

Personnel policies
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Allowances for Employee Expenses:

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PERSONNEL POLICIES FORUM[®]

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What Is The Personnel Policies Forum?

This year BNA has invited over 300 representative personnel and industrial relations executives to become members of the Personnel Policies Forum for 1971-72. These Forum members are top officials in all types of enterprises, large and small, in all branches of business and government and from all sections of the country.

The 1971-72 PPF members will be asked periodically to outline their policies and practices with respect to some important aspect of personnel or industrial relations. From these replies, the BNA editors will complete a survey report on the subject, showing prevailing practices, new wrinkles and ideas, and cross-section opinion from these executives.

In many cases, the comments are set down in the words of the Forum members themselves, so that survey users can gain maximum advantages from such personalized discussion of major problems facing all companies today.

This is the Personnel Policies Forum's twentieth year. Past Forum surveys have made significant contributions

to the profession of personnel administration by assembling information on such diverse subjects as turnover and job satisfaction, absenteeism and its control, executive compensation, training employees, fringe benefit practices, and recruiting practices. Forum surveys most recently have examined the changing role of personnel administration in the company organization structure; the tools of the personnel profession; community relations activities; and the status of first-level supervisors.

The Personnel Policies Forum is a cooperative project. Its only function is to serve the personnel profession by assembling facts important to the personnel executive. BNA welcomes suggestions for survey topics or questions to be included in surveys.

Results of each PPF survey are sent, as part of their service, to users of these BNA labor reports: BNA Policy and Practice Series (for the Personnel Executive), Daily Labor Report, Labor Relations Reporter, Retail Labor Report, White Collar Report, Government Employee Relations Report, and Manpower Information Service.

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EMPLOYEE EXPENSES

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INTRODUCTION

Payments by employers to reimburse or pay employees' job-related expenses are reported to be substantial by the personnel executives on BNA's Personnel Policies Forum. PPF members were surveyed on practices related to travel expenses on company business, moving expenses for new hires and relocated employees, meals and entertaining, tools, uniforms, and safety equipment. Responses were received from 198 Forum participants, with the following breakdown:

Large employers (1,000 or more employees)	65 percent
Small employers (fewer than 1,000 employees)	35 percent
Manufacturing firms	59 percent
Nonmanufacturing businesses	28 percent
Nonbusiness institutions (schools, hospitals, local governments)	13 percent

Highlights of the Results

● Most respondents maintain cars for use on company business; and when employees use personal cars for company business, they almost always are compensated for it. Nearly all of the respondents reimburse employees for actual expenses incurred while on business trips, usually requiring only that the expenses be "reasonable," rather than limit employees' expenses by a per diem amount.

● When an employee is transferred at company request, most companies assume substantial or complete financial obligation for all expenses incurred by the move. Better than half of the respondents assume similar obligations for many of their newly-hired employees who are required to relocate for their new jobs.

● Job-related meals and entertaining are at company expense in almost all cases. But less than half of the respondents pay for supper when employees are required to work overtime.

● Most companies provide or pay for uniforms employees are required to wear, and very often pay for cleaning or laundering those uniforms. In almost half of the responding companies, some employees are required to provide their own work tools. But in one fifth of those cases, the companies pay some part of the cost of the tools, and twice as often pay for tool replacements. Where safety equipment is required, almost all companies pay some portion of the cost, most frequently the entire expense.

● Relatively few of the respondents have made any recent changes in their employee expense policies, and even a smaller proportion anticipate any changes being made in the near future.

TRAVEL EXPENSESAutomobile Policies

Better than 80 percent of all companies responding to the survey maintain cars for employees to use on company business. Nine out of ten nonmanufacturing businesses indicate that they have cars for company business, but only slightly more than half of nonbusiness institutions do.

TABLE 1.

Companies Maintaining Cars for Business Use						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes	84%	80%	85%	91%	56%	83%
No	15	20	14	9	44	17
No Response	1	--	1	--	--	1

TABLE 2.

Number of Cars Company Maintains*						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
1-5	17%	40%	30%	10%	43%	25%
6-15	11	11	14	8	--	11
16-30	9	22	14	16	--	13
31-50	8	9	6	12	14	9
51-100	7	2	4	10	--	5
101-200	10	4	6	12	7	8
201-500	14	--	9	10	7	9
501 or more	7	--	3	10	--	5
Unknown or No Response	16	13	13	14	29	15

*Percentages represent proportions of respondents that do maintain cars.

One large insurance company reports that it owns 3,000 automobiles throughout the country, primarily for use by its claims adjusters.

In several instances, respondents reported only for a single plant or location. Consequently, the above statistics are not necessarily indicative of car maintenance policies on a company-wide basis.

Large companies are more likely to own their company cars, while small companies prefer to lease them. Nonmanufacturing businesses tend more toward owning, but manufacturing companies generally opt for leasing. Nonbusinesses overwhelmingly favor ownership.

TABLE 3.

Method of Maintaining Cars*						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Own Cars	45%	35%	30%	51%	86%	41%
Lease Cars	36	55	53	31	7	42
Both Own and Lease	19	9	16	18	7	16
No Response	--	2	1	--	--	1

*Percentages represent proportions of respondents that do maintain cars.

Company cars are most commonly intended for use by salesmen and executives. But nearly one fifth of the respondents indicate that any employee on company business is free to use a company car.

TABLE 4.

	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Any employee on company business	21%	11%	12%	25%	36%	18%
Salesmen	45	49	60	33	--	46
Executives	52	69	60	61	36	58
Managers and Supervisors	8	9	5	14	14	8
Field Personnel	8	2	4	12	--	6
Drivers and Messengers	7	13	8	10	14	9
Maintenance and Service Personnel	5	4	3	8	--	4
Operating Personnel	--	6	2	2	--	2
Technicians and Engineers	5	--	2	6	--	3
Collectors	3	--	--	6	--	2
Miscellaneous	17	16	10	24	36	17

*Percentages represent proportions of respondents that do maintain cars.

About one fifth of all companies responding to this survey purchase or lease cars for individual employees. This practice is most common in nonmanufacturing, and it occurs least frequently in non-business institutions.

Three fourths of the companies that purchase or lease cars for individual employees do so for their executives. Less than half as many purchase or lease automobiles for managers and supervisors.

TABLE 5.

Companies That Purchase or Lease Cars for Individual Employees						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes	22%	19%	19%	30%	8%	21%
No	77	77	79	66	92	77
No Response	1	4	2	4	--	2

TABLE 6.

Employees for Whom Cars Are Purchased or Leased*						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Executives	79%	69%	59%	100%	50%	76%
Managers and Supervisors	32	31	32	35	--	32
Salesmen	25	23	36	12	--	24
Medical Personnel	4	8	5	--	50	5
Miscellaneous	21	8	5	29	50	17
No Response	4	--	5	--	--	2

*Percentages represent proportions of respondents that do purchase or lease cars for individual employees.

Almost all companies compensate their employees who use their own cars for company business. This compensation is in the form of a flat mileage rate in more than 90 percent of the companies, with 10 cents per mile the most common rate paid.

TABLE 7.

Companies Paying Car Allowance for Use of Personal Car						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes	97%	99%	99%	95%	96%	98%
No	1	1	1	2	--	1
No Response	2	--	--	4	4	1

TABLE 8.

Method of Paying Car Allowance*						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Flat Mileage Rate	92%	93%	93%	91%	92%	92%
Variable Mileage Rate	6	4	6	6	4	6
Other Method	5	4	2	11	4	5
No Response	1	--	--	2	--	1

*Percentages represent proportions of respondents that pay a car allowance for use of personal car.

Several respondents have more than one method of compensating employees for using their personal cars for company business. For example, a salesman who uses his own car regularly may be paid a flat sum each month, while an employee who uses his own car only on rare occasions will receive a mileage allowance. One small nonmanufacturing business reimburses its employees on an airfare equivalent basis for out-of-town travel by personal auto, and pays 12 cents per mile for local car travel.

One large manufacturing firm pays its field sales personnel 8 cents per mile plus a monthly depreciation allowance of \$79. Another large manufacturer pays its employees a flat \$20 per week for using their own cars on company business.

Several large, nonmanufacturing businesses utilize the following "other" methods of compensation:

- Monthly allowance averaging \$175 per month for some employees.
- For regular use of private car, pay \$60 per month plus 5 1/2 cents for each mile over 250 per month.
- In some instances, pay \$5 per day.

A small municipal government pays \$85 per month plus insurance in addition to 10 cents per mile, and a small nonmanufacturing business reimburses the actual cost plus 10 cents per mile.

The establishments that pay a flat mileage rate pay anywhere from 4 cents to 15 cents per mile. At the extremes, one large manufacturer pays 4 cents, and four large and two small nonmanufacturers pay 15 cents.

TABLE 9.

Amounts Paid Per Mile for Use of Personal Car*						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
8 cents and less	6%	5%	6%	4%	9%	6%
9 cents	7	3	7	2	5	6
10 cents	64	67	69	55	64	65
10.5 and 11 cents	4	--	2	4	--	2
12 cents	15	19	14	18	23	16
13 cents and more	4	7	2	14	--	5

*Percentages represent proportions of respondents that reimburse employees according to a flat mileage rate.

Among the companies that utilize variable mileage rates, most pay some amount per mile for the first several miles traveled and a smaller amount per mile thereafter. For example, one large manufacturer pays 15 cents per mile for the first 200 miles per month and 12 cents per mile thereafter.

Two respondents, however, indicate a different basis than mileage for the variation in their rate schedules. One small manufacturer reimburses employees at 10 cents per mile for in-town travel and 9 cents per mile for out-of-town. A small nonmanufacturing business pays 7 cents per mile for "normal" travel but 10 cents per mile when traveling to and from airports, train stations, and bus depots.

Nearly all companies reimburse their employees for tolls and parking expenses incurred while on company business. However, only one third of the responding companies also reimburse employees for incidental auto expenses.

TABLE 10.

Reimbursable Auto Expenses						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Tolls	92%	90%	96%	91%	72%	91%
Parking	95	96	97	95	84	95
Incidentals	37	26	36	32	24	33
None of the Above	3	4	3	2	12	4

One company explains that it does not reimburse for tolls because there are no toll roads in their area.

Car allowance policies are applied uniformly to all employees in nearly 95 percent of the companies. When the policies only apply to certain groups, the following groups were mentioned:

- Salaried employees
- Supervisors
- Department heads
- "Only those employees earning less than \$17,000 per year."
- Salesmen
- "All except maintenance trades employees, for whom a different compensation arrangement applies."

TABLE 11.

Do Car Allowance Policies Apply to All Employees?						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes Responses	96%	91%	95%	96%	88%	94%

Commercial Flight Policies

Less than 10 percent of the respondents currently have a policy of all employees flying first class on business trips. Nonmanufacturing business firms are somewhat more liberal than others regarding the use of first class airplane accommodations.

TABLE 12.

Commercial Flight Policy						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Usually Fly First Class	8%	7%	8%	9%	4%	8%
Usually Fly Coach	66	77	75	52	84	70
Depends on Level of Employee	19	9	12	27	4	15
Depends on Other Circumstances	11	10	7	21	4	11
No Formal Policy or No Response	2	2	2	2	4	2

Where commercial flight policies are dependent upon the employee's rank, 7 percent of all respondents permit first class for department heads and above. Ninety percent of these employers allow only corporate officers and executives to fly first class. Small companies are far more liberal than large ones in their use of first class for lower-ranking corporate members.

TABLE 12a.

Which Employees Fly First Class*			
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>All Cos.</u>
Department heads and above	4%	17%	7%
Corporate officers and executives	96	50	90
Not specified	--	33	3

*Percentages represent proportions of respondents whose commercial flight policies depend on the level of employee.

Under "other circumstances," the most common criterion cited is duration of the flight, with first class permitted on longer trips. Several companies specify coach for domestic flights and allow first class for overseas. One large manufacturer reverses this policy, however, requiring coach for international flights and first class for domestic trips. A large municipal government indicates that only elected officials are permitted to fly first class, and a large nonmanufacturing business allows first class only when an employee is traveling with a client. A small nonmanufacturer permits employees who are taller than 6'2" to fly first class. And one large nonmanufacturer notes that "most employees voluntarily select coach class."

Company Airplanes

One third of the large companies and one fifth of the small ones maintain airplanes for use on company business. Of the companies that do not maintain airplanes, one small manufacturer and one large nonmanufacturer have access to helicopter service. Airplane maintenance is most common among manufacturing firms, and none of the nonbusiness institutions indicate that they maintain airplanes for company business.

TABLE 13.

Companies Maintaining Airplanes for Company Business						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes	33%	20%	38%	23%	--	29%
No	64	78	60	75	96%	69
No Response	3	1	3	2	4	2

Among the large companies that maintain airplanes, 44 percent have only one airplane. One company maintains as many as 15 airplanes. The passenger size of these airplanes ranges from three to 44, with five- and six-seaters most common.

Among small companies that maintain planes, the number maintained ranges from one to six, with 86 percent having only one. These airplanes carry from five to 11 passengers, but six-seaters are most common.

Most companies own rather than lease the airplanes used for company business.

TABLE 14.

Method of Maintaining Company Airplanes*					
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>All Cos.</u>
Own Airplanes	81%	100%	77%	92%	86%
Lease Airplanes	7	--	6	9	5
Both Own and Lease	5	--	6	--	4
No Response	7	--	10	--	5

*Percentages represent proportions of respondents that do maintain airplanes.

Living Expenses on Business Trips

The vast majority of respondents reimburse employees for allowable expenses when on business trips rather than provide a per diem. Nonbusiness institutions use a per diem system most frequently; but even among nonbusiness institutions, ordinary reimbursement is paid at least three fourths of the time.

TABLE 15.

Method of Compensating for Living Expenses on Business Trips						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Reimburse	93%	91%	96%	93%	76%	92%
Per diem	2	2	1	--	8	2
Both	5	7	3	7	16	6

One small manufacturing firm also gives a special "hardship" reimbursement for overseas travel in excess of 30 days. (The amount given varies with each employee.)

Per diems range from \$8 to \$25 among the large firms and \$15 to \$40 among small establishments. One large nonbusiness institution distinguishes between major and smaller cities in the per diem it allows: \$25 for major cities and \$22.50 for other cities.

A large manufacturer that reimburses its employees for expenses incurred while on a business trip has established specific guidelines for allowable expenses that are related to the size of the destination city. Reimbursement in excess of the guidelines requires special approval. The guidelines are:

	<u>Room</u>	<u>Meals (per full day)</u>	<u>Total</u>
Major metropolitan area	\$21.00	\$10.00	\$31.00
Metropolitan area	16.00	9.00	25.00
Smaller city	13.00	8.00	21.00

At other companies, limitations on reimbursable expenses for food range from \$8 to \$15 a day. Two large establishments (both nonbusiness institutions) specifically prohibit reimbursement for alcoholic beverages, and one of those institutions also does not pay for tips.

A few firms do not permit reimbursement of laundry or dry cleaning expenses, and a number of firms allow such expenses only on trips of some specified, minimum duration (ranging from three days to one week). One large nonmanufacturing business expressly prohibits repayment of any "personal" expenses.

Several firms require receipts for all expenses or for any single expense in excess of \$25. Two large manufacturers will not reimburse expenses for wife or family on business trips unless previously authorized, and one large nonbusiness institution will not authorize such expenses. Airline insurance, barber, donations, personal entertainment, and gifts are not recoverable at one large manufacturing firm.

Entertainment is restricted or prohibited by a number of companies and institutions. And at a large manufacturing firm, salesmen, credit men, and others have fixed maximum weekly allowances (amounts not indicated) in the form of a "traveletter."

Travel Expense Policy Changes

Less than one fourth of the respondents have made any changes in their car, airplane, or other travel expense policies within the last year. Changes have been made most frequently in nonmanufacturing business, with very few changes having been made within the last year in nonbusiness institutions.

TABLE 16.

Companies That Have Made Recent Changes In Travel Expense Policies					
<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non-Mfg.</u>	<u>Non-Bus.</u>	<u>All Cos.</u>
26%	20%	24%	30%	8%	24%

Among the respondents indicating recent changes in travel expense policies, 39 percent of the large establishments and 71 percent of the small ones have increased the mileage allowance paid to employees who use their personal automobiles for company business. One large nonmanufacturer instituted a mileage allowance policy to replace a previous policy of maintaining personal cars.

One third of the large firms and one fifth of the small ones who have made travel expense policy changes recently have restricted the use of first class. A small nonmanufacturer has recently switched to economy class cars for company business.

Some of the miscellaneous policy changes made include:

- Discontinued owning own plane; all business flights to be by commercial airlines.
- "Employees instructed to buy daily insurance when renting cars."
- Increased and up-dated guidelines for acceptable expenses.
- "Broadened per diem allowance."

A few firms have made administrative changes in their travel expense policies. Two large firms -- one manufacturer and one nonbusiness institution -- now require more documentation of travel expenses. A large nonmanufacturing business recently revised its approval process. And a large manufacturer published guidelines of types of expenses which are considered "reasonable."

Only 15 percent of the respondents anticipate any travel expense policy changes in the near future. Of those companies, 55 percent expect to increase their mileage allowances. Two manufacturers -- one large and one small -- expect to liberalize their commercial flight policies to permit first class travel under certain conditions; but two large manufacturers anticipate restrictions of first-class travel.

TABLE 17.

Changes In Travel Expense Policies Anticipated						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non-Mfg.</u>	<u>Non-Bus.</u>	<u>All Cos.</u>
Yes	17%	10%	19%	7%	12%	15%
No	81	86	78	91	84	82
Unknown or No Response	2	4	3	2	4	3

Miscellaneous changes expected in the near future include:

- "Increase mileage eligibility for company cars"
- "Revise guidelines for reimbursable mileage"
- "Travel insurance"
- Increase per diem
- Tighten up on expense account procedures
- Lodging limitations

One large nonmanufacturing business comments that any changes it may make "depend on inflation -- will make adjustments as needed in reimbursement maximums so employees will not lose money when traveling on company business if they are prudent in their expenditures.

MOVING EXPENSES

Transferred Employees

Moving Costs

All of the companies and institutions participating in this survey pay part or all of the costs of moving the possessions of employees who have been transferred by the company. (The percentages in the following tables represent proportions of the 148 respondents who have more than one location for their business operations and to whom the questions regarding transferred employees are applicable. Because only two nonbusiness respondents have more than one location, they are not shown separately in the tables in this section.

TABLE 18.

Payment for Moving Possessions of Transferred Employees					
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>All Cos.</u>
Full Payment	79%	83%	84%	71%	80%
Limited Payment	21	17	16	29	20

The most common restriction the companies make is that they will only pay for the moving of "normal" household items; they will not pay to move horses, boats, lumber, etc. Nearly 11 percent of the respondents make this restriction, and they are included in the category "Limited Payment" in the above table. Obviously, for employees who do not own any of these "unusual" items, the company pays the full cost of moving their possessions when they are transferred.

Other limitations cited in the survey were almost all weight restrictions. One large nonmanufacturing firm will pay to move 2,000 pounds if the employee is single or 10,000 pounds if he is married; and the company will pay for the transport of only one car. A small manufacturer will pay to move 10,000 pounds for a family of four and 1,000 pounds more for each additional member of the family. A small nonmanufacturer will pay for 6,500 pounds for the employee and his spouse and an additional 1,000 pounds for each dependent child.

The remaining respondents who specified what their limitations are have a single weight restriction regardless of the size of the family. These restrictions range from 9,000 to 12,000 pounds, with no particular pattern related to the size of the company or type of business.

Ninety-seven percent of all companies with more than one location also pay the cost of packing the possessions of transferred employees. One large nonmanufacturing firm limits its payment of packing charges to \$3 per 100 pounds, and a small nonmanufacturer pays packing for transferred executives only.

TABLE 19.

Pay the Cost of Packing for Transferred Employees					
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>All Cos.</u>
Yes	95%	100%	97%	96%	97%
No	2	--	2	--	1
No Response	3	--	1	4	2

House-Hunting Trips

Four fifths of the nonmanufacturing firms and better than 90 percent of the manufacturers pick up the tab for a preliminary house-hunting trip for a transferred employee.

TABLE 20.

Pay for Preliminary House-Hunting Trip for Transferred Employees					
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>All Cos.</u>
Yes	88%	86%	92%	80%	87%
No	11	14	7	20	12
No Response	1	--	1	--	1

Of the companies that finance house-hunting trips for transferred employees, 80 percent will pay for either one or two trips; the remaining companies indicate they will pay for three or more. Twelve percent of all companies who pay for such trips say that they will pay for any reasonable number or that the number varies.

Only 4 percent of the companies that do pay for house-hunting trips for the employees will not pay for the spouse on such trips (four large nonmanufacturers and one small manufacturer.) Two percent did not respond to this question. Seven percent of the companies that will pay for more than one house-hunting trip for the employee will pay for only one such trip for the spouse.

Travel Expenses to New Location

Nearly all companies pay for the transferred employee's travel to his new location. Small companies are more likely to require the transferred employee to pay his own way.

TABLE 21.

Pay Travel Expenses to Transferee's New Location					
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>All Cos.</u>
Yes	98%	93%	96%	98%	97%
No	1	7	3	2	3
No Response	1	--	1	--	1

Of the companies that pay for the employee's travel expenses, only 4 percent do not pay such expenses for the entire family. No response was given to this question by 3 percent of the companies, with the remaining 93 percent indicating that they do pay travel expenses to the new location for the entire family.

Seventeen percent of the respondents that pay travel expenses to the new location have as their only limitation that those expenses be reasonable. Several companies will only pay for economy fares when the transferred employee and his family are traveling by some means other than private automobiles.

One large manufacturer allows 20 percent of the employee's base annual salary to cover all relocation expenses except moving of possessions. Another large manufacturer pays lodging plus \$12 per

day per person. Another requires the "quickest and most conventional means" of transportation be used. And another provides a mileage allowance of 9 cents per mile plus 10 percent to cover variations in the route taken, and also pays the actual lodging expenses plus \$8 per diem for the employee, \$8 for spouse, \$8 for each child over 12 years of age, and \$4 for each child under 12.

A large nonmanufacturer restricts reimbursable meals and lodging expenses to a maximum of \$25 per day for the employee, \$10 for the spouse, and \$5 for each dependent child. Another large nonmanufacturer pays 10 cents per mile for one car only if that is the mode of transportation used. A third large nonmanufacturer permits \$10 per day per person for meals while enroute.

A small manufacturer gives the following room and board allowance: \$20 per day for employee, \$15 for spouse, \$10 for children over 12, and \$6 for children under 12; this company also requires that the family travel an average of 400 miles a day. Another small manufacturer grants a per diem of \$15 plus \$6 for each dependent, based on 300 miles per day by car, normally one day by plane. A third small manufacturer requires that the transferred family take a direct route and travel approximately 500 miles per day.

Two small nonmanufacturing firms limit their payments to mileage allowances and normal road expenses (meals, lodging, tolls, etc.). And two nonmanufacturers, one large and one small, work out a pre-determined maximum amount to be paid on an individual basis.

Temporary Living Expenses

Ninety percent of all companies pay for temporary lodging and living expenses at the new location when an employee is transferred. However, only four fifths of the companies that do pay temporary living expenses for the employee will also pay for the employee's family.

TABLE 22.

Pay Temporary Living Expenses for Transferred Employees					
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>All Cos.</u>
Yes	92%	86%	93%	87%	90%
No	7	14	6	13	9
No Response	1	--	1	--	1

TABLE 23.

Pay Temporary Living Expenses for the Entire Family of Transferred Employees*					
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>All Cos.</u>
Yes	83%	72%	81%	79%	80%
No	15	22	17	18	17
No Response	2	6	2	3	3

*Percentages represent proportions of respondents that do pay temporary living expenses for the employee.

The most prevalent period of time for which companies will pay temporary living expenses for transferred employees is one month. However, 12 percent of all companies responded that they will pay for any reasonable period of time, that the time period is variable, or that the length of time is undetermined in their policies.

TABLE 24.

Time Period for Which Temporary Living Expenses are Paid by the Company* (Transferred Employees)			
	Large Cos.	Small Cos.	All Cos.
One week	5%	3%	4%
Ten days	2	3	2
Two weeks	14	14	14
Three weeks	4	--	3
One month	34	31	33
Six weeks	5	--	4
Two months	6	14	8
Three months	8	6	7
Four months	1	--	1
Reasonable, variable, or undetermined	13	8	12
Monetary allotment	2	3	2
No Response	5	19	9

*Percentages represent proportions of respondents that do pay temporary living expenses for transferred employees.

Several companies indicate that extensions of the period for which the company will pay temporary living expenses often are granted when necessary.

Three large companies and one small one make a maximum monetary allotment toward temporary living expenses rather than establish a specific time period for which such expenses are paid. The small firm did not specify the amount of the allotment. But two large firms (manufacturers) will pay a maximum of the equivalent of one month's pay; and the other firm (a nonmanufacturer) pays \$600 for the employee, \$400 for the spouse, \$400 for each dependent 12 years of age and older, and \$150 for each younger dependent.

One small manufacturer pays temporary living expenses completely for two months, and continues to pay \$50 per week through the third and fourth month if necessary.

Several companies cover temporary living expenses for a longer period of time for the employee than they will for the employee's family. This is the case for 7 percent of the companies that do pay temporary living expenses for the family as well as the employee, and one week is the most common length of time that the family's expenses are paid.

Following are the limitations on temporary living expenses cited by several respondents:

- Room and board allowance: \$20 per day for employee, \$15 for spouse, \$10 for children over 12, and \$6 for children under 12. (small manufacturer)
- "Food limited to difference from normal living expense and actual, reasonable cost." (small non-manufacturing firm)
- Room cost plus \$12 per day. (large manufacturer)
- No entertainment expenses. (large manufacturer)

- \$30 per day maximum. (two large manufacturers)
- Employee: \$15 per day; spouse: \$10 per day; children: \$10 per day if over 12, \$5 per day if under 12. (large manufacturer)
- Actual lodging plus \$8 per diem for employee, spouse, and each child over 12, \$4 per diem for each child under 12. (large manufacturer)
- Employee: \$20 per day; each dependent over 12: \$10 per day; each dependent under 12: \$6 per day. (large manufacturer)
- No local transportation or meals reimbursed. (large manufacturer)
- Pay only 50 percent of cost of meals. (large manufacturer)
- Single employee: \$10 per day; married and no children: \$15 per day; married and one child: \$17 per day; married and two or more children: \$20 per day. (large nonmanufacturing firm)
- Meal allowance: \$10 per day per person. (large nonmanufacturer)
- Per diem: \$20 for employee; \$10 for spouse; \$7.50 for each child. (large nonmanufacturer)

Assistance with Disposal of Home

About half of all companies assist transferred employees with the disposal of their homes. Most frequently this assistance is in the form of paying some or all of the costs associated with selling a house, such as real estate brokerage fees, lawyer's fees, etc.

TABLE 25.

Companies That Assist Transferred Employees Dispose of Their Homes					
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>All Cos.</u>
	55%	36%	56%	38%	49%

TABLE 26.

	Type of Assistance*		
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>All Cos.</u>
Guarantee the sale	40%	27%	37%
Purchase the home	17	33	21
Outside firm purchases the home	10	--	8
Pay some or all of selling costs	50	47	49
Assist with duplicate payments	5	7	5
Loan to employee until house is sold	9	13	10
Miscellaneous	5	--	4

*Percentages represent proportions of respondents that do assist transferred employees dispose of their homes.

A sizable proportion of companies guarantee the sale of the employee's house. Generally the price guaranteed is the average of two appraisals, and the guarantee may be complete or only partial.

Twice as many small companies as large ones will purchase the employee's house. However, an additional 10 percent of the large companies that offer some type of assistance contract with an outside firm to purchase the homes of transferred employees. None of the small companies in our survey do this.

If a transferred employee is forced to continue making mortgage payments on his unsold home at the old location while paying rent or mortgage payments at the new location, about 5 percent of the companies that offer some type of assistance will give financial aid to the employee. Included in this group are companies that will assume financial obligation for breaking an unexpired lease at the employee's old location.

About 10 percent of the assisting companies will make a loan to a transferred employee until his house at the old location is sold. This loan is interest-free at some companies and carries a nominal interest rate at other companies.

One large manufacturer will offer financial assistance to the buyer of the transferee's old home, and one large nonmanufacturer pays the employee 5 percent of the appraised value of his house to cover all expenses associated with its sale. A large manufacturer gives a bonus to any transferred employee who sells his house himself in lieu of the company purchasing the home from him. And another large manufacturing firm gives a similar bonus to employees who sell without the aid of a realtor in lieu of paying the realtor's commission.

Incidental Expenses

About half of the respondents also pay for incidental expenses related to employees' moves. Included are:

- Closing costs on purchase of new home.
- Disconnecting and hooking-up appliances.
- Trips home (old location) while family is separated.
- Redecorating expenses (cutting and installing carpets, drapes, etc.).
- Furniture storage.
- Kennel fees for pets.
- New automobile tags and licenses.

TABLE 27.

Pay Incidental Expenses Related to Transferred Employee's Move					
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>All Cos.</u>
Yes	51%	45%	56%	36%	49%
No	43	50	37	62	45
No Response	6	5	7	2	5

A common practice, especially among large, manufacturing concerns, is to give a lump-sum cash payment -- a relocation allowance -- to transferred employees. Most frequently the allowance is

one-month's salary, with one-half of one month's salary a close second. Several companies give an allowance of \$500. Other relocation allowances given include:

- 2 percent of annual salary.
- 3 percent of annual salary.
- 10 percent of annual salary.
- \$1,000 if married, \$500 if single.
- \$250, \$400, \$750 (three different firms).
- A percentage of the sale price of the home.
- 25 percent of moving expenses (to cover taxes).
- 125 percent of one month's salary to a maximum of \$3,000.

New Hires

Moving Expenses

Eighty-five percent of the companies in our survey pay part or all of the costs of moving the possessions of newly-hired employees. However, this benefit is reserved for newly-hired managers and executives in 40 percent of the companies, salaried exempt employees in 29 percent, and professional and technical employees in 22 percent.

TABLE 28.

Payment for Moving Possessions of Newly-Hired Employees						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Full Payment	61%	65%	71%	48%	55%	63%
Limited Payment	24	17	18	30	23	22
No Payment	14	17	11	22	23	15

TABLE 29.

Level of Newly-Hired Employee for Which Moving Expenses Are Paid*			
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>All Cos.</u>
Managers and Executives	43%	35%	40%
Administrative Staff	6	--	4
Supervisors and Above	3	10	5
Professionals & Technicals	22	21	22
Salaried Exempt	28	29	29
Sales	2	2	2
All New Hires	5	8	6
Miscellaneous	5	--	3
Not Indicated	6	10	8

*Percentages represent proportions of respondents that pay some or all of moving expenses for newly-hired employees.

Included under "Miscellaneous" in the above table are:

- Hourly craft employees. (manufacturer)
- "Semi-monthly and student trainees." (manufacturer)
- Employees earning \$10,000 per annum and more. (nonmanufacturer)
- Employees earning \$16,000 per annum and more. (nonmanufacturer)
- "Any scarce type of job category that cannot be filled from local labor market." (nonbusiness institution)

As is the case with transferred employees, the most common restriction made is that the companies will pay only for the moving of "normal" household goods. Weight limitations range from 8,000 pounds (a small nonmanufacturing business) to 12,000 pounds (two small manufacturers and two large nonmanufacturers). Two nonmanufacturers -- one small and one large -- specify separate weight restrictions for single employees: 2,000 pounds and 3,000 pounds. And a large manufacturer limits its liabilities to the furnishings of a three-bedroom house.

A few firms negotiate a flat sum payment to apply toward moving expenses as part of the employment agreement. Several large manufacturers will pay up to one month's salary. A large manufacturer pays the total cost of moving for newly-hired exempt employees, but limits its payment to \$500 for hourly-paid craftsmen. Two nonbusiness institutions have a \$500 limit on reimbursable moving expenses for all new hires for whom they pay such expenses.

A large manufacturer pays a maximum of \$1,000 to move the possessions of a married employee, but only \$300 if the employee is single. Two large nonmanufacturing businesses share moving expenses 50-50 with their new hires. And a few firms merely indicated that their limitations vary with the situation.

Nearly 90 percent of all companies that pay some or all of the expenses of moving for any of their new hires include the cost of packing as well as moving. However, one large nonmanufacturing business limits its payment to a maximum of \$3.00 per hundred pounds of the packing charge.

TABLE 30.

Pay the Cost of Packing for Newly-Hired Employees*						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes	89%	90%	91%	91%	76%	89%
No	4	2	4	--	6	3
No Response	7	8	5	9	18	8

*Percentages represent proportions of respondents that pay some or all of moving expenses for newly-hired employees.

Preliminary House-Hunting Trips

About half of all companies will finance preliminary house-hunting trips for newly-hired employees. Manufacturing firms are the most liberal on this issue, and nonbusiness institutions are the least likely to pay for such trips.

TABLE 31.

Pay for Preliminary House-Hunting Trips for Newly-Hired Employees						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes	53%	49%	59%	48%	23%	52%
No	44	51	39	52	73	46
No Response	3	--	3	--	5	2

One large manufacturer and one large nonmanufacturer indicate that they do pay for preliminary house-hunting trips for new hires, but only individuals hired for top management positions. And another large manufacturing concern says that, although it does not pay for a preliminary house-hunting trip, it does give newly-hired employees time off from work with pay in order to find suitable housing.

Better than 60 percent of the companies that do pay for preliminary house-hunting trips will pay for only one such trip. But nearly one fourth will pay for two house-hunting trips.

TABLE 32.

Number of House-Hunting Trips Company Pays For*			
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>All Cos.</u>
One trip	60%	65%	61%
Two trips	25	16	23
Three trips	--	3	1
Four trips	--	3	1
Unlimited number, reasonable number, or variable	9	6	8
No Response	6	6	6

*Percentages represent proportions of respondents that do pay for preliminary house-hunting trips.

Of the firms that pay for preliminary house-hunting trips for newly-hired employees, 90 percent also pay for the spouse's expenses on such trips.

TABLE 33.

Pay for Spouse on House-Hunting Trips* (New Hires)						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes	90%	90%	90%	92%	80%	90%
No	6	--	4	4	--	4
No Response	4	10	6	4	20	6

*Percentages represent proportions of respondents that do pay for preliminary house-hunting trips for newly-hired employees.

One large manufacturer will finance any reasonable number of house-hunting trips for the employee, but will pay for the spouse only twice. And a small manufacturer will pay for three trips for the employee, but only one for the spouse.

Travel Expenses to New Location

Three fourths of the manufacturing firms will pay the expenses of a newly-hired employee traveling from his old home to his new job. A substantially smaller percentage of nonmanufacturing businesses and nonbusiness institutions will do so, however. Of the companies and institutions that do pay traveling expenses for the employee, nine out of ten also will pay for the employee's family.

TABLE 34.

Pay Travel Expenses to New Location for New Hires						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes	71%	60%	75%	63%	41%	67%
No	23	35	20	30	55	27
No Response	6	5	5	7	4	6

TABLE 35.

Pay Travel Expenses for Entire Family of New Hires*						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes	90%	90%	93%	82%	90%	90%
No	7	5	5	12	--	6
No Response	3	5	2	6	11	4

*Percentages represent proportions of respondents that do pay travel expenses for newly-hired employees.

The limitations placed on recoverable travel expenses are many and varied. For the most part, they are in the form of a mileage allowance for travel by personal auto or a restriction on the class of travel if by public transportation, and a per diem to cover room and board enroute. For example, a large nonmanufacturing business has the following restrictions: Economy class air fare or first class rail fare or 10 cents per mile for automobile; plus per diem of \$20 for employee, \$10 for spouse, and \$7.50 for each child; must travel 400 miles per day if driving.

Another large nonmanufacturer, however, pays 12 cents per mile regardless of the mode of transportation used. And a small manufacturer pays 10 cents per mile for the employee, 3 cents per mile for the first dependent, and 2 cents per mile for each additional dependent to cover all travel, meal, and lodging expenses while enroute. In addition, that company pays a 16 percent adjustment on any taxable items.

A large eastern manufacturer allows 20 percent of the new employee's salary to cover all relocation expenses except the movement of his household possessions.

In all, most companies that do pay travel expenses to the new location have no formal restrictions or limitations, or require only that the expenses be reasonable ones.

Temporary Living Expenses

Less than one fifth of the nonbusiness institutions in our survey will pay temporary living expenses for newly-hired employees, but better than half of the nonmanufacturing businesses and 70 percent of the manufacturing concerns will do so. Eight out of ten organizations that will pay temporary living expenses for the employee will pay for the employee's family as well, but often for a shorter period of time.

TABLE 36.

Pay Temporary Living Expenses for New Hires						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes	61%	59%	70%	56%	18%	60%
No	35	41	26	44	77	37
No Response	4	--	4	--	5	3

TABLE 37.

Pay Temporary Living Expenses for Entire Family of New Hires*						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes	83%	70%	79%	80%	75%	79%
No	16	24	19	17	25	18
No Response	1	5	2	3	--	3

*Percentages represent proportions of respondents that do pay temporary living expenses for newly-hired employees.

In a few instances, payment of temporary living expenses is restricted to newly-hired top level employees only.

The most common length of time for which companies will pay temporary living expenses is one month, but it ranges from one night to three months. Often company policies allow for extensions beyond the specified length of time.

Several large companies will pay temporary living expenses for a greater length of time for the employee than they will for the employee's family. Where this is true, one week is the most frequently-mentioned period for the family's expenses. However, one company will pay temporary living expenses for a longer time if the employee is accompanied by his family than if the employee is alone. The following table gives payment periods for the employee only.

TABLE 38.

Payment Periods for Temporary Living Expenses* (New Hires)			
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>All Cos.</u>
Less than one week	4%	3%	4%
One week	3	3	3
Ten days	3	3	3
Two weeks	22	27	24
Three weeks	5	--	4
One month	34	27	32
Six weeks	4	3	4
Two months	3	5	4
Three months	5	5	5
Reasonable period, variable period, or undetermined in policy	17	11	15
No Response	1	13	5

*Percentages represent proportions of respondents that do pay temporary living expenses for newly-hired employees.

One small manufacturer will pay the full cost of temporary living expenses for two months, and then will contribute \$50 per week through the third and fourth months if necessary. A large nonmanufacturing company will cover temporary living expenses for 30 days for top management personnel, but only 15 days for others. These periods also include travel time from the old home to the new location.

In lieu of reimbursement of expenses, one large nonmanufacturer pays new employees a relocation allowance of \$600 for an unmarried employee, \$1,000 for an employee and his spouse, \$400 for each dependent 12 years of age and older, and \$150 for each minor dependent. Temporary living expenses are included in the 20 percent of base salary that one large manufacturer allows to cover all relocation expenses.

Several companies specify a per diem to limit temporary living expenses. One large manufacturer has the following schedule: Employee -- \$15; spouse -- \$10; children over 12 -- \$10; children under 12 -- \$5.

One large manufacturing business pays temporary living expenses only for minority group personnel recruited through an agency. And a small manufacturer's policy states that "relocation expenses are considered an advance until employee has been continuously employed on a full-time basis for 90 days."

Assistance with Disposal of Home

While nearly half of all the respondents indicate that they assist transferred employees dispose of their homes at the old location, only 5 percent of them will give similar assistance to newly-hired employees. For the most part, this assistance is in the form of paying some or all of the costs associated with selling the home.

TABLE 39.

Companies That Assist New Hires Dispose of Their Homes						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes	6%	3%	4%	7%	--	5%
No	91	97	93	93	95%	93
No Response	3	--	3	--	5	2

TABLE 40.

Type of Assistance*			
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>All Cos.</u>
Guarantee the sale	29%	--	22%
Loan to employee until his house is sold	29	50%	33
Pay some or all of selling costs	57	50	56

*Percentages represent proportions of respondents who do assist newly-hired employees dispose of their homes.			

Incidental Expenses

Only 16 percent of the small firms and 12 percent of the large ones will pay for other incidental expenses related to the new employee's move. The types of expenses covered are similar to the ones listed for transferred employees. However, lump sum cash relocation allowances are not as common for new hires as they are for transferred employees.

TABLE 41.

Pay Incidental Moving Expenses for New Hires						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes	12%	16%	15%	15%	--	13%
No	79	71	72	83	86%	77
No Response	9	13	13	2	14	10

Moving Expense Policy Changes

Recent policy changes related to moving expenses have been made twice as often in large companies as in small ones. None of the nonbusiness institutions in our survey have made moving expense policy changes within the past year.

TABLE 42.

Recent Changes Made in Moving Expense Policies						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes	13%	6%	12%	13%	--	11%
No	85	91	85	85	100%	87
No Response	2	3	3	2	--	2

One small manufacturer has completely overhauled its policy during the past year. And another small manufacturer has formalized its policy; previously, each situation was handled on an individual basis. A third manufacturer with fewer than 1,000 employees increased its allowance for incidental expenses and also agreed to buy a transferred employee's home at its appraised value if it is not sold within four months. A small nonmanufacturing business added to its policy a provision for two weeks' temporary living expenses because of a local housing shortage.

Many of the policy changes made in the large companies were liberalizing changes. Some of the changes made include:

- Provide one-half month's pay for transferred employees.
- Outside company purchases homes of transferred employees.
- More liberal interpretation and allowance.
- Payment of closing costs on purchase and carrying charges if dual residence.
- Payment of \$750 for incidentals and real estate commission.
- Added provision for buying employee's home.
- Expanded expense coverage to provide moving at no cost to employee.
- "Mobile home moving expense up to a maximum equivalent to moving 12,000 pounds of household effects."
- Increased weight limit from 7,000 to 9,000 pounds.
- Increased allowance for incidental expenses from 100 percent to 125 percent of one month's salary.

The restrictive changes made include:

- Limit the amount of insurance paid on household effects in transit.
- Tightening of expenditures.
- Placed total poundage limitation based on position.

Additionally, one company decentralized the administration of its policy, and another firm made changes to conform with revised IRS regulations.

Only 8 percent of the respondents anticipate making any changes in their moving expense policies in the near future. Among the large firms, the most frequently-mentioned change anticipated is formalization of policy. One firm expects changes in its real estate provisions in order to reduce the employees' costs associated with moving, and another firm is considering home purchase plans to more quickly dispose of homes. One large manufacturer anticipates a reduction in its program.

The following comments were made by small firms anticipating changes in their moving expense policies:

- "We will continue to tighten up on some very loose open end items which can be abused."
- "Pay for meals -- new employees and families -- 30 days."
- "Refine recent changes as we experience problems."
- "A percentage of pay for miscellaneous moving expense."

TABLE 43.

Changes in Moving Expense Policies Anticipated						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes	9%	6%	9%	7%	9%	8%
No	82	81	80	85	82	82
Unknown, Possibly, or No Response	9	13	11	7	9	10

OTHER JOB-RELATED EXPENSES

Meals

Almost all the participants in the PPF survey reimburse employees for expenses of meals in connection with job-related meetings or entertaining.

TABLE 44.

Companies That Reimburse Employees for Job-Related Meals or Entertaining					
<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
98%	97%	99%	98%	92%	98%

Most companies require only that such expenses be reasonable. But several companies have quite specific limitations and restrictions.

Two nonmanufacturing firms, one large and one small, will not reimburse employees for alcoholic beverages. Two small firms require receipts. One small company serves all such meals at the company's guest house. Several firms restrict such reimbursements to specified groups of employees, such as management personnel.

A number of firms set dollar maximums on the amounts they will reimburse. This may be a maximum amount per day, or a maximum allowable expense for each meal. The amounts allowed on a daily basis range from \$10 to \$15. On an individual meal basis, one large nonbusiness institution, for example, has the following schedule: breakfast: \$1.75; lunch: \$2.50; dinner: \$5.00.

Supper money

An allowance for supper money when working overtime is most common in nonmanufacturing businesses and is rarely given in nonbusiness institutions. Very often the supper allowance does not apply to everyone in the organization; some companies pay a supper allowance only to their exempt employees and some only to their non-exempt workers. Many firms that do pay a supper allowance to all their employees have different reimbursement schedules for exempt and non-exempt.

TABLE 45.

Pay Supper Allowance When Working Overtime						
	Large Cos.	Small Cos.	Mfg.	Non- Mfg.	Non- Bus.	All Cos.
Yes	52%	25%	37%	68%	12%	42%
No	46	75	62	30	88	57
No Response	2	--	1	2	--	1

The amounts paid for supper allowances range from \$1.25 to \$7.50. Some of the amounts in the following table are maximum payments and some are flat sums paid regardless of the cost of the meal.

TABLE 46.

Amounts of Supper Allowances*						
	Large Cos.	Small Cos.	Mfg.	Non- Mfg.	Non- Bus.	All Cos.
Less than \$2.00	9%	18%	14%	5%	33%	11%
\$2.00	16	18	12	21	33	17
\$2.50	8	--	7	5	--	6
\$3.00	10	12	9	11	33	11
\$3.25 and \$3.50	6	6	9	3	--	6
\$4.00 and \$4.50	6	12	2	13	--	7
\$5.00 or more	--	12	--	5	--	2
Actual cost or any reasonable amount	18	6	19	13	--	16
Varies	16	6	21	8	--	14
Provide meal	5	6	5	5	--	5
No Response	6	6	2	11	--	6

*Percentages represent proportions of respondents that do pay a supper allowance to employees working overtime.

In the category "Varies" above are included those companies that pay different amounts to different groups of employees. In most cases this is some specified amount for non-exempt employees and the actual cost of the meal for exempt employees.

Close to half of the companies that pay a supper allowance to employees require two hours of overtime before that supper allowance is payable. But 14 percent of the manufacturers responding do not pay a supper allowance until four hours of overtime have been worked, and one nonmanufacturer requires six hours of overtime.

TABLE 47.

How Much Overtime Before Supper Allowance Is Paid*						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
One hour	4%	6%	5%	5%	--	5%
One and one-half hrs.	2	6	2	3	--	2
Two hours	45	41	40	50	33%	44
2 1/4 or 2 1/2 hours	2	12	--	8	--	4
Three hours	10	12	16	5	--	11
Four or more hours	7	12	14	3	--	8
Varies	9	--	9	5	--	7
No Response	21	12	14	21	67	19

*Percentages represent proportions of respondents that do pay a supper allowance to employees working overtime.

Uniforms

Better than half of all the companies in our survey require some of their employees to wear uniforms. Uniforms are more frequently required in nonmanufacturing businesses and nonbusiness institutions than in manufacturing firms.

TABLE 48.

<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
62%	46%	49%	55%	96%	57%

One small manufacturer that does not require uniforms for any of its employees does give some of its workers a clothing allowance of \$36 a year, however, to compensate for the wear and tear of the employees' personal attire.

The groups of employees most often required to wear uniforms include service, maintenance, and custodial workers, craftsmen, and mechanics. This is followed by medical personnel (plant nurses and hospital employees) and security personnel (plant guards).

TABLE 49.

Employees Required to Wear Uniforms*						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Service, Maintenance, Custodial Workers, Craftsmen, and Mechanics	39%	41%	30%	36%	67%	39%
Medical Personnel	26	22	23	--	63	25
Security Personnel	29	16	30	13	29	25
Plant (Production) Personnel	16	25	33	3	4	19
Messengers and Drivers	15	6	18	13	--	13
Supervisors	1	6	5	--	--	3
Laboratory Personnel and Technicians	15	13	10	6	33	14
Warehouse & Traffic Personnel	5	13	5	13	4	7
Food Service Personnel	15	16	4	10	50	15
Sales Personnel	6	6	2	19	--	6
Field Personnel with Public Contact	12	3	--	29	8	10
Policemen, Firemen, and Bus Operators	5	--	--	--	17	4
Miscellaneous	10	16	12	16	4	12
All employees except executive, adminis- trative, and clerical personnel	3	--	2	--	4	2

*Percentages represent proportions of respondents that require some employees to wear uniforms.

Of the companies that require uniforms, three out of four provide uniforms for all employees that are required to wear them. Another 12 percent provide uniforms for some of their employees that are required to wear them.

Almost one third of the companies that require uniforms but do not provide them reimburse employees for the total cost of their uniforms, and 28 percent share the cost with the employees.

TABLE 50.

Provide Required Uniforms*						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes--for all employ- ees required to wear uniforms	80%	59%	83%	87%	38%	74%
Yes--for some em- ployees required to wear uniforms	9	19	3	10	33	12
No--not for any employees	11	22	14	3	29	14

*Percentages represent proportions of respondents that require any of their employees to wear uniforms.						

TABLE 51.

If Do Not Provide Uniforms*			
	<u>Large Cos.</u>	<u>Small Cos. **</u>	<u>All Cos. **</u>
Reimburse total cost	13%	46%	31%
Pay part of cost	19	46	28
Pay nothing	31	46	38
No Response	37	--	21

*Percentages represent proportions of respondents that require uniforms but do not provide them.			
**Adds up to more than 100% because several small companies have more than one method of compensating employees for their uniforms.			

Methods of partial payment for uniforms include the following:

- One large manufacturer pays a uniform allowance of 5 cents per hour to certain employees.
- Two small companies and one large one pay 50 percent of the cost of uniforms.
- The remainder pay a maximum amount of money per year toward uniforms, ranging from \$30 to \$150.

Two thirds of the companies that require uniforms pay for the laundering or cleaning of those uniforms for some or all of their uniformed employees. One large nonmanufacturer makes only partial payment for cleaning, however.

TABLE 52.

Pay for Laundering or Cleaning Required Uniforms*						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes--for all employees required to wear uniforms	59%	50%	61%	61%	37%	56%
Yes--for some employ- ees required to wear uniforms	11	9	9	10	17	11
No--not for any employees	25	41	26	26	42	29
No Response	5	--	4	3	4	4

*Percentages represent proportions of respondents that require any of their employees to wear uniforms.

Tools

Somewhat less than half the respondents require some of their employees to provide their own tools for the job. There apparently is little difference on this issue between large and small firms, but wide differences according to types of industry.

TABLE 53.

Require Employees to Provide Their Own Tools						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes	45%	46%	61%	16%	40%	45%
No	54	49	37	82	60	53
No Response	1	4	3	2	--	2

Craftsmen in over half the companies that require employees to provide their own tools are required to do so. One small manufacturer requires all employees except those using "unusual" tools to provide their own. And a large manufacturer requires most bargaining unit employees to provide their own tools.

TABLE 54.

Employees Required to Provide Their Own Work Tools*			
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>All Cos.</u>
Maintenance, Service, and			
Repairmen	26%	41%	31%
Mechanics	24	13	20
Craftsmen	48	59	52
Technical Personnel	2	9	4
Production Personnel	--	9	3
Miscellaneous	--	6	2
No Response	17	9	14

*Percentages represent proportions of respondents that require any of their employees to provide their own tools.			

One fifth of the companies that require employees to provide their own tools pay some part of the cost of those tools. And 40 percent of the companies will pay for the replacement of tools damaged on the job, although some stipulate that the damage must not be due to employee negligence or misuse.

TABLE 55.

Company Pays Any Part of Cost of Tools Provided by Employees						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non-Mfg.</u>	<u>Non-Bus.</u>	<u>All Cos.</u>
Yes	26%	16%	23%	33%	10%	22%
No	69	81	76	44	80	73
No Response	5	3	1	22	10	4

*Percentages represent proportions of respondents that require any of their employees to provide their own tools.						

TABLE 56.

Company Pays for Replacement of Employee-Provided Tools*						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non-Mfg.</u>	<u>Non-Bus.</u>	<u>All Cos.</u>
Yes	45%	31%	38%	56%	40%	40%
No	53	69	62	33	60	59
No Response	2	--	--	11	--	1

*Percentages represent proportions of respondents that require any of their employees to provide their own tools.						

Safety Equipment

Some type of safety equipment is required in 78 percent of the companies in the survey. As would be expected, safety equipment is required most frequently in manufacturing firms. But close to half of the nonmanufacturing businesses also require their employees to use safety equipment, and four fifths of the nonbusiness institutions also insist on it.

TABLE 57.

Companies Requiring Safety Equipment						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Yes	77%	78%	92%	46%	84%	78%
No	22	19	8	48	16	21
No Response	1	3	--	5	--	1

TABLE 58.

Types of Safety Equipment Required*						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non- Mfg.</u>	<u>Non- Bus.</u>	<u>All Cos.</u>
Protective clothing	27%	43%	30%	35%	43%	32%
Hard Hats	41	26	35	50	24	36
Safety glasses and goggles	78	78	83	73	57	78
Face shields, masks, welder's helmets	14	13	17	4	10	14
Ear protection	21	13	22	15	5	18
Safety shoes & boots	36	28	39	23	14	33
Respiratory equipment	11	13	15	4	5	12
Hair nets	1	2	2	--	--	1
Safety belts	2	2	--	12	--	2
Miscellaneous	6	7	7	--	14	7

*Percentages represent proportions of respondents that require any of their employees to use some type of safety equipment.

Miscellaneous safety equipment includes such items as fire safety equipment, tree trimming equipment, and protection against radiation.

One small manufacturer requires the use of 87 different items of safety equipment.

All of the small companies requiring safety equipment and 96 percent of the large companies requiring it pay some part of the cost of the required equipment. Most of them pay the full cost.

TABLE 59.

Companies Paying Any Part of Cost of Safety Equipment*			
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>All Cos.</u>
Yes	96%	100%	97%
No	3	--	2
No Response	1	--	1

*Percentages represent proportions of respondents that require any of their employees to use some type of safety equipment.

TABLE 60.

Companies Paying 100% of Cost of Safety Equipment*						
	<u>Large Cos.</u>	<u>Small Cos.</u>	<u>Mfg.</u>	<u>Non-Mfg.</u>	<u>Non-Bus.</u>	<u>All Cos.</u>
Pay 100%	69%	74%	65%	76%	95%	71%

*Percentages represent proportions of respondents that require any of their employees to use some type of safety equipment.

EXAMPLES OF COMPANY POLICY STATEMENTS

1. Procedure for Use of Company Car

(Policy statement of small manufacturing company)

The responsibility for scheduling the use of the Company car has been delegated to the Personnel office. Individuals having need to use this vehicle should contact the Personnel office (Ext. 227 or 214) well in advance of the time of need.

In the event of a conflict in scheduling, priority normally will be granted to the party with the earliest reservation. If necessary to deviate from this priority the decision will be made by the Director of Industrial Relations following a discussion with the "Directors" of the activities involved.

No individual should assume the responsibility of changing the schedule to conform to his requirements.

2. Transfer and Relocation Policy

(Policy statement of small nonmanufacturing business)

SUBJECT: TRANSFER AND RELOCATION POLICY

POLICY

Expenses of transfer or relocation at the request of an employee will be to the employee's account.

Employees on duty away from home base for temporary periods will be allowed actual reasonable expenses. Expense reports must be supported by appropriate receipted bills.

The Co. will reimburse the employee for the following expenses when associated with a transfer at Company request, upon receipt and approval of an appropriate expense report.

Transportation - For employee and dependents (spouse and children only; exceptions for dependents residing in employee's household may be made in special cases upon request and presentation of the pertinent facts).

If personal car is used, bridge and highway tolls and mileage at 10¢ per mile (according to American Automobile Association Mileage Charts).

Pre-departure Expense - Actual reasonable living expenses may be allowed for a period not to exceed three days in those cases where an employee must vacate his home premises prior to actual departure for new assignment. Also in those instances where an employee is forced to vacate his rented or leased premises prior to expiration of his lease, any reasonable termination penalties which the employee is obliged to pay will be assumed by the Corporation.

Household Goods - Cost of packing, cartage, insurance, storage in transit (not to exceed 30 days), and shipment of usual and ordinary personal and household effects (but not to include boats, livestock, or other such special items) will be allowed within the following limits:

3000 lbs. - for single employee
6500 lbs. - for employee and spouse
1000 lbs. - for each dependent child

PROCEDURE

The following procedures are to be followed in shipping goods:

- a. The employee will obtain one or more bids from local moving companies, which will include costs for storage in transit (up to 30 days) if required, appliance service (if any), insurance, and cost of moving from storage (if any). The bids received, with an indication of

TRANSFER AND RELOCATION POLICY

PROCEDURE (contd.)

preferred carrier, will be submitted to the employee's supervisor or department head. Employees are cautioned to be sure that weight estimates received are realistic, because charges are for actual weight, regardless of the estimate.

- b. Upon receipt of the estimates, the supervisor or department head will prepare and forward a requisition for the move to the Finance Department. The requisition should include a statement itemizing storage and appliance service charges when they are included. The requisition should also include a list of the employee's dependents in support of the weight limits indicated above. The employee will be billed for the cost of any weight in excess of that allowed.
- c. Upon approval of the requisition, the Finance Department will issue an appropriate Purchase Order and submit an additional copy to the respective department for forwarding to the employee. No shipment will be considered authorized until a Purchase Order or a Purchase Order Number has been received by the employee, who will then be responsible for all further contact and liaison with the moving company.
- d. In the event any goods are damaged in shipment, the employee must immediately file a written report with the moving company stating the Purchase Order Number, listing the items damaged, and explaining the extent of damage. A copy of this report is to be forwarded to the Finance Department.

House Trailer - In the event an employee resides in a house trailer and desires to move it, the costs involved in transporting the trailer to the new location will be reimbursed by the Company in lieu of the cost of household goods shipment. Bidding procedures similar to those stipulated above are to be followed when moving a house trailer.

NOTE: The paragraph in Administrative Manual Bulletin "Company Insurance -- Coverage and Claim Procedures," covering "Use of Trailers," should be noted when initiating personnel transfers using house trailers.

TRANSFER AND RELOCATION POLICY

PROCEDURE (contd.)

Travel Expenses - Reasonable cost of lodging and meals for employee and family while enroute to assigned station or base will be reimbursed. The lodging cost must be supported by receipted bills.

Settling Expense - Upon arrival of the employee with or without his family at the location to which transfer is made, temporary lodging may be authorized as necessary to allow time in which to arrange permanent living quarters. During this period, actual reasonable living expenses will be allowed while residing in temporary quarters up to a maximum of seven days. In addition, should circumstances dictate, the employee may be granted up to a maximum of three days of special leave for the purpose of locating suitable housing. The three days need not be consecutive if the circumstances warrant otherwise and the immediate supervisor approves.



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3. Reimbursement of Moving Expenses in Connection with Company Directed Relocations

(Policy statement of small nonmanufacturing business)

Reimbursement for Approved Moving Expenses

The Company is prepared to assume one or more of the following items of expense as justified by the circumstances in each individual case. Listing of these items does not imply that all will be reimbursed in every case. Additional consideration may be given in exceptional cases.

1. Cost of moving household goods, including premiums on All Risk Trip Transit insurance.

The employee will obtain at least two estimates from reputable movers when the move is Intra-State and one estimate when the move is Inter-State. The estimates should be sent to the Supervising Officer.

Where it is essential that privately owned automobiles, boats or other vehicles be shipped, individual review must be given in each specific case.

2. Costs of packing, and, if desired, unpacking.
3. Normal costs of connecting and disconnecting household appliances, including television aerial, but not the cost of purchasing new such equipment.
4. Normal costs of transportation for employee and family.
5. 10¢ per mile (by most direct route), plus toll road and toll bridge charges; and also hotel, motel and costs of meals for employee and family, when employee is authorized and travels in his own car.
6. All normal costs for one house-hunting trip to new location by employee and spouse, not to exceed one week, providing the new location is within one thousand miles of old location. Costs of a babysitter for this period will be assumed by the Company. If new location is of greater distance than one thousand miles, special arrangements will be made through the Officer approving the move. All house-hunting trips must be cleared with the Officer approving the move.

7. Reasonable additional living costs will be paid an employee while living alone in a new location prior to the arrival of his family, for a period no longer than four weeks. Any extension beyond four weeks must have approval of the Officer approving the move. (Employee should avail himself of reasonable, but not extravagant lodgings.)
8. When a married employee has reported to his new office without his family and has not sold his home at the old location, the Company will assume the expenses of a trip home once a month, providing the distance is not greater than one thousand miles. Special cases can, of course, be considered but must have approval from the Officer approving the move.

Payment of Expenses

All expenses attributable to the move should be listed in an expense account separate from expenses relating to the employee's normal activities. All such "moving expense" accounts, together with all supporting invoices, paid bills, receipts and vouchers should be forwarded to the Supervising Officer for review and processing.

It is suggested that a duplicate copy of all such Accounts be retained by the employee for his own personal income tax record purposes.

Reimbursement for Additional Income Tax Obligation

The Company will contribute toward the income taxes required by the rules of the Internal Revenue Service on the amounts paid or reimbursed by the Company for expenses incurred by the employee which are considered as additional income, at the basic withholding tax rate of 20%. Other applicable taxes will be borne by the individual.

Reimbursement of Charges on Sale of Employee-Owned Property

(The property must be the residence of the employee and the title must be in the name of the employee or his spouse, or the employee and his spouse, at the time of the move. If the title is held with a party other than his spouse, special consideration will be necessary.)

1. Real estate brokerage commissions at the prevailing rate.
2. Revenue stamps.
3. Cost of preparation of deed.

4. Penalty charges for mortgage prepayment, limited to 1-1/2%.
5. Real estate transfer taxes that are the obligation of the seller, up to 1% of the sales price.

In addition:

6. Other costs specifically approved by the Company.

Reimbursement of Charges on Purchase of New Home

1. In locations where acquisition costs are charged for a new mortgage loan, the Company will pay such costs up to 2% of the mortgage.
2. Real estate transfer taxes up to 1% of the purchase price will be paid for by the Company if such taxes are the obligation of the purchaser.
3. The Company will pay other settlement costs up to \$300.00 excluding real estate taxes, in connection with the purchase of the new home.

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4. Moving Expenses for New Employees

(Policy statement of large nonmanufacturing business)

I. POLICY

It is the policy of the Corporation to reimburse employees for reasonable relocation expenses incurred by them in connection with the commencement of their employment.

It is also the policy of the Corporation to recruit and hire non-exempt employees only from the local area. When necessity dictates otherwise, prior approval of the Director of Personnel is necessary for both recruitment and authorizing of moving expenses under this policy.

II. APPLICATION

Regular, full-time employees.

III. PROVISIONS

A. Reimbursable Relocation Expenses

Subject to the provisions of paragraphs C and D of this statement, the Corporation will reimburse each employee for:

1. Travel expenses of the employee and his immediate family from the place of their residence to area of permanent employment, in the amount of such expenses actually incurred. "Travel expenses" include rail or economy air fares, or personal car at current Corporation mileage reimbursement rates. Pullman berths may be included in rail fares if the trip involves one or more nights on the train.
2. Expenses of meals and lodging for the employee and his immediate family for each day or part thereof in transit from the place of their former residence to their new place of employment up to but not exceeding the per diem allowance rates specified herein.

for such reimbursements to the extent required by the applicable tax laws and regulations. Offsetting deductions may be claimed by the employee on his tax return for certain reimbursed expenses, however. Details on such items may be obtained from Personnel.

D. Employee Liability

Should the employee terminate his service with the Corporation within one year from the date of his employment for reasons within his control, he will normally be liable for reimbursement to the Corporation for relocation expenses incurred under the provisions of this policy.

The Personnel Office will be responsible for determining whether the employee has an obligation to reimburse the Corporation and the extent of the employee's obligation to the Corporation. Personnel will also assure that satisfactory arrangements are made for settlement of the obligation.

IV. PROCEDURE

A. Reimbursement

Reimbursement of the relocation expenses (other than moving expenses) will be made by the Corporation upon submission by the employee of a detailed statement of such expenses, supported by appropriate bills and receipts. Moving company invoices should be sent directly to the Corporation, and reimbursement will be handled by the Corporation.

B. Reimbursement for Advance Trip Expenses for Applicants Who Have Accepted Employment

1. An applicant who has acknowledged final acceptance of an offer of regular, full-time employment in any exempt position, but is not yet actively at work, may be allowed reimbursement of travel and actual living expenses for one advance visit to the new location for himself and his spouse for purposes of house or apartment hunting.

5. Police Uniform Allowances

(Excerpts from the policy statement of a small city government)

PURPOSE:

To provide a means for replacement of specialized clothing not usable off duty by police personnel where such uniforms are subject to considerable wear or damage by being worn daily during the work week.

STATEMENT OF POLICY:

Police officers upon receiving their probationary appointment are required to supply their own dress uniform to meet departmental specifications. Upon satisfactory completion of their probationary period, they will be reimbursed for this dress uniform by the City . . . up to the amount of \$120. All sworn police personnel are eligible who are required by the Police Chief to wear dress uniforms full-time during the performance of their duties. Parking enforcement officers are also eligible.

PROCEDURE:

The clothing allowance is \$120 per year maximum allowed on articles for which replacement is authorized by the Chief. Amounts unused each budget year do not carry over. One officer's uniform allowance allocation may not be transferred to another officer. All uniforms must be purchased through purchase orders issued by the Purchasing Agent. Authorization by the Chief or his designee is indicated by his initialing the purchase order and naming the person who will receive the uniform or its replacement parts. The City Clerk will maintain records of uniform purchases for each man. Articles such as badges, helmets, Melton or nylon jackets, trousers, gabardine shirts, shoulder patches, name plates, boots and breeches are furnished by the City. Uniform and accessory articles purchased by the City remain the property of the City and may, at the option of the City, be retained by the City in event of resignation or discharge. This does not include Sam Browne leather, shoes, sidearms, ties, socks, leather jackets, or rainwear.

All uniforms or parts of uniforms purchased by the City shall be stamped with an indelible distinguishing mark which shall indicate that they are City property. This is the Chief's responsibility. It is also his responsibility to maintain a perpetual inventory of such uniforms and accessories, writing off worn-out uniforms and parts of uniforms from the department inventory in order to keep it current. No new uniforms or parts of uniforms shall be issued unless the same item of worn-out uniform or part of a uniform is turned in. In special cases the Chief may assign special equipment to locations or individuals.

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6. Request to Attend Meetings Away From Hospital Premises

(Request form of a large hospital)

This form must be submitted two (2) weeks prior to the meetings, seminar or conference to your Department Head.

I. Name of Employee _____ Date _____
 Job Classification _____
 Department _____

I hereby request approval to attend the following meeting, seminar, conference (circle one).

Name of Program _____
 Sponsored By _____
 Date/s of Program _____
 Program Fee _____

I will also require the following arrangements (please check):

Hotel Reservations () Travel Arrangements () Advance Expense ()

Signature _____
 (Applicant)

Date _____

II. Recommendation of Department Head

1. Is this program directly applicable to the work the applicant is now performing?
 Yes _____ No _____
2. Will the attendance at the program be beneficial to the hospital?
 Yes _____ No _____
3. Please state your reasons for wanting the applicant to attend this program.

4. Refer to Personnel for record and costs of past meetings.
5. I (do) (do not) recommend the approval of this request.

Signature _____
 (Department Head)

Date _____

NOTE: PLEASE FORWARD THIS FORM TO THE PERSONNEL DIRECTOR FOR REVIEW AFTER ALL REQUIRED INFORMATION HAS BEEN SUPPLIED IN ORDER THAT IT CAN BE FORWARDED TO THE ASSISTANT DIRECTOR OR EXECUTIVE DIRECTOR FOR FINAL APPROVAL.

Reviewed & Approved _____ (Personnel Director) _____ (Date)

*Reviewed & Approved _____ (Asst. Director/Executive Director) _____ (Date)

Reimbursement Arrangements: _____

*Return to Personnel Department for processing.

7. Attendance and Reimbursement for Conferences, Conventions and Special Meetings
(Excerpts from the policy statement of a small city government)

AUTHORITY:

In seeking a reasonable balance where maximum benefit will be received by legislative, administrative and advisory personnel and the City, the following is established by the City Council relative to those personnel authorized to attend such conferences and professional meetings.

- (1) Councilmen may attend such meetings as are authorized by the City Council.
- (2) The Chief Administrative Officer and City Attorney will be allowed to attend one out-of-state meeting annually, plus such meetings as they deem necessary to represent the City or to keep themselves well briefed in matters upon which they may need to provide advice or make recommendations to the City Council.
- (3) All Department Heads, Assistant Administrative Officer and the Administrative Assistant will be allowed one out-of-state and two in-state meetings annually.
- (4) Division Heads will be allowed two in-state or one out-of-state meetings annually.
- (5) Advisory personnel may be allowed one in-state meeting annually.
- (6) The City Council may authorize additional meetings for City personnel and Advisory personnel on the recommendation of the Chief Administrative Officer.
- (7) The foregoing provisions (3) through (6) shall not be deemed to vest any rights as to attendance of any such conferences, but in any event such conferences shall be subject to the prior approval of the Chief Administrative Officer.

PROCEDURE FOR TRAVEL REQUEST:

- (1) All requests for travel by persons other than members of the City Council or the City Attorney shall be submitted in advance to the Chief Administrative Officer in triplicate on Travel Authorization Form A014.

Council Members and the City Attorney shall submit Travel Authorization Form A014 to the Chief Administrative Officer for his information and processing.

One copy will be returned to the Department Head indicating approval or disapproval, and if approved one copy will be forwarded to the City Clerk for further processing. The remaining copy will be maintained in the Chief Administrative Officer's office.

The request for Travel Authorization Form should be submitted early enough to allow time for approval by the Chief Administrative Officer and the drawing of a check by the City Clerk.

PROCEDURE FOR TRAVEL REQUEST: (cont.)

- (2) The form Statement of Expenses shall be filled out in triplicate and returned to the Chief Administrative Officer by all persons attending overnight functions. Receipt of payments made should whenever possible accompany the statement.

The per diem allowance is deemed to have been expended unless a statement is filed to the contrary. Money being returned to the City should be in the form of a personal check so that there is no possibility of having currency or cash lost.

If there is an extenuating circumstance whereby additional funds are requested, an explanation in writing together with paid receipt shall be submitted with the statement.

EXPENSES APPROVED FOR REIMBURSEMENT:

Officials and employees are expected to show good judgement in the matter of travel expenses and have proper regard for economy in the business away from the City. The following list of expense classifications is for information and guidance in determining the type of expenses which are appropriate. Discretion is allowed the Chief Administrative Officer in approving travel requests in order to provide for unusual circumstances.

- (1) Lodging:

Amounts equivalent to the cost accommodations for single occupancy at the hotel or motel in which the party stays will be allowed. Receipts for lodging shall be provided when submitting a Statement of Expense.

- (2) Registration Fee:

The fees charged at any convention or meeting are allowable expenses. A receipt or some other proof of the fee, such as a copy of the program setting forth the fee schedule shall be provided in the Statement of Expenses.

- (3) Transportation:

- (a) Air:

Allowance for air travel will be the actual round trip, tax exempt, to the city specified. Rates will be for first class travel.

In the event time is of the essence or work time can be saved by utilizing leased or privately owned aircraft, the City Official or employee on City business shall be reimbursed his actual expenses incurred in utilizing such means of transportation. If more than one official is utilizing this means of transportation reimbursement per flight will remain at the total expenses of that flight.

- (b) Private Automobile:

An Allowance not to exceed first class, tax exempt, air fare will be allowed for use of private cars in travel to and from the designated place(s) of City business.

EXPENSES APPROVED FOR REIMBURSEMENT: (cont.)

Distances of 0 - 450 miles will be paid at the rate of fifteen cents (15¢) per mile or first class fare by air; whichever is the lesser amount.

Where more than one official is traveling in the same automobile the fifteen cent (15¢) rate will be paid to one person for the total mileage or the first class air fare for the number of people traveling in the same automobile, whichever is the lesser amount.

When personal cars are approved as a mode of transportation for the convenience of the City, expenses will be paid at fifteen cents (15¢) per mile for the first 450 miles and ten cents (10¢) for each mile thereafter. When personal cars are approved for the convenience of the Official, the total allowance for the transportation shall, in no case, exceed the cost of a round trip ticket by airplane and at first class rates.

If air service is not feasible, giving due consideration to the work schedule, time involved to and from the place of departure and the scheduled or non-scheduled airline provided, the allowance for the use of a personal car shall be determined by the Chief Administrative Officer on the basis of the actual travel expense involved in the use of a personal car.

(c) Public Automobiles:

Use of City Vehicles is allowed for Division and Department Heads. Out of pocket expenses are reimburseable providing receipts are submitted with the Statement of Expenses. Credit cards will be issued by the Purchasing Officer for petroleum purchases.

(d) Rail:

All travel by rail will not exceed the cost of first class, tax exempt, air fare.

(e) Garage and Parking:

Charges for parking and storage for private or City Vehicles will be allowed. Receipts for such expenses should be included in the Statement of Expenses.

(f) Taxi and Car Fare:

Expenses for local transportation will be allowed where such transportation is necessary in the conduct of City business.

(4) Per Diem Expenses:

Meals and all other incidental expenses will be paid as follows:

For City Councilmen \$15.00 per day,
For All Others \$15.00 per day.

EXPENSES APPROVED FOR REIMBURSEMENT: (cont.)

The per diem expenses may include, but are not limited to, the following:

(a) Meals:

All meals purchased during the inclusive dates of the trip will be allowed. Meals during travel shall be charged to the per diem expense.

(b) Tips and Gratuities:

Reasonable amounts for tips will be allowed for meal, hotel and transportation purposes.

(c) Telephone:

Telephone charges made in connection with the conference excluding long distance calls made on City business, will be included in the per diem allowance.

(d) Miscellaneous:

All items of expense otherwise unclassified will be entered in this category. Specifically prohibited are expenses for the purchase of personal items and entertainment unless such entertainment is necessary to conducting the business of the City. Prohibited also, are expenses of members of the persons family who may accompany the official on the trip.

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8. Protective Apparel and Equipment Program

(Excerpts from the policy statement of a large manufacturing company)

INTENT

To provide a standard guide that will promote effective and fair use of protective apparel and equipment and comply with government and insurance company regulations.

A. USE OF PROTECTIVE APPAREL AND EQUIPMENT

1. All employees must use the required protective apparel and equipment necessary to perform their jobs. (Specific requirements are covered in the Protective Apparel and Equipment List.)
2. All visitors must meet the safety requirements of the department they are entering. The necessary apparel can be obtained directly from the Safety Department.
3. To encourage "off-the-job" safety, employees may purchase at a reduced rate any style of safety shoes for their own use.

B. ITEMS FOR WHICH THE COMPANY WILL PAY 100% OF THE COST

1. Apparel and equipment purchased by a department for the use of all departmental employees will be furnished by the company. These items are company property.
2. Eye protection:
 - a. Where an employee works in an area designated as 100% eye protection or, in the course of his employment is required to be in a 100% eye protection area 50% or more of his working time, the company will pay 100% of the cost of prescription safety glasses.
 - b. Other employees who require prescription glasses and, in the course of their employment are exposed to 100% eye protection areas less than 50% of their working time, will be allowed to order prescription safety glasses through the company, but will be required to pay the total cost themselves, less the cost that we would normally pay for plano safety glasses. This amount will be paid by the company.
 - c. All other employees, who are not exposed to 100% eye protection areas, shall be allowed to purchase prescription safety glasses through the company, but shall be required to pay the total cost themselves.
 - d. A person's eligibility to receive prescription safety glasses at company expense shall be determined by his or her supervisor.
 - e. All requests for prescription safety glasses shall be accompanied by a stores requisition card, indicating the charge number and signed by the supervisor.
 - f. The cost of the eye exam shall be the employee's responsibility in all cases.

- g. Changes in frame style and lens tint requested as a result of an employee's personal preference rather than a medical necessity shall be charged to the employee.
 - h. Any safety glasses which are lost or damaged through negligence shall be replaced at the employee's expense.
3. The following items will be furnished by the company when it is required to protect the employee's safety and/or health:

Gas masks, dust masks, other respiratory equipment, gloves, aprons, ordinary safety glasses, goggles, eye and face shields, hard hats, rubber boots and rubber clothing (where used), welding jackets and helmets, and special fire fighting clothing.

C. ITEMS FOR WHICH THE COMPANY AND EMPLOYEE SHARE COSTS

1. Items for which an employee pays 50% of the cost are considered to be his own property to be used at work.
2. Safety Shoes: The Co. will pay 50% of the cost when safety shoes are required and the shoe style fits the particular job to which the employee has been assigned.
3. The company will pay 50% of the cost of Dynel clothing when it is helpful in protecting employees.
4. The company will share the cost of clothing which is destroyed or made useless through abnormal wear or exposure to abnormal condition.
 - a. The supervisor or foreman will decide when the company will share the cost based on all of the circumstances involved (i.e. reasonably unavoidable wear, absence of negligence, cost to the company).
 - b. The supervisor or foreman will decide the share of the cost the company will pay, when not already specified, with the approval of his immediate superior.

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9. Policy on Dues & Memberships in Professional & Technical Societies
(Policy statement of small manufacturing company)

To encourage membership in technical and/or professional societies, the Company will reimburse the employee for certain expenses incurred in conjunction with such memberships. Employees in salary grades VII and below will be reimbursed for travel (when other than local) and meal expenses if meeting is a luncheon or dinner meeting. Employees in salary grades VIII and above will be reimbursed for travel and meal expense as stated above and, in addition, shall have membership and initiation fees paid by the Company.

Requests for payment of membership fees and initiation fees must be cleared through the Director of Industrial Relations.

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(Continued from inside front cover)

Tennessee—O. T. Cummins, Sylvania Electric Products, Inc., Dyersburg; R. W. Estes, Tennessee River Pulp & Paper Co., Counce; H. Mullens, Levi Strauss & Co., Knoxville; J. D. Raper, North American Royalties, Inc., Chattanooga.

Texas—D. W. Bond, Jr., Cabot Corp., Pampa; R. W. Burns, Cummins Engine Co., Dallas; C. E. Dunaway, Acme Brick Co., Ft. Worth; L. S. Fleckenstein, City of San Antonio; J. L. Grey, Tracor Computing Corp., Austin; D. M. Griffin, Baker Oil Tools, Inc., Houston; E. M. Hammond, H. B. Zachry Co., San Antonio; A. A. Hess, Singer-General Precision, Inc., Houston; D. D. Jordan, Houston Lighting & Power Co., Houston; J. Malone, El Paso Natural Gas Co., El Paso; J. R. McGinnis, Petro-Tex Chem. Corp., Houston; J. M. Meyer, Stemco Mfg. Co., Inc., Longview; L. C. Kinard, Texas Electric Service Co., Ft. Worth; H. C. Rossi, Amoco Chemicals Corp., Alvin; A. W. Shockley, Southland Paper Mills, Inc., Houston; J. H. Steidle, Glastron Boat Co., Austin; W. J. Wilcox, Ameripol, Inc., Port Neches; R. A. Wilson, Lone Star Brewing Co., San Antonio; W. B. Yeagin, Valeron Plastics, Inc., Houston; S. Youell, Borden, Inc., Houston.

Virginia—T. W. Barker, First Virginia Bankshares Corp., Arlington; W. C. Bellows, Jr., Participating Annuity Life Insurance Co., Falls Church; L. D. Cripe, Crawford Mfg. Co., Richmond; J. M. Fowler, Capitol Records, Inc., Winchester; D. E. Friesz, County of Fairfax; J. Hinton, Jr., Radiation Systems, Inc., McLean; J. H. Palmer, Export Leaf Tobacco Co., Richmond; D. E. Watkins, Smith's Transfer Corp., Staunton.

West Virginia—R. G. Clarke, Borg-Warner Corp., Washington.

CENTRAL STATES

Illinois—H. G. Allen, Allstate Insurance Co., Northbrook; M. D. Brooks, American Colloid Co., Skokie; V. L. Cantrell, Joslyn Mfg. & Supply Co., Chicago; R. E. Cook, Roper Corp., Kankakee; R. C. Courboin, North-west Industries, Inc., Chicago; B. B. Gruemmer, Bear Manufacturing Co., Rock Island; R. S. Hall, Allied Mills, Inc., Chicago; R. L. Hart, Gulf & Western Metals Forming Co., Danville; C. D. Huestis, Ottawa Silica Co., Ottawa; P. M. Kayne, Little Company of Mary Hospital, Evergreen Park; C. P. Logan, Jr., Material Service Corp., Chicago; F. R. Long, American Hospital Supply Corp., Evanston; P. B. McInerney, Lloyd A. Fry Roofing Co., Summit; R. F. Neuzil, Szabo Food Service, Inc., Lyons; M. M. Schmidt, Madison Bank & Trust Co., Chicago; A. Schneiderbauer, Apex Smelting Co., Des Plaines; G. T. Trapp, Allied Van Lines, Inc., Broadview.

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Iowa—F. M. Ayer, Foote Mineral Co., Keokuk; M. E. Hasbrouck, Iowa Industries, Burlington; A. C. Winne, A. Y. McDonald Mfg., Co., Dubuque.

Kansas—R. E. Battle, Cessna Aircraft Co., Wichita; D. C. McClenny, Didde-Glaser, Inc., Emporia.

Michigan—W. J. Carruth, The Cross Co., Fraser; G. L. Kresin, The Stroh Brewery Co., Detroit; L. B. Meares, Monroe Auto Equipment Co., Monroe; D. R. Mielke, City of Grand Rapids; W. Oldham, Dura Corp., Southfield; E. G. Ratzenberger, Molloy Mfg. Co., Fraser.

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Nebraska—W. L. Donaldson, The Omaha World-Herald, Omaha.

Ohio—A. C. Boardman, Toledo Trust Co., Toledo; H. H. Browning, The Cincinnati Enquirer, Inc., Cincinnati; N. Buian, City of Akron; R. C. Congleton, PPG Industries, Inc., Barberton; L. H. Dailey, Detrex Chemical Industries, Inc., Ashtabula; J. T. Derrick, Panacorp Corp., Cincinnati; E. L. Field, Federated Department Stores, Inc., Cincinnati; S. C. Giambruno, Marion Power Shovel Co., Inc., Marion; F. Gillott, St. Rita's Hospital, Lima; D. W. Godfrey, Big Bear Stores Co., Columbus; J. C. Gordon, Rubbermaid, Inc., Wooster; M. D. Hollingworth, City of Dayton; C. R. Howes, The Beckett Paper Co., Hamilton; R. A. Kline, Scott & Fetzer Co., Cleveland; M. E. Lantz, Dana Corp., Toledo; E. G. Lytle, Goodyear Tire & Rubber Co., Akron; J. P. Martin, Alcan Aluminum Corp., Cleveland; J. McGee, Dayton Power & Light Co., Dayton; A. McKenna, National Screw & Mfg. Co., Mentor; J. Meyer, Monarch Marking Systems, Dayton; E. J. Miller, Crucible Steel Casting Co., Cleveland; R. L. Naylor, Libbey-Owens-Ford Co., Toledo; D. Stuart, United Board & Carton Corp., Ashland; W. H. Vaught, Jr., Blue Cross of Southwest Ohio, Cincinnati; J. L. Waldron, Anchor Hocking Corp., Lancaster.

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