

## SECTION 8

### DEADHEADING

#### A. Deadheading By Air

The provisions of this paragraph apply to pilots scheduled to deadhead by air transportation.

##### 1. Deadheading To Revenue Operations

A pilot scheduled to deadhead to or from revenue operations shall receive pay and credit as provided in Section 4.F. (Trip Guarantee).

##### 2. Deadheading To Training

A pilot scheduled to deadhead to or from training shall receive deviation bank credit for that deadhead.

##### 3. Selection of Deadhead Carriers

Requirements regarding carrier selection shall apply when the deadhead is scheduled. The Company shall not be in violation of this Section due to operational changes or conditions imposed by passenger carriers after the deadhead is scheduled (e.g., aircraft change).

###### a. Scheduled Domestic Deadheads

Scheduled domestic deadheads shall be booked exclusively on U.S. certificated air carriers operating under FAR Part 121, except:

- i. when the route of the deadhead travel is not served by an FAR Part 121 U.S. air carrier, and
- ii. when authorized by the SIG.

###### b. Scheduled International Deadheads

International deadheads shall be scheduled on FAR Part 121 U.S. air carriers or comparable foreign air carriers with comparable jet service.

###### c. Operational Deadheads

In individual cases of operational necessity and with the approval of the System Chief Pilot, a Regional Chief Pilot or the Duty Officer, a pilot may be scheduled to deadhead on a Company aircraft, chartered jet carrier, Company corporate business jet aircraft or on a scheduled U.S. certificated air carrier operating under FAR Part 135. The SIG shall be advised of the reasons for this action within 5 days of occurrence.

##### 4. Class of Service for Commercial Deadhead Travel

Requirements regarding class of service shall apply when the deadhead is scheduled. The Company shall not be in violation of this Section due to operational changes or conditions imposed by passenger carriers after the deadhead is scheduled (e.g., increased or reduced block time). Regardless of whether such changes occur, a pilot's deviation allowance is based on the class of service authorized in the original schedule.

###### a. Deadhead travel shall be booked in coach class unless a higher class of service is authorized.

###### b. A class of service higher than coach shall be authorized if:

- i. a deadhead exceeds 5 scheduled block hours; or
- ii. a deadhead is included in a single duty period exceeding 11:30; or
- iii. the scheduled block hours of a revenue flight plus the scheduled block hours of a deadhead in a single duty period exceed 8 hours. However, if a domestic duty period does not exceed 11:30 and a deadhead within that duty period does not exceed 1:30 (OAG) block, the deadhead may be scheduled in coach.

c. Higher Class of Service

- i. If a higher class of service is authorized on a deadhead with less than 10 scheduled block hours, such service shall be booked in Business or First Class at the Company's option, subject to availability on the scheduled flight.
- ii. If a deadhead has 10 or more scheduled block hours, the travel shall be booked in the following order based upon availability on the scheduled flight:
  - (a) First Class (discounted);
  - (b) Business Class (full fare or discounted);
  - (c) First Class (full fare).
- iii. If the deadhead is scheduled for more than 16 hours duty, the following shall apply:
  - (a) The flight must be a non-stop flight; and
  - (b) A special booking priority shall apply to deadheads scheduled over 16 hours. That priority shall be:
    - (1) Discounted first class;
    - (2) Full fare first class;
    - (3) Business class; and
  - (c) The Company shall ensure that Corporate Travel (or any subsequent Company designated travel administrator) attempts to secure first class seating at the earliest practical point in the planning process. If Corporate Travel is unable to book first class at the time the initial booking is made, Corporate Travel shall notify the pilot who is awarded that trip, via e-mail, of the unavailability of first class.

*Intent: Ordinarily, Corporate Travel will make the reservations for deadheads over 16 hours when the final pairings are complete. Often, and primarily in the domestic system, Corporate Travel waits until several days before departure to issue tickets due to the high level of deviation and the possibility of double billing in those circumstances.*
- iv. If neither Business nor First Class is available on the scheduled flight, coach class may be booked with a reservation to upgrade to the appropriate higher class of service.
- v. Regardless of the class of service actually booked, a pilot's deviation bank shall be credited with the highest class of service which is authorized on the scheduled deadhead flight, and which exists on that flight.

*Intent:*

*Pilot 1 is scheduled to deadhead from Memphis to Frankfurt on American. American's first class service was sold out on that flight, so the pilot was scheduled in business class. Pilot 1's deviation bank is credited with the discounted first class fare on American because that was the highest fare that was both authorized and which existed on that flight.*

*Pilot 2 is scheduled to deadhead from Memphis to Frankfurt on Northwest through Amsterdam. The KLM airplane to Amsterdam does not offer any first class, so business class is booked. Pilot 2's deviation bank is credited with the Business class fare that was booked because that was the highest fare that was both authorized and which existed on that flight.*

d. Company Booking of Higher Class of Service Tickets in Bid Period Package

When booking deadhead tickets prior to the beginning of a bid period, deadhead flights entitled an upgraded class of service shall be booked prior to tickets requiring a lower class of service.

*Intent: Corporate Travel books deadhead tickets after the final pairings are complete. In this new deadhead booking process, flights entitled to business/first class at the time the pairings are complete will go to the head of the queue. By moving the booking of these tickets to the earliest practical time in the planning phase, the likelihood of being able to book a higher class (as opposed to being wait listed with an upgrade reservation), is maximized. This procedure is not to be confused with the special booking priority, and enhanced deviation options applicable to*

*deadheads scheduled over 16 hours in a single duty period. Those provisions apply only to deadheads scheduled over 16 hours.*

## 5. Airline Reservations and Tickets

This paragraph shall apply equally to deviation deadhead tickets and Company scheduled deadhead tickets.

### a. Making Reservations

A Company designated group or department shall be utilized for making all airline reservations, except when:

- i. the Company cannot issue a ticket for a lower fare than the pilot can obtain himself; or
- ii. the pilot must make the reservation himself to prevent delay to FedEx flight operations.

### b. Obtaining Tickets

- i. Pilots shall obtain all deadhead tickets from the Company unless:

- (a) the assignment to the trip, training event(s) or other duty is not scheduled at least 48 hours in advance; or
- (b) the Company is unable to deliver the ticket to the pilot due to delivery limitations; or
- (c) the pilot made the airline reservation himself as provided in Section 8.A.5.a. (above).

- ii. If a pilot does not obtain his deadhead ticket from the Company, he shall use the Company issued Travel Card to purchase such ticket. In extenuating circumstances, a pilot may contact the Company to arrange a pre-paid ticket, or he may buy a deadhead ticket by other means, if necessary to prevent delay to FedEx flight operations (e.g., carrier won't take the credit card, Travel Card unavailable).

### c. Validation and Authorized Use

A pilot must either use his Company paid deadhead ticket in conjunction with the trip for which it was scheduled or return that ticket to the Company with the expense report reconciling his deviation expenses for the month. Upon written request, a pilot shall provide the Company proof of his use of a deadhead ticket.

## B. Deadhead by Surface Transportation

1. A pilot who is scheduled for surface transportation between two airports shall receive credit for pay toward the duty period calculation, for such deadhead, based on historical FedEx data as follows:
  - a. :30 CH for each 1 hour, or portion thereof, up to a maximum of 2:30 CH.
  - b. Surface transportation greater than 2 hours must be approved by the SIG.
2. The surface transportation shall be provided on a non-public commercial operator; provided, however, that between international locations specifically approved by the SIG (e.g., HKG-CAN and CGN-FRA), a pilot may be scheduled for ground transportation on a public commercial operator (e.g., train, hydrofoil).
3. Surface transportation between an airport and a layover facility is not deadhead by surface transportation, provided that the flights immediately preceding and following the layover operate from the same airport.

## C. Deviation From Scheduled Deadhead

The intent of the deviation policy is to allow a pilot business travel flexibility in accordance with the options and conditions specified herein. Except as provided in Section 8.C.1.f.ii., a pilot who deviates is responsible for his scheduled, revised, rerouted or canceled trip. A deviating pilot must ensure his compliance with FAR crew rest requirements prior to operating a Company flight. A pilot who deviates from a scheduled deadhead shall earn trip guarantee as if he were deadheading as scheduled.

## 1. Deviating Operating Procedures

### a. Notification

- i. A pilot shall notify the Company through VIPS of his intention to deviate from a scheduled deadhead at the beginning of a trip. This notification shall occur no later than 60 hours prior to the showtime of the scheduled deadhead.
- ii. Except as provided in Section 8.C.1.a.i. (above), if a pilot is notified of a trip assignment less than 60 hours prior to showtime, upon notification, he shall advise the Company through VIPS of his deviation from a scheduled deadhead at the beginning of the trip.
- iii. If a pilot has provided notification of a deviation, and the deadhead at the beginning of a pilot's trip is subsequently revised, upon notification he shall advise the Company through VIPS of his deviation on the revised deadhead.
- iv. Failure to notify the Company of a deviation as required may result in the deviation bank credit for the appropriate deadhead being deducted from the pilot's deviation bank only if the cancellation of the scheduled deadhead results in a charge to the Company.

*Intent: The check-in of 60 hours allows the Company to cancel scheduled deadhead reservations. In many cases, airlines are charging the Company for reservations not canceled more than 48 hours prior to showtime. Otherwise, the Company will be double paying for the deadhead. The Company intends to deduct the deadhead credit from a pilots bank only if the pilot doesn't notify the Company of his deviation in time, and that failure results in the Company not getting credit from the airline.*

### b. Trip Trade Restrictions After Notification (International Deadheads)

After a pilot provides notification of his deviation from a scheduled international deadhead, he may not trade, drop or authorize a personal bump on the international trip containing the deadhead, unless authorized by CRS, or his ACP. For purposes of this paragraph, an international deadhead shall be a deadhead that originates or terminates in a location outside the contiguous 48 United States, Canada or Mexico.

*Intent: This is necessary because, when the pilot notifies the Company of his intention to deviate, the Company cancels the original deadhead reservation in order not to be double charged. Many carriers are requiring cancellation at least 48 hours prior to departure in order to ensure proper credit.*

### c. Initial Deviation Check-In

A deviating pilot shall check in with VIPS, or CRS if VIPS is not accessible, no earlier than 48 hours and no later than 4 hours prior to showtime of the originally scheduled deadhead at the beginning of a trip. This call will satisfy the requirements of the final deviation check-in if the pilot is already in position for the first revenue leg when he makes this call.

*Intent: When a pilot makes his initial check-in, VIPS will ask him whether he is already in position for the trip. If so, VIPS will ask whether the pilot is also accomplishing his final check-in.*

### d. Final Deviation Check-In

- i. A deviating pilot shall check in with VIPS, or CRS if VIPS is not accessible, and indicate that he is positioned within 100 nautical miles, or at a distance as approved by his ACP, of the airport from which the first revenue flight will depart. This check in must occur as follows:
  - (a) no later than 8 hours prior to showtime of a revenue flight that operates entirely within North America (i.e., Alaska, Canada, Mexico, 48-States, Caribbean and Puerto Rico); or
  - (b) no later than 12 hours prior to showtime of a revenue flight that either takes off from, or lands in, a city outside North America.
- ii. For purposes of Section 8.C.1.d. (this paragraph), the showtime of a revenue flight shall be one hour prior to the scheduled departure of that flight.
- iii. The final deviation check-in may occur at the same time as the initial deviation check-in if the pilot is already in position for the scheduled revenue departure when he makes the initial deviation check-in.

- iv. If a final deviation check-in has not occurred as required, then prior to replacing the deviating pilot, CRS shall place three calls based on the following hierarchy. However, if time does not permit, CRS shall not be required to make these calls.
  - (a) VIPS primary contact number.
  - (b) "Beeper" (or cell phone) number.
  - (c) permanent contact number #1.
  - (d) permanent contact number #2.
- e. Deviation Delay/Failure

If a pilot encounters difficulty in his deviation travel to the revenue departure location to such an extent that a live flight is jeopardized, he shall contact CRS at the earliest opportunity. If the notification to CRS is provided in sufficient time to allow the trip to be covered by a reserve, and the flight is not delayed due to the deviation failure, then the pilot will be dropped from the trip without pay, receive no deviation bank credit for the trip, and shall not be disciplined.
- f. Trip Schedule Change
  - i. If a pilot's trip is rescheduled at or prior to his initial deviation check-in and, as a result, the pilot is unable to report on time, the trip shall be dropped and the pilot shall be eligible for make-up.
  - ii. If a pilot's trip is rescheduled after his initial deviation check-in and, as a result, the pilot is unable to report on time, the Company shall make best efforts to reposition the pilot for the trip. If the Company is unable to do so, the pilot shall be eligible for substitution and is authorized return deadhead transportation to base. The cost of the original deadhead tickets shall be deducted from the pilot's deviation bank, however, the cost of the deviation ticket used, and the cost of his return ticket, shall be allowable as a claim, up to the accepted fare for such tickets, regardless of the pilot's deviation bank balance. Such claim shall be specifically documented on a deviation expense report.
  - iii. A VLT/DRF/CMU pilot covered by Section 8.C.1.f.ii. (above) shall not be eligible for substitution and shall earn the greater of 3:00 CH or duty rig computed from his scheduled showtime until the VIPS notification of the revision.
  - iv. A deviating pilot is considered on a trip after the scheduled showtime of the pairing. Therefore, if a trip changes after showtime, the pairing will be rebuilt to reflect the changes.
- g. Mid-Trip Deviations

A pilot may deviate from a scheduled deadhead between any two revenue segments of a trip only with the prior approval of his ACP, or his designee. All approved SFS mid-trip deviations that were scheduled on the airbridge, require the pilot to inform SFS GOC not later than 24 hours prior to the scheduled airbridge departure, so that the seat reservations may be canceled.

*Intent: Scheduled mid trip deadheads are included in a pilot's deviation bank like any other deadheads.*
- h. End-of-Trip Deviations

A pilot shall notify the Company of his deviation from a scheduled deadhead at the end of a trip through VIPS:

  - i. at least 60 hours prior to the showtime for an international deadhead; or
  - ii. at least 8 hours prior to the showtime for a domestic deadhead, unless the airline requires an earlier notification to avoid cancellation penalties, in which case the deviation notification must occur 12 hours prior to the carrier's no penalty deadline.

*Intent: The Company will provide a list of carriers who have cancellation penalty deadlines.*
- i. Business Status While Deviating
  - i. A pilot who deviates is considered to be on business travel (and shall be afforded all rights and benefits as such) while traveling under the provisions of this Section.

- ii. A pilot may book a Company jumpseat as all or part of his deviation travel. A pilot booking a jumpseat for the purpose of a deviation shall be considered in business jumpseat status.

## 2. Deadhead Deviation Banks

- a. A pilot shall have a deviation bank established for each bid period. The value of the deviation bank shall equal the value of the scheduled deadhead tickets for trips flown during the bid period plus the value of any scheduled deadheads for recurrent training. However, if a deadhead trip is changed or canceled by the Company, the deadhead bank monies remain intact. A deadhead associated with a carryover trip shall be credited to the deviation bank for the bid period containing the showtime for the deadhead.

*Intent: If the pilot does not fly a deadhead trip the deviation bank will be reduced accordingly, e.g., drop without pay, bump by another line pilot, trip trade, etc.*

- b. A pilot in initial, transition or upgrade training (ITU) shall have a separate deviation bank established for the duration of such training. The training deviation bank shall equal the value of any scheduled deadhead tickets associated with the training.
- c. Deviation expenses associated with ITU training shall be reconciled against the pilot's training deviation bank by submission of an expense report at the end of his training period.

## 3. Deviation Options and Qualifying Expenses

Subject to the limitations and reporting provisions in Section 8.C.4. and C.5. (below), a pilot's air travel, train travel, surface transportation, hotel use, parking and non-taxable per diem are allowable/reimbursable expenses as provided in this paragraph.

### a. Air Travel

- i. In the following circumstances, air travel expenses are allowable/reimbursable:
  - (a) to or from a pilot's base to position to/from a scheduled assignment.
  - (b) deviation from scheduled deadhead travel.
  - (c) deviation from scheduled deadhead travel between a pilot's base and training conducted away from his base.
- ii. Air travel expenses shall be limited to the accepted fare for coach class unless the deviation flight would qualify for a higher class of service under Section 8.A.4.b.
- iii. Airport departure fees.
- iv. Ticket issuing, refund or transfer costs, if any, of an unused deviation ticket shall not be allowable unless a Company schedule change was the reason why the ticket could not be used, or had to be changed.
- v. If a pilot scheduled for a nonstop deadhead over 16 hours on duty, who is not booked in first class, deviates from the scheduled flight in order to obtain first class on another carrier, the following shall apply:
  - (a) the pilot shall include with his deviation expense report an e-mail from corporate travel indicating that first class was not available on the originally scheduled flight at the time the booking was made; and
  - (b) the provision of the e-mail in Section 8.C.3.a.v.(a) (the preceding paragraph) shall entitle the pilot to be reimbursed for his deviation ticket up to the full fare first class cost of a direct, nonstop deviation flight on the planned routing, regardless of his deviation bank value.

*Intent: This rule is designed to put the pilot in excellent position to obtain first class on long deadheads. The change in priority greatly increases the chance that the pilot will be booked in first class at the outset. If that does not occur, and the pilot wishes to deviate so that he can find first class on another carrier, provision is made to allow that even if the accepted fare for the ticket that was planned is below the actual cost of the first class ticket he buys. This provision is intended for use only for conventional, scheduled airline travel, not, for example, the Concorde, Lear jet, or other specialty air travel. This rule does not apply to emergency replacements under Section 12.D.1.e., nor does it permit an increase in the deviation bank beyond that necessary to pay for the deviation ticket.*

*With respect to the e-mail notification from Corporate Travel, Corporate travel will only know to send an e-mail indicating the unavailability of first class to the pilot who was originally awarded the trip. If a pilot receives the trip later in the bid period (e.g., due to the original pilot going sick, etc.), then the pilot who flies the trip will have to request the e-mail from Corporate Travel if, at the time Corporate Travel is attempting to book his ticket, first class is not available. This only applies to deadheads originally scheduled over 16 hours under the provisions of this rule. The pilot should not ask Corporate Travel for an e-mail in any other situation in which first class is authorized, but cannot be booked due to availability.*

Example: A pilot is booked on United to HKG. There is no seating for either discounted first class or full fare first class, so Corporate Travel books the pilot in business class with a reservation to upgrade to first class contingent upon availability. The accepted fare for the discounted first class was \$1500, which is the amount the pilot's deviation bank is credited with per Section 8.A.4.c.v. Corporate travel sends the pilot an e-mail indicating that first class could not be booked on his deadhead flight over 16 hours. The pilot deviates, using a full fare first class ticket on a direct flight on Northwest, which costs \$2300.

The pilot's total deviation bank for the month normally would be \$2,500 (\$1,000 for other tickets, and \$1,500 for the UA flight to HKG). Assume that the pilot has spent a total of \$3,000 (\$2,300 for the NW flight to HKG, and \$700 for other travel). When reconciling his deviation expenses, the pilot includes a copy of the Corporate Travel e-mail indicating that first class could not be booked on the UA flight to HKG. This e-mail indicates to the travel auditors to increase the deviation bank by \$800 in order to pay the NW flight to HKG. This essentially pays the NW deviation flight as a separate transaction, and the remainder of the pilot's deviation expenses are reconciled against a bank of \$1,000 (the original bank less the planned UA ticket to HKG). Consequently, if the pilot had spent a total of \$3,400 (\$2,300 for the NW ticket and \$1,100 for other deviation expenses), \$100 of those expenses would not be reimbursed, and must be paid by the pilot, just like in the normal situation.

b. Surface Transportation

- i. Surface transportation expenses between a field airport/FedEx operations area and the layover hotel associated with that airport are allowable/reimbursable.

(a) The vendor for surface transportation shall be selected in the following order:

- (1) Company provided transportation (crew bus), or hotel transportation, or, if unavailable,
- (2) The contract vendor in that city, or, if unavailable,
- (3) Another vendor, in which case reimbursement for surface transportation is limited to \$100 per occurrence, unless a higher charge is authorized by the pilot's ACP.

(b) Surface transportation used at other than the scheduled pickup time shall not be direct billed.

- ii. Surface transportation of reasonable expense between commercial locations, or between a residence and the field airport/FedEx field operations area, requires prior approval by a pilot's ACP. Such approvals may be granted on an on-going basis.

*Intent: ACP approval will not be required for qualifying ground transportation up to \$100 per occurrence. Deviation ground transportation greater than \$100 up to \$200 must have specific ACP approval. Deviation ground transportation for amounts greater than \$200 must be approved by a pilot's RCP. In both instances, a copy of the e-mail documenting the ACP/RCP approval must be included with the pilot's expense report. Approvals may be granted on an on-going basis. It is not the intent of this policy to allow extravagant travel when reasonable, lower cost transportation is available.*

- iii. A pilot who is assigned to initial, transition or upgrade training away from his base may elect to drive his vehicle to the training location. In this event, the AAA calculated mileage, round trip

from the pilot's permanent residence to the training facility at the current IRS mileage rate shall be allowable/reimbursable (e.g., Training in DFW and a pilot drives his car to and from).

c. Trains

Travel by train or subway are allowable/reimbursable expenses to the same extent air travel or surface transportation expenses would have been allowable/reimbursable.

d. Hotel

i. Domestic

A pilot who is scheduled for consecutive deadheads from and back to the same domestic city may expense up to 3 nights of hotel use in the contract hotel in lieu of the scheduled deadhead tickets. The hotel use shall be between the scheduled deadheads. Use of a non-contract hotel, and any hotel use for greater than 3 nights, requires prior approval of the pilot's ACP, or his designee.

ii. International

(a) A pilot who deviates from international deadhead travel may expense up to 3 nights of hotel use in lieu of the scheduled deadhead ticket. The hotel use at an international location shall be on consecutive days in conjunction with the revenue portion at the beginning or end of a trip. Hotel use for greater than 3 nights requires prior approval of the pilot's ACP, or his designee.

(b) A pilot who deviates from international deadhead travel may expense hotel(s) as part of his deviation travel as follows:

(1) he may expense 1 hotel room as a deviation expense, or

(2) he may expense up to the same number of hotel rooms as in his scheduled deadhead.

*Intent: A pilot scheduled for an intervening layover during a 2 duty period international deadhead may expense an intervening hotel use enroute to his scheduled destination.*

iii. Domestic and International

(a) A pilot who deviates from deadhead travel at the beginning of a trip may check in at the contract hotel a maximum of 1 day early. This hotel use is a deviation expense charged to his bid period deviation bank.

(b) When hotel use is an allowable/reimbursable deviation expense:

(1) the pilot is responsible for his hotel reservation,

(2) reimbursement shall be limited to the contract hotel rate for the city associated with the revenue portion of the trip, and

(3) authorized expenses shall not be direct billed.

e. Non-Taxable Per Diem

A pilot claiming hotel use as a deviation expense under Section 8.C.3.d.i. or C.3.d.ii. (above) may also claim non-taxable per diem for the period covered by his hotel reimbursement claim (i.e., one night hotel use equals 24 hours per diem) and not otherwise covered by per diem for a scheduled trip. This per diem shall be paid at the rate for the city associated with the revenue portion of the trip.

f. Parking

A pilot may claim up to \$100 per bid period for parking (monthly pass or fees) at an airport outside his domicile/base.

4. Limitations on Deviation Expenses

The following limitations apply to deviation expenses:

a. All deviation expenses shall be paid for using the Company issued Travel Card, unless:

i. the vendor will not accept the card; or



- ii. the vendor has rendered both authorized and unauthorized deviation expenses, and refuses to allow the pilot to pay for authorized expenses with the Company Card and for unauthorized expenses in another manner. In this case, the pilot shall pay the vendor's bill by personal means, and shall submit an expense report requesting reimbursement for the authorized expenses.
  - b. Expenses which are otherwise allowable/reimbursable, but which exceed the value of a pilot's deviation bank are the pilot's responsibility and shall be reimbursed to the Company in accordance with Section 8.C.5. (below).
  - c. All deviation travel must be on a commercial carrier, except as specifically authorized otherwise in this Section.
  - d. Travel claimed as a deviation expense must begin or end within 3 days of the scheduled assignment to/from which the pilot is deviating (e.g. scheduled deadhead, trip or R-day) and must proceed to the intended destination of the deviation with no greater than a 24 hour delay enroute, domestically, and a 48 hour delay enroute internationally.
  - e. When a pilot claims hotel use in lieu of a scheduled deadhead ticket(s) as provided in Section 8.C.3.d.i. or C.3.d.ii.(a) (above):
    - i. the scheduled deadhead ticket(s) establishes a "mini-bank" (i.e., claims based on that ticket(s) are allowable/reimbursable only up to the cost of that scheduled deadhead ticket(s)); and
    - ii. the value of the deadhead ticket(s) may not be used for any deviation expense other than hotel use (as provided in Section 8.C.3.d.i. or C.3.d.ii.(a)), and non-taxable per diem.
  - f. Expenses, other than those identified in this section as authorized, are not allowable/reimbursable (e.g., expenses associated with the use of a personal vehicle (other than allowable parking expenses), telephone, food, newspapers, recreation, etc., are not allowable/reimbursable).
5. Reporting Procedures
- a. Any time an expense is charged to a Company issued Travel Card, a deviation ticket is issued or a deviation expense is incurred, an expense form shall be submitted, with appropriate original receipts. Boarding passes are required on tickets purchased with personal funds. Receipts are not required for reimbursable expenses under \$25. Such expense form shall be submitted no later than the end of the subsequent bid period. A pilot whose allowable deviation expenses for a bid period exceed the value of his deviation bank for such bid period shall submit appropriate payment with his bid period expense form.
  - b. A pilot shall designate on his online expense report any claim for deviation travel expenses incurred while commuting to or from his base. The amount of such claim that is allowed/reimbursed shall be included in the pilot's income as taxable compensation and all applicable taxes will be withheld.