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CORPORATE ACCOUNTING & FINANCIAL POLICY

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Applicability Scope

Corporate and all business units	Yes
U.S. divisions and majority owned subsidiaries	Yes
Non-U.S. divisions and majority owned subsidiaries	Yes
China – additional China T&E Policy Supplement applies	Yes
Consolidated joint ventures and affiliates	Yes
Unconsolidated joint ventures and affiliates	No

This policy supersedes all local and business unit policies unless approved by the Executive Committee and issued as an addendum to this policy document.

Summary

This policy governs how to purchase and request expense reimbursement for company funded travel, business entertainment and other authorized items. Items described in this document as allowable and non-allowable should not be considered as all inclusive.

See the [my.jci.com Travel & Expense SharePoint site](#) for travel updates and more in depth work instructions if required.

All employees conducting business travel on behalf of Johnson Controls should do so in a safe and cost-effective manner in accordance with the [Global Travel Security](#) site. Any questions on whether an expense is allowed and/or the proper method for reporting the expense should be referred to the employee's immediate supervisor or, if necessary, to the business unit controller.

Responsibilities by role in organization

Global Travel Category Manager

Has the overall responsibility to

- consolidate travel volume
- identify and negotiate with preferred suppliers
- update and implement this policy to reflect current business needs
- coordinate efforts with the organization to ensure policy compliance

Enterprise Security Vice President

Responsible for

- ensuring travelers have access to resources that mitigate the impact of disasters or other threats
- managing resource information within the travel security portal
- administering programs to contact employees traveling internationally with applicable security information.

Business Unit Financial Controller

Has the responsibility to

- support the business with travel policy financial matters
- implement adequate controls and processes for travel approval, business entertainment and other authorized expenses

Business Unit Human Resources Manager

Has responsibility for business travel related matters affecting personal welfare and employee taxes

Departmental Manager

Has the responsibility to

- ensure their employees understand and adhere to the travel policy and promote alternatives to travel to accomplish business goals in the most cost effective way
- inform employees of policy and travel spend budget changes
- optimize travel budgets
- authorize or decline travel based on business needs

Business Travelers' Supervisor

Approval of expensed charges indicates the supervisor is in agreement with the charge and is accountable for the business appropriateness, accuracy and validity of the charge.

The Traveler's Supervisor has responsibility to:

- Ensure direct reports are aware of this policy and how to process expenses
- Approve or decline expenses ***after*** the supervisor has reviewed each expense to ensure it
 - has a valid business reason
 - has been assigned an accurate expense category
 - has been properly itemized (e.g. meal attendees) if required
 - has proper receipt and back up documentation (receipts, Delegation of Authority approvals, pre-approvals if required, etc.)

Note: Resources for documentation requirements and to verify expense types are available [here](#) and must be referenced when approving and declining expenses.

Business Traveler

- Follows policy guidance set forth in this document and understands purchases made are subject to compliance and internal audit reviews
- Follows all other policies related to employee travel and expenses including current Johnson Controls Delegation of Authority
- Selects the most cost effective travel choices if travel is required
- Provides itemized receipts for all transactions to be reimbursed
- Uses the corporate credit card for all charges
- Processes all expenses incurred within 10 business days of incurring the charge

- Does not use corporate credit cards for personal use. Violation of this clause may lead to HR action up to and including termination

Global Travel Policy Requirements

Virtual Collaboration Tools Priority Usage

Johnson Controls expects employees to use virtual communication resources such as teleconferencing, web-conferencing and video-conferencing **as their first choice** to avoid the need for travel.

Travel Approval Process

All travel requires the approval of the employee's authorized manager prior to making travel or entertainment purchases.

- Approval tools vary by market. Consult your leader for the appropriate process for your market.

Individual travelers may not approve their own travel or expenses.

See the policies below for additional information on expense authorization thresholds and necessary approvals needed for your market:

- Corporate Accounting Policy 40-20 – "Approval Authority"
- Corporate Accounting Policy 40-25 – "Approval Authority-Corporate" for approval authority and signing limits

Expense Approval

All expenses should be submitted via the business unit's approved expense reimbursement authorization tool (e.g. GATES, Concur, etc.).

In situations where the employee submitting the expense claim does not have an appropriate approver in the corporate HR system an authorized approval proxy can be designated. The local HR and Controller must provide written approval to use this feature. Consult your leader for appropriate processes in your market.

Travel Agency Usage Required

Travelers must use the services of the approved travel agency to arrange all airline, railway, hotel and car rental travel reservations. See the [travel portal](#) for information specific to your country of residence and business unit.

- Booking via the approved agency is required for security assistance in an emergency
- Use approved agency online booking tools and processes that are designed to support business travel requirements, reporting & approval routing
- Personal usage
 - **JCI airline contracts may not be used** for personal travel
 - JCI hotel and car rental rates may be used, however employees must personally cover any incurred costs including car rental insurance
 - Consult the employee benefits portal for specific suppliers' use guidelines

Cancellation of Business Trips

Cancellations are costly. When a trip is organized, advanced planning is necessary to avoid cancellation costs.

- Cancel trips as soon as practical via the JCI preferred travel agency
- Retain and file cancellation documentation

Air Transportation

Online booking tools and travel services are designed to present the lowest cost flight that meets business needs. Multiple parameters are considered when determining which flights to present. Below are specific requirements when booking air travel. Class of service upgrades offered for purchase upon check in with the airline are not allowable and are non-reimbursable unless aligned with the class of service definitions below.

Class of Service usage

- Coach/economy fare class is required for all flights within a country, within a continent, and
 - Between North and South America (except Brazil)
 - Between North America and Europe (see $\geq 3^{\text{rd}}$ trip exception below)
- Premium Economy is allowed for single flight legs ≥ 6 hours
- Business class is allowable only for flights between continents and must contain a single flight leg that is more than 8 hours.
 - Allowable business class flights greater than 8 hours:
 - Between Americas & Asia
 - Between EMEA & Asia
 - Between EMEA & South America
 - Between Europe & Middle East
 - Between North America & Middle East
 - Between North America & destinations including Brazil, Chile, and Argentina and other southern South American locations that include single flight legs > 8 hours.
- Exceptions:
 - Between APAC to Australia – Business Class acceptable for single flights greater than 8 hours
 - Employees who travel between North America and Europe three or more times in a single fiscal year may take business class for the third round trip and any subsequent round trip flights.

Example: An employee flies four (4) times in a fiscal year from Frankfurt, Germany to Chicago round trip. The first two (2) round trip flights would be in economy or premium economy class and any subsequent trips during that fiscal year, in this case two (2) round trip flights, would be allowed in business class.

Use the online booking tool

Online booking tool usage is required for all domestic, intra-region, and simple (one destination) intercontinental travel.

- A travel counselor may be contacted in markets where online booking tools are not available and for complex international itineraries.
- Booking via the online tool puts the decision making in your hands and saves the company cost. Review itineraries upon receipt for accuracy.

Book your air ticket 14-30 days prior to your trip

Plan ahead but don't commit company funds for longer than needed. Choose this ideal time frame to book your travel to optimize airline pricing structures and accommodate the need for business changes by not committing too far ahead.

- Exceptions allowed for customer-facing & plant operations emergencies with approval
- Exceptions in APAC where lower cost rule does not hold true.

Select the Lowest Logical Airfare

Select the lowest cost flight as presented by the online booking tool (or the travel counselor for complex international itineraries).

- **Connecting flights are required** if the connection adds no more than 90 min compared to a non-stop flight and the savings exceed 20% of the ticket cost domestically or 10% internationally
- Departures within a four hour window – two hours on each side of the preferred time, must be considered
- **Preferred Airlines must be used when presented as the lowest logical airfare**
Flights should be booked without regard to air carrier personal frequent flyer programs. Consult the special offers area of the travel portal for loyalty program match programs across JCI's supplier base.
- **Consider airports within 70 miles/110 km** of a traveler's most convenient airport (e.g. Chicago vs. Milwaukee) for lower airfare availability

Non-refundable tickets usage requirements

Employees must book non-refundable air tickets. Full fare "Refundable" tickets are priced at a premium. Specifics vary in some markets:

United States

JCI airline contracts allow for non-refundable tickets to be canceled and the value re-used, in most cases, with an exchange fee. Overall costs of non-refundable tickets, even after being exchanged, are lower than Refundable tickets on average.

Europe

Reuse of non-refundable tickets in EMEA is limited and is governed by individual airline fare rules. Purchase non-refundable tickets within the recommended 14-30 day advance purchase window to ensure the trip is sure to occur. Airport taxes for unused non-refundable tickets are reimbursed by the airline.

Air ticket changes

Changes of ticketed reservations should be kept to a minimum.

- If a change prior to departure results in additional cost > \$150, employees should request supervisor approval
- Changes on return flights are allowed when the additional cost does not exceed 20% of the original ticket price
- Low-cost carriers may be considered, however, review overall costs and associated risks (meal, baggage, seat selection fees, etc.) when making your decision. Airlines with safety standard ratings of 3 or 4 and above should not be used. See the [Travel Security portal](#) for more information.

Hotel Accommodations

Johnson Controls online booking tools and travel services are designed to present the lowest cost, safest hotel that meets the business need. Hotels booked outside the online booking tool will not be reimbursed unless for exception reasons mentioned below. Multiple parameters are considered when determining which hotels to present. Below are specific required guidelines when booking your hotel reservations.

Reserved accommodations via the travel agency online booking tool

- Hotel details are required in the event of a security incident.
 - Conference hotels with negotiated group rates or other reservations booked outside the system must be recorded in the online booking tool at the time your air reservation is made

JCI preferred hotel usage is required where available

- Specific hotel rates and amenities have been negotiated at designated hotels in key markets.
 - Consult the online booking tool to review amenities available (e.g. free Wi-Fi, breakfast, shuttle service to local offices, etc.)
- Hotel chain discounts are available in less frequented locations. See the online booking tool to select these properties and obtain the discount (Hilton, IHG, Hyatt, etc.)
- Hotel rate caps (maximum rate per night) are in place for key cities in most markets within the booking tools
 - Observe and stay within the appropriate rate range recommended for the city you are visiting. Seasonal differences may apply
 - Should you require a higher nightly rate, a reason code will be requested
- If a lower rate is available at a safe, non-preferred hotel select that property
- Cancel unneeded reservations to avoid “no show” fees
 - See the cancellation time frame requirements of the hotel on your itinerary
 - Request and retain cancellation confirmation number from the hotel. If you have an airline ticket on hold in the reservation system and allow it to expire, any associated hotel reservation must still be canceled with the hotel directly.
- Johnson Controls does not reimburse laundry services (for stays fewer than 5 days), movies, TV games, mini-bar purchases, snack purchases or other incidental personal charges
- Use your mobile phone when traveling. If traveling internationally, contact [IT Mobility Services](#) to update your mobile data usage and phone plan prior to travel. Do not use hotel telephones due to high surcharges.
- Business internet use is reimbursed. In most cases, hotel internet charges are included in the JCI Preferred Hotel rates.
- Shared service accommodation provider usage (e.g. AirBnB) are not approved for business use due to inconsistent safety & security measures that do not meet JCI Travel Security accommodation standards.

Ground Transportation

Make the most cost-effective and safest ground transportation choice.

Rideshare Services (e.g. Uber, Lyft)

Rideshare should be used as the primary ground transportation choice for short trips such as from the hotel to the office and back. If not available or practical to use, select the most cost-effective and safest mode of transportation.

- Use rideshare services as your first choice for short local trips. Most preferred hotels also offer shuttle service to and from JCI locations.
- Taxi service should be used in locations where rideshare service providers are not available
- Some JCI locations (e.g. Bratislava) have negotiated taxi rates from the airport to the plant/office (check the travel portal for more information).

Black car usage

Black car, limousine and sedan services should **not** be used for transport of single passengers. Exceptions require senior leadership approval.

- Exceptions for high risk locations per JCI [travel security portal](#) with approval

Ground transportation in Mexico

See “Mexico Travel Security Policy ESP 758” posted on the [travel security portal](#)

Rental Car Usage

Car rentals are allowed only when required for business reasons (e.g. visits to multiple or remote customer or plant sites).

- Car rentals must be booked via the travel agency online booking tool (see insurance below)
- Preferred car rental suppliers should be selected
 - If a preferred supplier is not available, the lowest cost alternative should be used taking the cost of insurance into account
- Drivers are required to refuel prior to returning the car to avoid penalties. Do not select the prepaid fuel option when offered at the counter; instead refuel at an off premise gas station prior to returning the vehicle.
- Choose a car size appropriate to the need. See below:
 - Single passengers should select an energy-efficient economy vehicle.
 - Larger capacity cars may be selected only for multi-passenger, longer distance trips.

Class	Usage
Economy	<100 km/60 miles and one person
Compact	>100-200 km/60 - 120 miles and one or two people
Mid or Full-size	Three or more people
Specialty	SUVs, mini-vans, luxury cars or trucks require approval

Rental Car Insurance

Preferred car rental suppliers booked via the travel agency online booking tool include insurance. If you book outside of the process, even with a preferred supplier, the negotiated insurance may be voided.

- It is recommended, for avoidance of doubt, that the traveler confirm damage waiver and liability has been included when renting a vehicle. The JCI corporate credit card provides secondary

insurance in many markets and should be used for all travel purchases. See the [corporate credit card portal](#) for specific market guidance.

- Negotiated car rental insurance is valid only for business rentals. In the case of a combined business/personal trip, a rental is considered a business rental if the predominant reason for renting a car is for business.

Country specific **preferred supplier** insurance:

- United States - Rentals in the US include full damage waiver and third party liability coverage for business use only
- Canada - Rentals in Canada include third party liability coverage as required by provincial law
- Mexico - See the “Mexico Travel Security Policy ESP 758” posted on the [travel security portal](#) for areas where car rentals are prohibited
 - If approved per the above policy, US to Mexico border crossing is acceptable from select rental car supplier locations in CA, AZ, NM and TX with the purchase of additional Mexico Insurance for compliance with border patrol and Mexico law. Be sure to consult with rental car company in advance.
 - Rentals must be booked through the JCI online booking tool to obtain the insurance.
- EMEA countries - LDW (Loss Damage Waiver) & CDW (Collision Damage Waiver) are included
- All other markets (outside Europe, United States, Canada, and Mexico) - LDW/CDW & Theft Protection Insurance should be purchased regardless of provider

Non-preferred car rental suppliers

When renting from a non-preferred supplier, LDW/CDW & Theft Protection Insurance should be purchased.

Rail and Train Usage

Travel by train when it is the most cost-effective option and if usage adds no more than 150 minutes to the one-way time of a trip vs. air tickets.

- Use the [preferred booking channels](#) for your country to ensure you access the best fares
- Book rail tickets 14-30 days in advance
- Loyalty and subscription programs may make sense and give access to discounted fares. [Contact the travel team](#) to assist in reviewing the ROI for your usage scenario
- Premium classes of travel (e.g. 1st Class, Acela, business class on Thalys, etc.) can be booked if it is more cost effective than other types of travel (i.e. air or rental car)
- Be cost conscious. Consider different routes and time schedules. Take connections and avoid peak transit hours when prices are the highest.

Personal Vehicle Usage

The Company will reimburse its employees for use of a personal vehicle.

- Personal vehicles must be adequately insured. Personal insurance deductibles are NOT reimbursable.
- For trips greater than 200 Km/120 miles per day, use of a rental car is required instead of using a personal vehicle and expensing mileage/kilometer usage
- The Company will not reimburse for commutes between the normal work location and home
- Normal commute distances (distance between normal work location and home) should be deducted from business mileage submitted for reimbursement
- Local mileage/kilometer reimbursement rates are periodically evaluated based on indexed benchmarks and updated as necessary. See the expense management tool for specific rates.
- See the leased vehicle policy for any questions regarding leased vehicle usage

Meals Spending

Individual employee meal spend while traveling is not to exceed \$60 USD per day in countries where per diems are not required by law. No “carryover” of meal allowance from one day to the next is allowed for multiple days of travel.

- Exceptions must be approved by the traveler’s supervisor. Documentation regarding reason for exception required for approval in expense systems.
- Existing per diem programs where required by law still apply. If you have questions, please consult your HR contact.
- There may be regional variations based on country, so check with your HR partner.
- Itemized receipts are required for all meal transactions. Utilize your corporate credit card for all transactions. Under no circumstance will meals be reimbursed without an itemized receipt.
- When more than one employee is in attendance, meals should be paid for and expensed by the most senior level Johnson Controls employee in attendance. Overall usage per day guidelines are still to be followed.
- Employee Group Meals

From time to time, managers may opt to provide an in town, local or team-building event for their team unassociated with a trip or travel.

- These events must be pre-approved in writing by a Vice President or above level employee. Spend for employee only meals and events of this type must be reasonable and appropriate to the event.
- Events that are for more than 10 people and require a contract are governed by the Meetings & Events policy and must go through the JCI Meeting Services process.
- Spouse or guest attendance at the company’s expense must serve a business purpose and be pre-approved by the hosting manager’s supervisor,

Entertainment Costs

Entertainment is defined as non-meal related purchases that are intended for customer facing events such as sporting events, theater tickets, etc.

- No Johnson Controls employee-only entertainment is allowed. It will not be reimbursed.
- Employee personal purchase of individual event tickets will not be reimbursed.
- Team building activities or meals approved by managers for business purposes are allowable per approval guidance above.

Exceptions to the above policy clauses are appropriate for customer meals and entertainment. For customer entertainment policy information, see the Corporate Accounting and Finance policy, “Providing Travel, Gifts and Entertainment to Customers Policy” 10-25.

Meetings & Events Policy

Meeting registration and venue procurement via the Johnson Controls Meeting Service is mandatory for security and financial risk purposes.

- Register all meetings and events that involve greater than 10 people and require a contract or overnight rooms at a hotel
- Johnson Controls Meeting Services will contact you to review your meeting requirements, begin the sourcing and planning process

Learn more and register your event in the [travel portal](#).

For further information regarding corporate meetings review the Corporate Accounting and Financial Procedures Global Corporate Meetings and Events Policy 40-60.

Corporate Credit Card

Johnson Controls has designed its credit card program to support purchases of business travel, entertainment and other approved expenses.

- Corporate Cards are required for Johnson Controls employees who incur travel related expenses on behalf of the Company at least two times per year
- Corporate credit cards must be used for all business travel or entertainment expenses
- New employees who are expected to travel should apply for a credit card at the time of hire.
 - Cards are delivered approximately 10 working days after the credit card application process is completed.
 - Card requests can be expedited for a fee in the rare instance that travel is required within days of hiring. Fees or costs as a result of expediting are the responsibility of the employee's department based on current bank pricing.
- Itemized receipts are required for all expensed transactions to be reimbursed. Check with your manager to determine documentation required for customer billing purposes within your business unit. Exceptions may be made for impractically small amounts that do not allow for documentation (e.g. \$1 tip for luggage handling).
- Corporate credit cards may not be used for personal use. Violation of this clause may lead to HR action up to and including termination.
- Improper card usage violations will be escalated within the card holder's organization and human resources for HR action.
- Card balances must be paid on time in accordance with the statement due date. All late fees are the personal responsibility of the employee.
- Passport and Visas required for international business travel are reimbursable business expenses. Non-mandatory convenience items such as Global Entry are acceptable only if the traveler is a frequent international traveler (>3 times per year) and only if pre-approved by the employee's manager.

See Corporate Policy "Global Corporate Credit Card Policy for Travel and Entertainment 40-50" for full credit card process details.

Travel Advances

Corporate credit cards are the approved method for employee travel expenses. In certain countries, travel advances are legally required.

See Corporate Accounting and Finance Policy, "Employee Advances," 20-04 for the appropriate process and levels of approval. Consult your business unit controller for specific guidance in countries where corporate credit cards are not available.

Employee Performance/Recognition Awards

Please consult the [Enterprise Procurement Indirect Marketplace](#) for approved employee recognition award purchasing options. The Corporate Card may be used for employee performance awards or recognition items with supervisor pre-approval and aligned with company policy (see below). Consult with Human Resources for additional guidance and questions. **Any amount** of gift/cash cards are considered taxable income and must be reported through the expense system and local payroll departments.

See JCI Corporate Accounting and Finance Policy, "Employee Fringe Benefits, Awards, and Gifts" 80-45 for further information.

Non-Travel Credit Card Purchases for Business Use

Purchase Orders are the preferred method of procuring goods or services for Company needs. If there is a business need to purchase non-travel items (e.g. association membership) on a corporate credit card it is allowed with employee manager's preapproval.

See the Corporate Accounting Policy 40-20 – “Approval Authority” and Corporate Accounting Policy 40-25 – “Approval Authority-Corporate” for approval authority and signing limits

Hand Carry Items and Data Governance

Johnson Control employees are generally prohibited from hand carrying Johnson Controls' products, export-controlled information or any item that does not qualify as standard baggage while traveling for business.

See the Johnson Controls Hand Carry Policy, 140-204-00, which provides additional guidance on hand carry restrictions during travel.

Travel Expenses for Non-Employees

Travel or other expenses incurred by a non-employee, such as a consultant, employee spouse or customer are authorized only for legitimate business reasons and are governed by policies per below.

- Travel expenses with respect to a spouse, dependent, or other individual accompanying an employee on business travel require Executive Management Team approval.
- Meals and/or entertainment expenses should be aligned with tax authority requirements. Consult your business unit controller for specific requirements.
- Consultant spend is governed by the consultant company contract and for clarity, aligns with this policy.

See Policy 40-70 – “Managing External Consulting Expense Policy”.

See Corporate Accounting and Finance Policy 80-45, “Employee Fringe Benefits, Awards, and Gifts”

See Corporate Accounting and Finance Policy 10-25, “Providing Travel, Gifts and Entertainment to Customers,” for policy information regarding providing travel for commercial and government customers.

Policy References

For additional information, review the [Corporate Finance](#) and [Corporate Tax](#) portals.

- Corporate Accounting and Financial Procedures “Global Corporate Card Policy for Travel and Entertainment” 40-50
- Corporate Accounting and Finance Policy, “Employee Advances” 20-04
- Corporate Accounting and Finance Policy, “Corporate Global Meeting and Events Policy” 40-60
- Corporate Accounting Policy 10-25 – “Providing Travel, Gifts and Entertainment to Customers”
- Corporate Accounting and Finance Policy, “Employee Fringe Benefits, Awards, and Gifts” 80-45
- Corporate Accounting Policy 40-20 – “Approval Authority”
- Corporate Accounting Policy 40-25 – “Approval Authority-Corporate” for approval authority and signing limits
- Corporate Accounting Policy 80-25 – “Charitable Contributions”
- Johnson Controls China Travel, Business Entertainment & Other Employee Expenses_508
- Johnson Controls Hand Carry Policy, 140-204-00, which provides additional guidance on hand carry restrictions during travel.

Revisions

- August 2017 – added references to additional China T&E Policy Supplement in Applicability Scope and Policy References Sections and clarification regarding allowable team building activities and meals in Entertainment Costs section.
- January 2018 – added clarity regarding airline class of service to southern South America, requirement of itemized receipts for meals, acceptable group employee team building event expenses, reference to new Johnson Controls Hand Carry Policy.
- March 2019 – clarified language regarding traveler and traveler’s supervisor’s roles