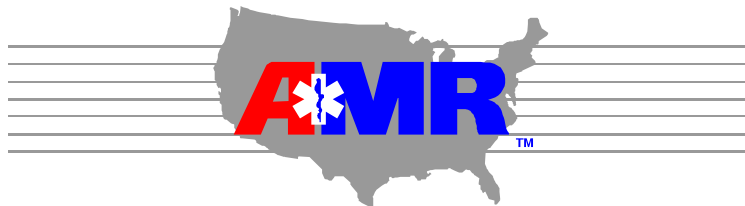


For the Employees of



AMERICAN MEDICAL RESPONSE



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NECHO expense report creation and submission - please refer to the NECHO expense report process document in Outlook: Public Folders / All Public Folders / National / Travel.

Green highlight represents new policy or changes effective August 1, 2011, as well as policy that requires renewed focus and emphasis.

OBJECTIVE AND OVERVIEW

Company business expense reimbursement policy is designed to be equitable and follow all pertinent tax regulations; defines travel and entertainment expense reimbursement requirements; ensures expenses have clear business purpose, are properly supported, approved by management and reimbursed timely. Exceptions to this policy are at the discretion of the EMSC CEO. Other policy or procedures may apply to Executive Management.

Employees are expected to use good judgment before incurring any expense on behalf of the Company and “do the right thing” when a situation is not covered by this policy. The company assumes no obligation to reimburse expenses that are out of compliance or deemed an unnecessary business expense. Failure to comply with policy requirements may result in disciplinary action up to and including termination as well as delays or withholding of reimbursement.

Employee business expenses must meet all Internal Revenue Service (IRS) record keeping requirements. The IRS may disallow a deduction if an employee fails to submit adequate support for the business expense resulting in taxable income to the employee and / or the employee held liable for the expense. **Payment with cash is strongly discouraged unless it is the only method accepted by the vendor.** Certain expenses incurred by senior management may require disclosure in EMSC public filings under Securities and Exchange Commission (SEC) regulations irrespective of whether such expenses are reimbursable under company policy. Accurate documentation of expenses facilitates the company's determination of whether such disclosure requirements are triggered.

Any questions regarding this Travel, Entertainment and Expense Reporting Policy should be directed to the EMSC Chief Accounting Officer or EMSC VP of Procurement and Fleet Administration.

AUTHORIZATION PRIOR TO TRAVEL

No employee is authorized to incur travel expenses on behalf of the company without appropriate, **prior** management approval. Some management teams may require documented pre-trip approval, but submission of this document is **NOT** required with the expense report.

TRAVEL EXPENSE PAYMENT AND REIMBURSEMENT

Airfare is directly billed to the Company through TravelFocus, the authorized EMSC travel management company. Hotel, rental car, meals, and all other misc. travel expenses are to be paid via the employee's personal credit card with reimbursement through a properly submitted / approved expense report; only authorized exceptions are noted below:

Direct billing of hotel room rate and taxes only is acceptable for group meetings and infrequent non-management travelers involved in an extraordinary event requiring an extended stay (e.g. CAD installations; training, new business implementation teams). All direct bill hotel invoices must be approved by the appropriate management level (per the EMSC Finance Authority Matrix).

Specific “Hotel” cards or Single Use Credit cards through TravelFocus may be used for non-management employees that travel “infrequently” (defined as one trip or fewer per month) and physicians filling shifts. All management level employees and non-management employees traveling more than 2 trips per month are expected to use a personal credit card.

The Company may assist an employee in securing an AMEX Corporate Travel Card when business travel exceeds \$1000 per month (not including airfare) or other circumstances approved by EMSC Chief Accounting Officer. This AMEX Corporate Travel Card would be issued in the employee's name for the sole purpose of company business travel expenses as these cards are issued under EMSC's AMEX Commercial Card Agreement which prohibits personal purchases. The AMEX Corporate Travel Card holders must pay AMEX in full within the 30 day payment terms governing the card. Cards with unpaid charges beyond 45 days will be automatically suspended and reactivated only when full payment is made. AMEX Corporate Travel Card holders are expected to log onto the following website and ensure that his / her account is current: www.americanexpress.com

AIR TRAVEL

TravelFocus is the authorized EMSC travel management company and **MUST** be used for all **employee** and **EmCare contracted physician** travel. **EMSC Portal link to TravelFocus:** <http://www.travelfocus.com/emsc>

- **INTERVIEWEES (excludes clinicians).** Company paid airfare for interviewees is discouraged. When the Company agrees to pay airfare for an interviewee, travel must be booked through TravelFocus who requires advance approval from the EMSC Payroll Director to direct bill airfare. **The EMSC Payroll Director requires an authorizing email from the appropriate Region CEO, Division CEO or Corporate Dept. Head approving the travel.**
- **CONSULTANTS.** Consultants are expected to follow the EMSC Travel Policy relative to selecting lowest airfare, hotel room cost guidelines, meal allowances and pay for their travel expenses; if travel is reimbursable per the terms of the consultant agreement, invoice the Company accordingly.

Exceptions for employees to book outside of TravelFocus:

- AASI flight crew travel booked directly by AASI Dispatch while in route to a patient transport,
- Senior management authorized to fly private airplanes,
- Air taxis when the cost is less than traditional airlines,
- Rare emergencies when TravelFocus or the Afterhours Support Team are not available.

Employee Travel Profiles

Employees are expected to establish a travel profile with TravelFocus and regularly maintain it with the most current company and personal information to ensure airfare is charged to the proper G/L code, name exactly matches his / her government issued ID, credit card information and travel preferences are current. If an employee has both a Passport and Driver's License, the names should exactly match. Profiles can be updated at: <http://www.travelfocus.com/emsc/onlinebooking1.htm>

TravelFocus Offers Two Methods for Booking Travel.

- **CLIQBOOK On-line Booking** is preferred as it offers the lowest transaction fee.
Online Booking Tool Link: <http://www.travelfocus.com/emsc/onlinebooking.htm>
- **Agent Assisted Booking** is twice the cost of the on-line booking fee and is recommended for complex itineraries, changes to a ticketed itinerary or when utilizing a "banked" ticket.

TravelFocus business hours are 7:00 AM to 7:00 PM, CST, Monday through Friday.

Afterhours Travel Booking

Outside TravelFocus business hours of 7:00 AM to 7:00 PM, CST, Monday through Friday, call the dedicated AMR Afterhours Team at 1-800-987-9872. EMSC, AMR, AASI or EMCARE membership ID is: N200 (N 2 Oscar Zero).

Airfare Booking Expectations

Employees are expected to book the lowest available airfare based on the following criteria:

- **Select NON-refundable tickets;** refundable or full fare tickets are NOT to be booked to facilitate an upgrade.
- **Make advance purchase;** discounts are typically available with 21, 14 and 7 day advance purchases.
- **Use alternate airports / connecting flights;** if they add less than 90 minutes to the total trip and save at least \$150.
- **Fly coach class.** Upgrades to business or first class are allowed:
 - When pre-approved by applicable senior management.
 - At the employee's personal expense or through redemption of frequent flyer mileage.

Cancellations and Unused Tickets

Call TravelFocus immediately to cancel or modify a reservation as airfare may be voided for a full refund within 24 hours of booking. If not refundable or voidable, the unused ticket will be placed in the "ticket bank". **Travelers are expected to use "banked" tickets toward future travel before expiration -- within 12 months of original departure date.**

Receipts Required for Air Travel Reimbursement

TravelFocus bookings will be confirmed via email with an itinerary available through a link to *Virtually There*. **The E-Invoice (detailing airfare charges) must be submitted with the expense report to substantiate the trip and reconcile the direct bill airfare statement.** Both E-Invoice and E-Ticket information remain active in *Virtually There* for 71 days from date of ticketing.

Rare emergency bookings outside TravelFocus, the air carrier receipt or credit card statement must be submitted with expense report documentation.

Private plane travel requires an airfare quote from TravelFocus for the equivalent commercial origin / destination and dates to support the reimbursement.

Airline Clubs, Baggage Fees and In-flight Charges

- **Airline club** reimbursement requires approval from applicable senior management.
- **Baggage fees** imposed by airlines will be reimbursed **up to two bags**. Submit a receipt confirming payment with the expense report. In NECHO, code baggage fees to airfare / rail 70200.001.
- **On-board movies or television** charges will NOT be reimbursed.

Private Aircraft

The Company permits, but does not promote, travel on aircraft that is personally/privately owned. Nor does the Company evaluate or affirm the credentials or skills of any individual pilot, ascertain the airworthiness of any plane, or affirm the safety of personal/private aircraft operation.

Employee travelers are solely responsible for their decision to use a personally owned or privately leased/rented aircraft to travel and are expected to confer with their personal insurance representative as the Company is not responsible for personal injury or damage. In the event of accident, injury, or damage, employees must look to the responsible party, i.e., the pilot and/or the owner of the aircraft for recourse.

Reimbursement for private aircraft travel will be at the comparable commercial airfare rate. If the origin or destination city is not serviced commercially, then the nearest commercially serviced city will be used to calculate the allowable reimbursement. An airfare quote from TravelFocus for the same origin/destination and dates must be submitted to support the commercial reimbursement.

LODGING

Hotel Reservations

Employees are expected to book hotels through TravelFocus (no fee for hotel bookings). Employees should stay where the Company has a negotiated rate or in a moderate price range (Guideline: not to exceed \$150 per night). Also ask for promotional or special rates (AAA, Government, AARP, etc.) when applicable at check in.

Hotel "Misc." Charges

Movie and video game rentals will **NOT** be reimbursed. Reasonable hotel fitness club fees **WILL** be reimbursed.

Room Guarantee and Hotel Cancellation Procedures

Hotel rooms should be guaranteed for late arrival. Avoid "no show" charges by canceling prior to the time limit shown on the itinerary. Trip cancellations may be out of the employee's control; reimbursement for "no-show" charges will be on a case-by-case basis and require appropriate management approval.

Hotel Payment Documentation

IRS requires a detailed hotel receipt to be submitted with the expense report. **No addendum will be accepted for a hotel receipt.** If the original is lost, contact the hotel to obtain a copy.

On-going / Special Living Arrangements vs. Temporary Living

Living arrangements that are intended to replace hotel accommodations and rental cars are generally taxable to the employee if they are expected to continue for more than one year. On-going living arrangements are accommodations that are intended to provide a more permanent living situation when an employee resides outside the local city and/or state but regularly works out of another location that may require hotel stays, rental cars, and/or air travel. These arrangements must be preapproved by Human Resources. Any accommodations that exceed 90 days will need to be approved by the SVP of Human Resources and the Business Segment CFO through your local Human Resources representative.

RENTAL CARS AND PERSONAL VEHICLES

Rental Vehicles

Renting a vehicle is acceptable when the cost to rent is less than other available transportation. Vehicles should be rented through TravelFocus (no fee for car booking) to ensure the EMSC contracted rates with Hertz (primary) and Avis (secondary) are charged. Intermediate is the preferred vehicle size. Enrollment into the Hertz Gold Club and Avis Preferred programs is free. Applications are available via a link on the EMSC travel portal or contact TravelFocus.

The company is self-insured; therefore travelers must **DECLINE** all rental car insurance coverage provided by the rental car company. Before accepting a vehicle, inspect it for damage and note damage on the contract before leaving the lot.

Rental Car Re-fueling:

- 1. Fill tank prior to return:** Preferred and most economical option as renter pays market PPG only for gallons used.
- 2. Pre-purchase option:** Should only be considered if renter will drive 250 miles and utilize more than $\frac{3}{4}$ of a tank of gas as renter will be charged for an entire tank of gas at approx 10 to 15% over retail PPG.
- 3. Returning the car without exercising either of the above options:** Only acceptable in an emergency when traveler is at risk of missing a flight as renter will be charged for gallons used at a PPG that is 4 times greater than retail.

The Company reserves the right to reimburse only for the cost of actual gallons used at current market PPG when actual miles driven / fuel used does not support the pre-purchase option or departure time / car rental return time does not support an emergent situation of returning the car without refueling.

Personal Vehicle

When using a personal car for business purposes, adequate insurance coverage must be in force for employee and passenger protection. EMSC reimbursable rate per mile is established by management; the IRS rate only serves as a guideline. Contact EMSC Payroll for applicable reimbursable mileage rate at the time the expense was incurred. The Company will NOT reimburse for any repairs resulting from business travel, normal commute mileage, or fuel purchased.

Recording personal mileage in NECHO for Reimbursement

- **Mileage reimbursement for a single trip** (to / from the airport) does not require a mileage log; enter total miles directly into NECHO on a separate line; origin and destination must be listed in the description field.
- **Mileage involving multiple days:**
 - May be entered in NECHO as a single line showing total mileage for the multiple days but must be supported with a mileage log showing daily details.
 - May be entered directly into NECHO without a mileage log only if each day's total miles are entered as a separate line supported with the following detail: date, origin, destination, business purpose.

MEALS AND ENTERTAINMENT

The Company will reimburse reasonable entertainment expenses supported with a clear business purpose that meets IRS "ordinary and necessary" requirements. There must be a business relationship with all persons entertained whether existing or potential; and the IRS requires that a bona fide business discussion precede or follow any entertainment.

When entertaining customers or when several employees are involved, the MOST SENIOR level employee must pay and seek reimbursement for the expense. To comply with IRS substantiation rules, provide the name and business relationship of each person(s) entertained; business purpose and/or subjects discussed; name of establishment, amount and date of entertainment / meal.

Personal Meals and Business Meals with Employees

Employees will be reimbursed for meals when away from home for one or more days. **Daily meals total must NOT exceed \$65 including all snacks and tips; this is not a per diem and meals should be supported by receipts as indicated.**

An employee may pay for another employee's meal when it includes a customer; an out-of-town employee or other purpose approved by management. Total cost should be limited to daily meal cap noted above, including tip. IRS requires that all names be listed individually if less than 10 employees are present; if more than 10 employees are present list each department and number of employees per department.

MISC. TRAVEL

Telephone Usage

Employees will be reimbursed for business calls on personal cell or home phones (a copy of the front and back of the phone bill with an "X" beside the business calls must be submitted for reimbursement). Travelers will be reimbursed for one personal call each day away from home on company business at a cost not to exceed \$10.00 for domestic travel or \$20.00 for international travel. Air-phone use is **strongly discouraged due to the extreme cost**. Travelers may use an air-phone if an emergency or critical business issue is involved.

Award Programs

Employees may participate in frequent traveler award programs sponsored by airlines, hotels, rental car and credit card companies. Points and status earned as a result of company business travel belong to the traveler.

Tipping / Gratuities

Below are reimbursable tipping parameters by service type. **Any tip amount that exceeds these parameters is not reimbursable. Tips for hotel maids are also not reimbursable.**

- o **Waiters: 15 – 20% of total bill before taxes.** Gratuity for large groups may already be added to the bill; if extra tip is added the total tip may not exceed 20%. Include the tip amount with the meal charge on the expense report.
- o **Taxi/Limo/Shuttle Bus: 10 - 15% of the fare.** Should be added to the fare on the receipt.
- o **Bellhop/Porters/ Airport curbside check-in: \$1.00 per bag.** Record as separate line item on the expense report.

Laundry

Employees will be reimbursed for reasonable laundry expense if away from home at least five consecutive work days or when unusual circumstances make these services necessary. Receipts are required.

Seminars Sponsored by Other Organizations

Internal Revenue Service (IRS) rules require that the company report separately the cost of meals associated with seminars or sponsored events. To comply with this regulation, employees attending such events must complete his / her expense reports as follows:

- o Record the portion of the cost relating to meals on the "Meals" line.
- o Record remaining event costs under "Training, Seminars, Conventions"
- o Provide a valid account code for all miscellaneous items.

Cash Advances

Cash advances are granted on a very limited basis via check request with appropriate approvals prior to the trip. The cash advance must be included and reconciled on the expense report submitted for the trip.

Foreign Travel

When foreign currency is used for payment, convert the currency into US dollars. Print out the conversion rate into US dollars with a date no later than 2 weeks from your last date of expenses being submitted. Log into <http://finance.yahoo.com/currency> or other currency site.

GROUP AND MEETING TRAVEL

TravelFocus is expected to be used for all "Group" travel defined as 10 or more employees traveling to the same destination for a specific purpose as they do **NOT** charge any fees for site selection, arranging meeting rooms, meals and snacks, etc. The airfare booking fee is the only cost associated with Group Travel through TravelFocus and this fee would be incurred even if TravelFocus was not involved with the other meeting planning requirements. Group travel should be made as far in advance as possible to take advantage of the most favorable rates.

Each traveler should pay for his/her own expenses and submit an expense report for reimbursement. When group expenses are impractical to allocate to each employee, appropriate management must pay and report the expenditure. Food and beverages for the group must be reported as "Entertainment". All other expenses (i.e., transportation, lodging, etc.) are under the appropriate expense category. All expense reports associated with the meeting must show the event name (Stars of Life, Corporate 4th Qtr Meeting, etc.).

GIFT POLICY FOR EMPLOYEES

If an employer gives an employee cash, gift certificates, or similar items that are convertible to cash, the value is considered additional wages regardless of the amount. (See IRS Regulation 1.132-6(c)). Please refer to the EMSC Payroll Policy for details on proper handling.

EXPENSES NOT REIMBURSABLE VIA EXPENSE REPORT

Purchases for routine goods and services are expected to be procured through ProcureIT, PCard, vendor invoice, check request, or recurring payable **NOT via expense reports**, except for emergency situations which should not be abused as such. **The expenses noted below may NOT be reimbursed through NECHO expense reports:**

- **Capital expenditures through ProcureIT or check request only.**
- College tuition – submit proper documentation to HR and HR will submit a check request
- Charitable contributions or sponsorships of any kind.
- Rent or extended stay housing payments – set up on recurring payable or submit invoice.
- Supplemental air travel insurance or any other trip insurance.
- Personal medical or dental expenses, barber, manicurist, masseur, etc.
- Personal entertainment: concerts, movies, sporting events, golf, tennis, books, video games, etc.
- Traffic fines, towing, court costs, etc. while traveling on company business.
- Personal items – clothing, shoes, socks, toiletries, medications, etc. are not reimbursable except under very rare circumstances. Cost must be reasonable; need for exception clearly stated and properly approved by management.
- Replacement or reimbursement of personal property lost, stolen or damaged (sun glasses, golf clubs, etc.) unless covered under a current Collective Bargaining Agreement.
- House, baby or pet sitting fees
- Spouse or other family member expenses except certain circumstances approved by management.
- Annual fees or any other costs / fees associated with personal credit cards.
- Costs associated with trip extensions or side trips for personal reasons.

EXPENSE REPORTING

Employee business expenses must meet extensive record keeping requirements imposed by the IRS.

- Expense reports are expected to be processed in NECHO – sharing of your NECHO username and password with anyone for any reason is against company policy.
- If NECHO has not been implemented, a paper expense report is to be submitted with appropriate support documents. Every paper expense report must include the employee's Oracle number and be signed by the originator and the appropriate approver per the EMSC approval matrix before submission to NRC Payroll for payment.
- Employees are expected to file expense reports within 15 days of last trip expense. All expenses related to a single business trip must be submitted on one expense report. Expense reports for mileage only may include multiple days. **Expense reports requesting reimbursement for expenses older than 60 days require senior management approval as noted: AMR President for all AMR employees, EmCare President for all EmCare employees, EMSC Chief Accounting Officer for all NRC and EMSC employees.**
- Employee's immediate manager or the next higher authority must approve his/her expense report.
- Payroll reviews each expense report for calculation accuracy, policy compliance, business purpose, and proper supporting documents. Noncompliant expense reports are placed on hold / not paid until resolved. Compliant expense reports with appropriate approvals reimburse in the next check run.
- All company paid airfare must be recorded on the expense report even though the employee will not be reimbursed this amount. Origin and destination cities must be input in the description field.
- Clearly and correctly describe each expense. When entertaining, customer name, title, and company must be entered in the "attendees" field. Use a separate sheet of paper if more space is needed.
- Submit an original receipt generated by the vendor to support every expense. Receipts MUST include vendor name, address, date and dollar amount. Do not alter receipts. The following applies:
 - Itemized hotel receipt is required for all hotel stays.
 - NO hand written receipts EXCEPT taxi cabs but dates, amount, to / from must be noted; and paramedic / EMT certifications for which the certifying agency does not provide a printed receipt.
 - Tips should be included with main expense, i.e. meal tips added to restaurant receipt, etc.
 - Restaurant tear tabs are not acceptable.
 - Charge card billing statement and cancelled personal checks are not acceptable as receipts unless accompanied by an addendum explaining why the original receipt was not available.
 - IRS-approved E-Invoice that shows the flight destination/departure cities, dollar amounts, ticket number(s) and service fees.

An addendum and proof of payment (credit card statement or canceled check) is required:

- When there is no vendor receipt or acceptable documentation for an expense.
- When the receipt or documentation does not meet IRS receipt requirements.
- When receipt detail is not clear, mostly illegible or completely illegible.

If there is an invoice that shows the amount due but no form of payment, the proof of payment is required but an addendum is not. No addendum is required for tips or personal snacks without a receipt when less than \$10.

An addendum supporting a NECHO expense report **does not require an approval signature** as the approver has full visibility to this addendum when approving in NECHO. But, if an addendum is deemed necessary after NECHO approval and during the NRC review process, the addendum must be signed by both the employee and the approver.

Expense Report Preparation for Scanning Process

- Expense report receipts need to be securely taped on letter size paper.
- Make sure information on the expense support documents is legible before submitting.
- Do not circle or highlight information on the receipt as it may be unreadable once faxed or scanned.
- Print the report in NECHO (Expense Report 1st option) and fax it to the number noted on the report.
- Do not submit any unnecessary backup, such as multiple copies of the travel itinerary, multiple copies of the hotel receipt, etc.

A separate NECHO expense report processing document is available for additional details.