their career at Isaac’s Deli, Inc. Under this policy, Benefits Eligible employees shall be reimbursed for relevant education—as stated in the procedure below. All employee training must be approved in advance by the Senior Manager of People.

**PROCEDURE**

Relevant education costs shall be paid for or reimbursed by Isaac’s Deli, Inc. as outlined below.

**Education required by Isaac’s Deli, Inc. or required to maintain a professional license or industry certification:**

The seminar/course shall be paid-in-full by Isaac’s Deli, Inc, if proof of a passing score is provided. Related travel and lodging costs shall also be paid in accordance with Internal Revenue Service guidelines. Hourly employees shall be paid for course time at their highest hourly rate.

**Elective seminars/courses directly related to your job at Isaac’s Deli, Inc.:**

The seminar/course shall be paid-in-full by Isaac’s Deli, Inc. Because the course is "elective," the employee shall not be paid for the time. Travel and lodging costs shall be

the responsibility of the employee. Where a course grade is given, an employee shall be reimbursed when proof of a passing grade of "B" or better is provided. Pre-approved

requests for these types of courses shall be directed to the Senior Manager of People, in writing, along with a course brochure.

An employee who receives an educational reimbursement from Isaac’s for an elective seminar or course and is subsequently terminated either voluntarily or involuntarily within 4 years of receiving the reimbursement, may be asked to pay back 25% of the original reimbursement for each of the four years they did not complete employment with Isaac’s.

**Elective seminars not relevant and beneficial to the job:**

These types of seminars/courses and related expenses shall not be paid nor reimbursed by Isaac’s Deli, Inc.

# WELLNESS REIMBURSEMENT

**POLICY**

Isaac’s will reimburse benefits eligible employees up to $30 and non-benefits eligible employees up to $10 per calendar month for certain qualified financial, mental and physical wellness-related programs and smoking cessation tools. Qualified programs and activities include:

* gym memberships
* professional financial, debt & credit counseling
* professional individual, family or marriage counseling
* weight loss programs (such as weight watchers)
* smoking cessation courses and tools
* athletic classes (such as yoga or karate classes)
* acupuncture, massage therapy or chiropractic adjustments
* 5K or greater races including road races, biathlons, triathlons, trail runs, and extreme challenge courses.

## PROCEDURE

Employee must complete and submit an enrollment form to Isaac’s Human Resources Department. Enrollment forms must be updated every calendar year in order to continue to receive wellness reimbursements year after year.

Employee is responsible for properly submitting proof of attendance and payment receipt to the payroll department for reimbursement.

Acceptable attendance standards must be met in order to qualify for reimbursement. For gyms employee must attend at least eight times per month. For weight loss

programs, smoking cessation courses, and athletic classes employee must prove regular attendance (at least 75% of meetings or classes) OR in some other manner prove successful completion of course. For races employee must provide proof of completion.

## ADDITIONAL GUIDELINES

It is the responsibility of the employee to ensure that the athletic facility is willing and able to provide attendance records/receipts for payment to the payroll department.

Athletic classes must be offered through an approved fitness or athletic facility.

It is the responsibility of the employee to ensure that their activity or facility is qualified as reimbursable. All facilities, activities and smoking cessation tools must be registered

with and approved by the Payroll Department BEFORE attempting to submit the reimbursement. Eligibility determinations will be made by the payroll department and will be final.

Qualified smoking cessation tools include nicotine gum, patch, lozenges, nasal spray, nicotine inhaler or bupropion hydrochloride (zyban). There is a yearly maximum reimbursement of $270 for smoking cessation tools.

In order to qualify for reimbursement under this policy, an employee must be a current employee of Isaac’s Deli, Inc. in good standing. Please allow one month for reimbursement.