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Human Energy®

# U.S. Domestic Relocation Program

For U.S. New Hires With More Than Three Years Experience  
(Moving to the U.S.)  
October 2015

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## Introduction

Congratulations on your new position with Chevron.

Transferring to a new community can be an exciting, yet challenging experience. Chevron has designed this U.S. Domestic Relocation program (Relocation program) to provide financial assistance, professional services and administrative support for you, your spouse, or partner, and dependent family members.

Please review and familiarize yourself with the provisions outlined in this Relocation program guide. It has been developed to help minimize disruptions to you and your family and provide a comprehensive guide to your relocation assistance program. As personal circumstances vary, these benefits may not cover all of your relocation expenses or needs. It is not the intent of this Relocation program to directly provide for all costs that you may incur as a result of your relocation.

None of the information in this Relocation program guide constitutes a contractual agreement — either formal or implied — between an employee and the company. All interpretations as to the employee's eligibility and to policy application rest with the company. The company may eliminate, add or modify any relocation program feature at any time without reissuing or notifying employees who have been given this information.

## Administration

Chevron has partnered with Brookfield Global Relocation Services (Brookfield, Brookfield GRS) to administer this program and coordinate your relocation benefits. Services with Brookfield are initiated upon acceptance of your job offer.

Brookfield will assign a relocation consultant to be your primary contact throughout your move. Your consultant will work closely with you and your family to coordinate all aspects of your relocation, and will contact you within 24 hours of receipt of your relocation approval to arrange a mutually convenient time to review relocation benefits and procedures.

**Do not contact any real estate agents, in either your current or your new location, until you have submitted a Chevron Relocation Authorization form and have been contacted by your relocation consultant. Certain relocation benefits may be forfeited if this guidance is not followed.**

Relocation benefits provided are limited to those outlined in this Relocation program guide. You are encouraged to read this document thoroughly and address questions with your relocation consultant. You are responsible for any expenses incurred that are outside the parameters of the Relocation program or that have not been approved in advance.

## Definitions

Following are terms that are used in the Chevron Relocation program and their corresponding definition:

<b>Domestic Partner</b>	Before receiving any domestic partner benefits, you must register your domestic partnership affidavit with Chevron's Human Resources Services Center (time sensitive restrictions apply).
<b>High or Very High Cost Housing Areas</b>	<b>High cost</b> areas are defined as any new work area having a housing index of 150 to 200 of the national average. <b>Very high</b> cost areas are defined as having a housing index of 201 or greater of the national average. Housing indexes are provided by Runzheimer, a 3 <sup>rd</sup> party relocation data provider.
<b>Hire Date</b>	The day you begin employment with Chevron.
<b>HomeFinding Services</b>	Comprehensive assistance finding a new primary residence to purchase or rent in your new work location.
<b>HomeSelling Services</b>	Financial assistance in selling your current primary residence in your country of origin or passport, including payment of normal non-recurring home sale closing costs and Realtor fees.
<b>Job Offer Acceptance Date</b>	The date you accept your Chevron job offer.
<b>Primary Residence</b>	The house/apartment/dwelling where you (and your eligible family) currently reside full time, within reasonable daily commuting distance of your work location, and identified as your principal residence for IRS tax reporting.
<b>Real Estate Settlement Statement</b>	A document provided by a legal representative representing seller at time of a real estate sale that details seller and purchaser transaction costs. If this document is in a foreign language it must also be accompanied by an English translation.
<b>Relocation Allowance Lump Sum</b>	A one-time payment made to you to offset the anticipated costs of your house-hunting trip, temporary housing and return trips from your new work location to your current location.
<b>SharedOwnership</b>	If you share ownership of your home with anyone other than a spouse or registered domestic partner.
<b>Tax Assistance</b>	Required payment to taxing authorities resulting from taxable relocation benefits provided by the company, and made on your behalf by the company. Also known as gross-up.
<b>Tax Withholding</b>	Required payment to taxing authorities resulting from taxable relocation benefits provided by the company, and for which taxes are withheld from your wages.

## Eligibility

### Employee Eligibility

You must be a full-time new hire exempt U.S. payroll employee, relocating at company request, to a position offering relocation assistance.

Your relocation must result in a change of your primary residence. Your new primary residence must be within a reasonable daily commuting distance of and significantly improve your daily commute to, your new work location.

## Dependent Eligibility

The Relocation program applies to your spouse or registered domestic partner. For purposes of this Relocation program, your eligible family is defined as your children and close relatives who meet **all** of the following requirements:

- Live with you when you are notified of your job offer.
- Will live with you at your new primary residence.
- Qualify as a dependent as defined by Internal Revenue Service (IRS) guidelines.
- Are financially dependent upon you and are claimed by you on your federal tax return for the year prior to your relocation.

**If your spouse/registered domestic partner is also a Chevron employee, and you are both being transferred, only one relocation benefit package is provided.**

The Relocation program does not include any expenses for relocating domestic staff.

## IRSEligibilityGuidelines

Eligibility for the Chevron Relocation program is subject to current federal statutes regarding distance, time and length of employment as defined by the IRS and as outlined below:

- The distance over the shortest, most commonly traveled route from your old home to your new principal work location must be at least 50 miles farther than from your old home to your old principal place of work. As a new hire employee, if you do not have an old principal place of work, the distance from your old residence to your new principal work location must be at least 50 miles.
- You must be employed full-time in your new location for at least 39 weeks during the 12 months immediately following your move, unless you are requested to relocate again, become disabled or are laid off.
- You must complete your relocation within one year following start of work in your new location.

You are expected to locate centrally within metropolitan areas where Chevron has more than one facility. In these areas, should your office location change, you are ineligible for the Relocation program in the future; even if the 50-mile test is met.

## Repayment Agreement

You are required to sign a Repayment Agreement prior to receiving any relocation benefits. Your relocation consultant will provide you the Repayment Agreement to sign and return before you can receive any relocation assistance.

If you voluntarily terminate your employment within two years of your hire date, your relocation benefits will cease and you are required to repay 100 percent repayment in your first year and 50% in the second year for all relocation benefits received by you or others on your behalf.

**Additionally, if you receive any relocation benefits and subsequently do not move, you must repay the full amount, including any money you may have spent.**

## Exceptions

Many aspects of your relocation are personal and specific to you, and if applicable, your family. The program cannot anticipate every personal circumstance, and does not provide specific assistance for all situations. The Miscellaneous Expense Allowance (MEA) is provided to assist with costs not specifically provided for elsewhere in the Relocation program. In general, exceptions to policy are only approved in limited and extraordinary circumstances.

Any requests for exceptions to the Relocation program and procedures require a written, defined business case, sent directly to your relocation consultant who manages the exception decision process. Final approval authority for all exceptions belongs to Chevron's Global Relocation Manager and the manager of Human Resources Shared Services. Failure to follow this process may result in personal expense or inconvenience to you.

**Chevron does not provide substitution or cash-equivalent payments for unused benefits; or portion thereof.**

## Expense Administration

For reimbursement of eligible relocation expenses, you must complete a *Chevron Relocation Expense Form (GO-1390)* within 30 days of having incurred an expense. Submit your GO-1390 to Brookfield for processing. It is your responsibility to provide and submit receipts and any other requested documentation to support your relocation expenses. The *Chevron Relocation Expense Form (GO-1390)* is found on the [Relocation website](#) or [Forms Management website](#).

You must **not** use your Chevron corporate credit card to pay for any relocation expenses, nor process any relocation related expenses (such as airfare, lodging or meals) in Travel and Expense Accounting (TEA). **Failure to follow this practice may result in unreported earnings and possible tax penalties to you and the company.** Chevron will not assist with any penalties if incurred. Relocation payments cannot be deferred once your effective hire date has passed.

## Tax Assistance

Most relocation benefits received, whether reimbursed directly to you or paid on your behalf are taxable income and are added to your *W-2* wages.

Chevron provides tax assistance to offset some of the additional taxes you will incur on eligible relocation benefits.

Tax Assistance/Gross-up, where applicable, is provided at the time your reimbursement or payment is added to Chevron's payroll system. Each section of this program guide identifies if tax assistance is provided or if applicable taxes are withheld.

A year-end Tax True-up analysis is completed in late November to determine if you qualify for any additional tax assistance based on your actual or annualized salary.

The Tax section at the end of this program guide provides further details on the tax assistance process.

Neither Chevron nor Brookfield can advise you on your personal tax situation. We recommend that you consult a professional tax adviser who is familiar with relocation tax rules.

## Other Provisions

### Change in Residence

Relocation benefits are provided to you because you are changing your primary residence. Failure to do so may result in your requirement to repay Chevron for any relocation benefits provided.

### Benefit Expiration

All relocation benefits, and related expense reports must be completed by the one year anniversary of your effective hire date.

### Homeownership Status

Your homeownership status and the relocation benefits for which you are eligible are determined at the time you are first notified of your job offer. Any exception requires approval from Chevron's Global Relocation Manager.

### **Direct or Indirect Family Benefit**

You, or members of your immediate family, cannot directly or indirectly benefit financially from relocation-related services paid for by Chevron. Chevron will not reimburse you, an immediate family member, or other relative for any services performed. This includes, but is not limited to, real estate services, inspections or repairs.

### **Shared Home Ownership**

If you share ownership of your home with anyone other than your spouse or registered domestic partner, you must own at least a 50 percent share. All applicable homeowner-related benefits provided are prorated based on your ownership share. Ownership is shared if you or your spouse or registered domestic partner has filed divorce or legal separation papers or you have dissolved your domestic partnership and the property title remains in both names. Please note that you may be precluded from receiving certain home sale benefits if you are currently separated, or are in the process of divorce.

### **Leave of Absence**

If you are granted a leave of absence, including an unpaid personal leave, relocation benefits that you have not yet exercised are held in abeyance until you return from your leave of absence. The duration remaining in your relocation benefits eligibility after you return to work is the remaining duration of your relocation benefits eligibility when you first took a leave of absence. If you resign from a leave of absence, you are required to repay Chevron for relocation benefits you received under the terms of the Repayment Agreement and based on the duration of your active employment.

### **Relocation Program Enforceability and Ownership**

Nothing in this material constitutes a contractual agreement between you and Chevron; either formally or implied.

Chevron's U.S. Relocation programs are administered by HR Shared Services. HR Shared Services is solely responsible for the content updating and administration of the program including but not limited to, eligibility criteria, benefit determinations, exception management and supplier selection. Chevron may eliminate, add to or modify any portion of the Relocation program without notice, at any time, and without reissuing this guide or notifying anyone to whom it has been given.

This Relocation program does not cover every potential relocation circumstance. If you are unsure of the application of benefits, please contact your relocation consultant.

## **Starting Your Relocation**

Your relocation can only be initiated after you have cleared the pre-employment contingencies outlined in your offer letter and your start date has been established. Once you have cleared, you will receive an email with instructions on how to initiate your relocation request.

To begin your relocation, complete the Chevron Relocation Authorization Form online. A link is found on the [HR2 Relocation Webpage](#). After submission, your request is routed to your Human Resources contact for approval. Once approved, you will be contacted within 24 hours by Brookfield to notify you of your relocation consultant assignment.

## Benefits Common to All Employees

### Miscellaneous Expense Allowance (MEA)

Your Miscellaneous Expense Allowance (MEA) is a one-time payment provided to assist you with relocation expenses not specifically provided for elsewhere or exceed the limits of this program.

Your MEA is one-and-one-half month's base salary.

**It is yours to use at your discretion and receipts or pre-approval are not required.**

Your MEA is paid in the first or second pay period after your effective hire date. Alternatively, you can request that Brookfield advance up to 60 percent of your MEA no sooner than 30 days prior to your effective hire date. The remaining balance is withheld in anticipation of tax withholding once the payment is processed by Chevron payroll. If you request an advance payment it is made directly into a designated U.S. bank account via ACH transfer. Payment cannot be made to banks outside the United States.

Examples of expenses that you can use your MEA for include, but are not limited to:

- Driver's license and vehicle registration fees.
- Rental vehicles, parking and tolls.
- Hotel and meal expenses for extra days in your old location after your household goods have been packed.
- Additional temporary housing or duplicate housing costs.
- Additional household goods services, weekend/holiday service, tips to movers or storage over 60 days.
- Additional pet transportation and kennel costs.
- Disassembly/Reassembly of playground equipment, swimming pools, greenhouses and other leisure equipment.
- Appraisal of antiques or other valuables.
- Non-refundable annual club or membership dues or cancellation of maintenance contracts.
- Installation or connection fees, including cancellation penalties for utilities (gas, water, and electric) and communication services (such as cable, mobile phone, internet and satellite television).
- Cleaning or decorating of your departure or destination residence.
- Residence structural modifications to accommodate furnishings and appliances.
- Tax liability exceeding the tax assistance provided through the relocation program.
- Other miscellaneous expenses not provided for in the Relocation program.

Your MEA is taxable income and all applicable taxes are withheld.

### Relocation Allowance For Home Finding and Temporary Housing

In addition to your MEA, you will receive a one-time Relocation Allowance lump-sum payment provided to assist with the following benefits of the Relocation program:

Benefit	Provision
Home Finding Allowance	Lodging and meals for you, your spouse/registered domestic partner and any accompanying eligible dependents.
Temporary Housing Allowance	30 days of temporary housing for you, your spouse/registered domestic partner and any eligible dependents who are relocating with you. It also includes a one-time allowance of \$500 for your temporary housing setup.

Your Relocation Allowance provides you maximum flexibility to manage your relocation benefits while easing the administrative burden of submitting expense reports. You may keep any unused funds. Conversely, if your expenses exceed your Relocation Allowance, the additional expenses are your responsibility.

The following additional provisions apply:

- Your Relocation Allowance is based on your homeownership status, destination and departure locations, and family size.
- Your Relocation Allowance is paid in your first or second pay period after your effective hire date. Alternately, you may request an advance of up to 90 percent of your Relocation Allowance, together with your MEA, no sooner than 30 days prior to your effective hire date.

Your Relocation Allowance is taxable income and the payment is tax assisted.

### Home Finding

You are provided with assistance in finding a home at your destination location. Your relocation consultant will work with you in selecting an agent to help you find a home to purchase or rent. **Do not contact a real estate agent or submit a purchase agreement on a house before you speak to your relocation consultant.**

The home finding portion of your Relocation Allowance is based on the following:

	Homeowner	Renter
<b>Duration</b>	6 nights/7 days	3 nights/4 days
<b>Lodging</b>	6 nights	3 nights
<b>Meals</b>	7 days	4 days
<b>Rental car</b>	Based on an intermediate car	

Before you start your home search it is recommended that you:

- Gather financial data for rental credit or mortgage loan application purposes.
- If purchasing, speak with at least one of the Chevron approved mortgage lenders to discuss your mortgage options, learn how much you can borrow, obtain rates and pre-qualify or be pre-approved for a mortgage.
- Review the “New Home Purchase Closing Costs” section of this guide to learn about the costs that Chevron reimburses when you use an approved and a non-approved lender.

**Note: You must work with a Brookfield approved real estate agent when you purchase your new home to be eligible for Home Sale Loss Assistance (LOS), if you sell that home through the Chevron Relocation program in the future.**

### Temporary Housing

Your temporary housing benefit begins the day after you arrive in your new location and your allowance is based on 30 days of furnished corporate accommodations, plus a \$500 Set-up Allowance. Your set-up allowance is provided to assist you with purchasing miscellaneous household items.

You should discuss your anticipated temporary housing needs with your relocation consultant. For extended stays your relocation consultant may be able to assist you with arranging month to month apartment rentals.

### Final Move Travel

You are reimbursed actual and reasonable expenses for you and your eligible family members to travel from your current location to your new location.

Speak with your relocation consultant to discuss your personal circumstances and to learn about the reimbursements for which you are eligible prior to planning your travel to your new location.

The following provisions apply:

<p><b>Mileage &amp; Towing (Applicable to Canada or Mexico only)</b></p>	<p>Reimbursement of mileage at the current Chevron business mileage reimbursement rate for up to two vehicles per family. Travel reimbursement requires that you travel a minimum of 400 miles per day via the most direct route.</p> <p>If you have at least one additional licensed driver in your family relocating with you, Chevron will reimburse mileage on a third vehicle your family member drives to your new work location.</p> <p>If you tow a boat, camper or other trailer during your trip, you will receive an additional \$.08 per mile mileage reimbursement.</p>
<p><b>Airfare</b></p>	<p>Airfare should be purchased through Chevron's designated travel provider, and must comply with the Chevron Travel Policy. Only a 14 to 21 day advance economy one-way ticket directly from your departure work to new destination work location can be purchased. You must identify this travel as relocation and utilize your personal credit card for payment.</p>
<p><b>Lodging</b></p>	<p>Reimbursement of actual, reasonable lodging expenses including one night at your current and new locations (if needed) and for each travel day, if driving, is provided.</p>
<p><b>Meals</b></p>	<p>A meal per diem is provided:</p> <ul style="list-style-type: none"> <li>• \$30 each, for you and your spouse/registered domestic partner</li> <li>• \$15 for each eligible dependent traveling with you.</li> </ul>
<p><b>Pets</b></p>	<p>Chevron reimburses you a maximum of \$350 (total) for the cost of transporting up to two household pets. This includes any transportation costs and/or hotel pet fees. It excludes any veterinary or kennelling costs.</p>

**Family Travel**

If you precede your family to your new work location, once they are ready to join you, your family is also eligible to fly (or drive if travelling from Canada or Mexico) to your new work location.

The following restrictions apply:

- If you stay with friends or relatives en route, lodging costs or host gifts will not be reimbursed. You may, however, claim the meal per diems as applicable.
- Only one final move expense per family member is reimbursed.
- All family member travel must be completed within one year of your effective hire date to your new location.

Reimbursement for meals and mileage (when driving) in excess of the IRS rules are taxable income and are tax assisted. Other transportation and lodging expenses to your new location are excluded from taxes and are not reported as income.

## Household Goods Shipment

Chevron provides you with a full-service move including packing, shipping, and unpacking your household goods and personal effects from your departure residence to your destination residence. You are assigned a Chevron designated mover by Brookfield.

The following provisions apply:

- Even if your eligible dependents temporarily remain at your old home location, **only one Chevron-paid household goods shipment is provided.**
- Weekend pickup and delivery is not included.
- It is recommended that you give at least 3 weeks' advance notice to your designated movers for the best availability of packing and delivery dates.
- Chevron will not reimburse any costs incurred if you do not use your designated mover or if you move yourself, including rental fees, materials, mileage, fuel or other costs.

Most normal household furnishings can be shipped; however, Chevron Global Relocation has sole discretion for making shipment eligibility decisions.

<b>Excluded items include, but are not limited to, the following:</b>	
Ammunition, flammables, explosives, combustibles, aerosols, paint.	Plants and shrubbery, lumber and firewood, bricks, cement, sand and building materials of any kind.
Disassembled or non-operational vehicles (or parts of vehicles).	Aircraft of any size and watercraft over 14 feet or that will not fit into the moving trailer.
Perishable items, including food and alcohol and items which may cause contamination or damage to your goods; such as home or garden chemicals.	Outside structures such as: Gazebos, playscapes, swings, storage sheds, greenhouses, forts, playground equipment and satellitedishes.
Personal or commercial machinery and equipment of any type; such as farm or hobby equipment that cannot be easily lifted and loaded by hand or transported with your household goods.	Trailers; campers; motor homes; motorized vehicles of excess size or value; unregistered, classic, or antique vehicles.
Dog kennels or fencing.	Swimming pools, hot tubs, Jacuzzis, Saunas.

### Storage

Chevron provides for storage of your household items for up to 60 days in the U.S. The location of provided storage is at the sole discretion of your designated mover and Chevron Global Relocation. Once placed in storage you will be unable to access your goods without personally paying for any associated warehouse access fees. When you are ready to take delivery of your goods, please notify your designated mover at least 10 days prior to the date you wish to have them delivered. If you need to store your items for longer than 60 days you are responsible for the additional cost and payment arrangements are made directly with your designated mover.

### Valuation Coverage

Up to \$100,000 of replacement value coverage is provided for your household goods during shipment and storage. If additional valuation coverage is needed, you may purchase it through your designated mover at your expense.

Antiques, fine arts, jewelry, valuable collections or any unique items will require specific itemization and a pre-move appraisal at your expense to determine if they are included in your provided valuation coverage.

### Additional Restrictions:

- **Small Shipments:** If your household goods weigh 300 pounds or less, you should ship them via a parcel service such as FedEx, UPS or USPS. Chevron will reimburse you for reasonable shipping costs, including insurance for loss or damage.
- **Valued Inventory:** All items valued at \$100 or more must be listed individually on your valued inventory form; submitted to your relocation consultant *before* your shipment in order to receive replacement value coverage.
- **Firearms:** The shipment of any firearms may be restricted by your designated mover at their discretion. Handguns and pistols will not be shipped. If you ship eligible firearms, you must include the make, model, serial number and dollar value on your valued inventory form.
- **High Valued Items:** The value of high cost items you ship must be verifiable through either your original purchase documents or professional appraisals (at your own expense) and submitted to the selected carrier prior to your move.

### Your Household Goods Shipment Process

You, or a designated representative, must be present during the packing, loading and delivery of your household goods. Chevron and your designated mover are not responsible for items that you pack, ship, or place in storage on your own.

Your designated mover will provide you with a post-move survey to complete. Please return your survey as soon as possible. The amount your designated mover bills Chevron for your move, in part, is based on the rating you provide on your survey.

<b>Pre-Move Survey</b>	<ul style="list-style-type: none"> <li>• Your designated mover will coordinate a time for a representative of their company to visit your home, assess the size and cost of your move, determine items requiring crating, and identify any potentially excludable items. If you are a renter your survey may be done by telephone interview.</li> </ul>
<b>Packing and Loading</b>	<ul style="list-style-type: none"> <li>• Ensure that valuable items such as jewelry and cash are removed from your home or placed in a secure area.</li> <li>• If applicable, segregate items by destination.</li> <li>• Your packing crew will prepare an inventory as items are being packed. Packing cartons are labeled at that time.</li> <li>• Discuss the condition of particular items and any special handling needs with your driver. Make additional comments as necessary on your inventory sheet.</li> <li>• Keep your copy of your inventory and bill of lading with you and have them with you at your new location.</li> <li>• If possible, for their safety and the safety of the crew children should not be present during the packing and loading of your goods.</li> <li>• Your designated mover's representative (surveyor or driver) will make a final decision on items require crating and if your vehicle(s) are loaded on the same truck as your household goods or shipped by a separate car carrier service.</li> </ul>
<b>Pick-up and Delivery</b>	<ul style="list-style-type: none"> <li>• <b>Secondary pickup:</b> If needed, your designated mover is authorized to make an additional pick-up of your personal items provided they are stored within 50 miles of your primary residence, and as long as they are included with the remainder of your shipment.</li> <li>• <b>Delivery window:</b> Once you finalize the date of the pickup of your goods you will be advised of the estimated date range for your delivery. This is your <i>delivery window</i>. Your designated mover is obligated to deliver your goods within the delivery window.</li> <li>• <b>Partial Delivery to Temporary Housing:</b> You can elect to have a partial delivery of goods to your temporary housing. Your goods must be</li> </ul>

	<p>separated at your origin residence. Once delivered you are responsible for moving these goods to your permanent residence.</p>
<p><b>Unloading and Unpacking</b></p>	<ul style="list-style-type: none"> <li>• Use your copy of your designated mover's inventory to check off each item as it is unloaded. Note damaged or missing items on it.</li> <li>• Your designated mover is authorized to unpack, unwrap and place items on the nearest flat surface.</li> <li>• You may unpack some articles yourself, however immediately document (with photographs if possible) any damage and leave the damaged item in the packing paper and carton in which it was delivered.</li> <li>• After delivery, if requested your designated mover will return once to your home to pick up packing materials such as paper and boxes. Any additional debris pick-up or disposal is at your expense.</li> </ul>
<p><b>Appliance and Third Party Services</b></p>	<ul style="list-style-type: none"> <li>• Chevron provides basic disconnection and/or reconnection of your normal household appliances. This does not include installing new vents, wiring or tubing that may be necessary to reconnect these items.</li> <li>• Your designated mover will arrange third party services for: <ul style="list-style-type: none"> <li>○ Preparation and reassembly of grandfather clocks.</li> <li>○ Disassembly and reassembly of pool tables.</li> <li>○ Piano movement.</li> </ul> </li> </ul>
<p><b>Loss and Damage Claims</b></p>	<ul style="list-style-type: none"> <li>• <b>Property Damage:</b> If damage to your residence occurs notify your designated mover immediately. Claims for damage to your residence must be filed directly with your designated mover within 24 hours of occurrence.</li> <li>• <b>Vehicle Damage:</b> A separate claim must be filed with your carrier if there is any damage to your vehicles.</li> <li>• <b>Filing a claim:</b> File any damage claims as soon as possible after delivery of your household goods. The maximum time allowed for you to file a claim is six months. Your move coordinator will provide guidance on filing a claim. <ul style="list-style-type: none"> <li>○ You can only file one claim for lost or damaged household goods with your designated mover per move. Do not discard or purchase replacement items of damaged goods. Your designated mover will not pay claims until your designated mover's representative has inspected the damage.</li> </ul> </li> <li>• <b>Minimal Loss:</b> If your total loss or damage is estimated to be less than \$100, a claim will not be processed.</li> <li>• <b>Repair/Replacement:</b> Whenever possible, damaged items are repaired. If an item cannot be repaired, your designated mover will reimburse you for the full replacement value of a comparable item. Please note that your carrier is entitled to salvage rights for any item on which you are provided full replacement value. Your designated mover is responsible for deciding if an item can be repaired or replaced.</li> <li>• <b>Electronics:</b> Your designated mover will not assume responsibility for proper functioning of electronics and appliances after delivery, because their condition before shipment cannot be verified. This includes but is not limited to stereos, televisions, washing machines and computers. External damage must be noted for claims consideration.</li> </ul>
<p><b>Employee Responsibility</b></p>	<p>The following is a general list of your household goods shipment responsibilities. It is not all inclusive. If you encounter situations which are not addressed, contact your relocation consultant for direction.</p> <ul style="list-style-type: none"> <li>• All items to be moved should be easily accessible. Items in crawl spaces, attics, garage rafters and similar areas should be brought to an accessible ground floor area in your home.</li> <li>• Remove fencing as necessary in order to access items to be moved.</li> </ul>

	<ul style="list-style-type: none"> <li>• Disconnect/reconnect, drain and fill hot tubs and water beds.</li> <li>• Disassemble/reassemble gas stoves, portable basketball goals and trampolines.</li> <li>• Disassemble/reassemble items such as bookcases, shelving or other portable storage units.</li> <li>• Reassemble any items that were not disassembled by your designated mover.</li> <li>• Prepare computer items for shipping (disassemble desktop from peripherals). <b>Note:</b> shipping insurance only covers hardware not content.</li> <li>• Dispose of propane or butane tanks and any fuel storage containers.</li> <li>• Complete any structural alterations required to access or deliver any household goods items.</li> <li>• Ensure your goods fit into your new house. Chevron will not pay for furniture hoisting for items that will not fit through a door casement or stairwell.</li> <li>• Remove any affixed items (such as window rods and treatments, lighting or ceiling fan fixtures or stereo system equipment), that are not included in the sale of your home. You will need to replace affixed items that you remove with others of similar quality</li> </ul>
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Most payments made by Chevron for the shipment and storage of your household goods are not taxable, and are not reported as taxable income. The cost of storing your household goods (in excess of 30 days) is taxable income and is tax assisted.

### Spouse/Domestic Partner Employment Search and Family Assistance

Chevron provides up to \$2,500 of spouse/registered domestic partner employment search and family assistance.

Chevron has selected IMPACT Group as its preferred service provider to offer a wide range of employment search and family assistance services. Their services are initiated by your relocation counselor and directly billed to Chevron.

If your spouse/domestic partner chooses to forgo or use only a portion of the formal assistance offered, you are eligible for reimbursement of approved employment search expenses, up to the benefit allowance amount.

You can use these services in any combination.

The reimbursement or payment of all employment search and family assistance services are taxable income and are tax assisted.

### Employment Search

IMPACT Group offers a variety of job search services including job market information, local contacts, job search strategies, resume development and other support services. Alternately, your spouse or domestic partner can use the benefits to be reimbursed for recertification or relicensing expenses, such as tests and classes provided:

- Your spouse/domestic partner is actively employed in the certified or licensed profession on the date you are offered relocation with Chevron.
- The certification or license is not transferable from your current location to your new location.
- Recertification or relicensing in your new location is obtained.

It is not the intent of this provision to reimburse your spouse/domestic partner for the costs of starting a new business or gaining new skills. Reimbursement is provided to assist with costs incurred by your spouse/domestic partner in obtaining needed credentials to gain employment in your new location in

licensed professions including, but not limited to, teaching, law, medicine, real estate or accounting. A copy of the certificate or license from your current location, as well as a copy of the certificate or license from your new location, is required for reimbursement. The following are not reimbursed:

- Transportation costs, including interview trips, meals or babysitting expenses while seeking employment.
- Business start-up expenses such as stationery and business cards.
- Lease cancellation penalties for office space at your current location.
- Replacement of consumable items such as stationery and business cards.
- Fees or expenses for day care facilities or private schools for your children.
- Continuing education classes, seminars or workshops.

### **Family Assistance**

A variety of family assistance services are also available through IMPACT Group. Your counselor will work with you to help develop an assistance plan that best meets your family needs. Services include:

- Needs assessment or pre-departure telephone consultation.
- Where available, accompanied assistance with customized settling-in tasks.
- Customized area information and assistance with settling in.
- Education assistance services including a general overview of local public and private schools, performance statistics, enrolment procedures, contact information and other information compiled by local education authorities.

## **Additional Resources**

### **Employee Assistance & WorkLife Services**

Chevron's Employee Assistance & WorkLife Services is a confidential counseling service that can help you address a broad range of personal, family, and work-related concerns or problems. More information is available on the Chevron Human Resources home page.

Telephone: 1-800-860-8205

## Renter Assistance

### Lease Cancellation (Departure)

If you are a renter and incur lease cancellation penalties on your rental house or apartment, you are reimbursed for the equivalent of up to two months' rent. Required deposits or charges such as those for cleaning, pets, damage and security are not lease penalties and are not reimbursed. You will not be reimbursed for lost rental incentives such as free rent or rate reductions that were offered when you signed your lease and must now be repaid. In certain circumstances, Chevron may reimburse rent paid in-lieu of lease break penalties, but only when your apartment is vacant and after your effective hire date has passed.

Your lease agreement indicating the amount of the lease cancellation penalty, and verification that a lease cancellation penalty was paid are required for reimbursement.

If you have one or more roommates/housemates who will continue to occupy your rental house or apartment after your departure, you are ineligible for lease cancellation reimbursement.

Lease cancellation reimbursement is taxable income and tax assistance is provided.

### Rental Finding Assistance (Destination)

Chevron reimburses up to \$750 for rental finding assistance in your new location. Your relocation consultant will provide you with a local resource for this service. A receipt is required for reimbursement.

Rental finding assistance reimbursement is taxable income and tax assistance is provided.

### High Cost Renter's Assistance (HCRA)

HCRA is a one-time payment to assist with rental costs in Chevron-designated high or very high cost locations. If you are a renter in your current work location and move to a new high cost or very high cost area, you may be provided assistance to offset the higher cost of rent in your new work location. HCRA eligibility is calculated using the Runzheimer International (an independent data provider) housing cost index difference between your current and new work locations, as follows:

<ul style="list-style-type: none"> <li>• Paid via payroll after your effective hire date</li> <li>• Proof of change in residence is required.</li> </ul>	
<b>High Cost Area:</b>	<b>Index</b>
	0 – 32                      \$ 0
	33 – 67                     \$1,250
	68 – 100                  \$2,500
	101 or above              \$3,750
<b>Very High Cost Area:</b>	<b>Index</b>
	0 – 32                      \$ 0
	33 – 67                     \$5,000
	68 – 100                  \$10,000
	101 or above              \$15,000

- You receive an HCRA payment whether you rent or purchase in your new work location.
- If you are hired back to a designated high cost area or very high cost area and re-occupy a home you already own, you are not eligible for HCRA.

High Cost Renters Assistance benefit is taxable income. All applicable taxes are withheld.

## Homeowner Assistance

Chevron provides comprehensive benefits to assist you with the sale or retention of your primary residence in your departure work location and assistance with securing a new primary residence in your new work location.

Departure Real Estate Benefits	Destination Real Estate Benefits
<ul style="list-style-type: none"> <li>Real Estate Closing Cost Reimbursement.</li> </ul>	<ul style="list-style-type: none"> <li>Home Finding &amp; Destination Assistance</li> <li>Mortgage/lender services.</li> <li>New Home Purchase Closing Costs Direct Billing.</li> <li>Duplicate Housing Assistance.</li> <li>High cost homeowner benefits:               <ul style="list-style-type: none"> <li>Basic Housing Differential (BHD)</li> <li>Supplemental Housing Assistance (SHA)</li> </ul> </li> </ul>

### Home Sale Program (Departure)

#### Real Estate Sale Closing Cost Reimbursement

You may be eligible for real estate sale closing cost reimbursement for your home in your country of origin or passport as long as it was your primary residence at time you accept your Chevron job offer. In this circumstance, you will close the sale of your home directly with a purchaser and will be reimbursed for your eligible closing costs as outlined below. Reimbursable expenses may vary depending upon geographical location.

#### Excluded Homes

Excluded homes, as described below, are ineligible for reimbursement. Excluded homes include, but are not limited to:

- Multi-family dwelling of three or more units.
- Any residence that you own (in whole or part) in which you are not residing at the time of your job offer.
- A loft that is zoned commercial or commercial/residential.
- A home on land zoned for any purposes other than residential housing.
- Second, vacation or resort homes.
- Undeveloped or non-contiguous land parcels.
- Farms, commercial, or income-producing property.
- A home undergoing renovation or construction.
- Houseboats or sailboats.

<p><b>Reimbursable</b></p> <ul style="list-style-type: none"> <li>Document recording fees.</li> <li>Federal, state and local transfer taxes.</li> <li>Real estate commission (not to exceed 7 percent).</li> <li>Reasonable attorney fees for the preparation of sale documents.</li> <li>Seller paid title insurance premiums, abstract fees, escrow fees and inspections.</li> <li>Reasonable notary fees.</li> </ul>
<p><b>Non-Reimbursable</b></p> <ul style="list-style-type: none"> <li>Attorney fees to clear title.</li> <li>Homeowner's insurance premiums.</li> </ul>

- Ongoing home ownership costs such as mortgage payments and real estate taxes.
- Penalty fees charged by the lender for pre-payment of your mortgage.
- Repairs and improvements.
- Seller concessions: buyer incentives or buyer closing costs.
- Home selling expenses deemed non-reimbursable by your relocation consultant or Chevron.

You must include your home sale closing documentation, including an English translation if necessary, with your request for reimbursement

### Destination Real Estate Benefits

Chevron provides you with assistance if you choose to purchase a home in your new work location. This assistance includes:

- Preferred mortgage program offering discounted rates and closing costs.
- Duplicate housing cost reimbursement to help offset dual housing costs that you may incur.
- If you relocate to a designated high or very high housing cost work location, high cost housing assistance to help with the increased cost of renting or purchasing real estate.

### Your Responsibilities

To be eligible for new home purchase benefits you and/or your relocation must satisfy these conditions:

- Your destination home must be your new primary residence and within daily commuting distance to your new work location.
- Your destination home must meet the general eligibility guidelines of the Home Sale Program.
- You must use one of Chevron's preferred lenders to be eligible for high cost housing benefits; if applicable.
- You must use an approved real estate broker to represent you in the purchase of your new home. If you do not do so, these conditions will apply:
  - Your home purchase inspection reimbursement is limited to \$500.
  - You are ineligible for home sale loss assistance (LOS) on your next move.

### Preferred Lenders

Chevron has contracted with four preferred lenders to provide you with choice in securing a loan for purchasing a new home. You should speak with one or more of these lenders to understand how much you are qualified to borrow and what documentation you will need for your new mortgage.

When using a Chevron preferred lender your benefits include:

- Direct billing of lender's closing costs reducing your out-of-pocket expense at your home purchase closing.
- Pre-approval documentation to assist you in the purchase of a new home.
- Competitive interest rates.
- Reduced cost to Chevron.

### Using a Non-preferred Lender

If you choose to use a lender other than a Chevron preferred lender, you are ineligible for direct billing of your closing costs. You will receive reimbursement of home purchase closing costs after you have completed your home purchase. Your reimbursement is subject to maximums set by the negotiated rates charged by Chevron's preferred lenders. You are responsible for any fees over the negotiated rates, and which may vary significantly from lender to lender.

## Home Purchase Closing Costs

The following new home purchase closing costs are included where considered to be usual and customary:

Reimbursable Closing Costs	
<ul style="list-style-type: none"> <li>• Appraisal.*</li> <li>• Credit report.*</li> <li>• Flood certification.*</li> <li>• Tax service fee.*</li> <li>• Processing fee, commitment fee.</li> <li>• Inspections required by the lender.</li> <li>• Title insurance: lender required coverage (only).</li> <li>• Title insurance: owner's coverage (only if usual and customary or required by state or local laws).</li> </ul>	<ul style="list-style-type: none"> <li>• Abstract/title search/examination.</li> <li>• Reasonable notary fees.</li> <li>• Reasonable closing related attorney's fees.</li> <li>• Recording fees: deed, mortgage, power of attorney.</li> <li>• Settlement/closing/escrow fee.</li> <li>• State/city/countystamps on deed/mortgage.</li> <li>• Survey: standard no stake.</li> <li>• Transfer tax (purchaser's share).</li> <li>• Title endorsements.</li> </ul>

\* Not reimbursed if you use a non-preferred lender

The following costs are **not** be reimbursed:

Non Reimbursable Closing Costs	
<ul style="list-style-type: none"> <li>• Improvement assessments.</li> <li>• Interest rate lock in or extension fees.</li> <li>• Mortgage broker's fees.</li> <li>• Mortgage insurance or application fees.</li> <li>• Lender document preparation fee.</li> </ul>	<ul style="list-style-type: none"> <li>• Interest, taxes, association fees, insurance, utilities.</li> <li>• Real estate commissions or fees.</li> <li>• Warranties.</li> <li>• VA/FHA points.</li> <li>• Closing costs for second mortgages.</li> </ul>

Company-paid home purchase closing costs are taxable income and tax assistance is provided.

Additionally:

- Owner's title insurance is generally a seller's expense and is not reimbursed. In the limited locations where it is customary for buyer to pay for owner's title insurance Chevron will provide for it.
  - In certain situations new home builders list this expense as a buyer's expense on the purchase agreement. As a typical seller's expense this is not reimbursable.
- An independent appraisal is only reimbursed when you are paying cash for a home or you are not receiving your mortgage loan from an institutional lender. The appraisal must be completed by a licensed, professional, independent appraiser and be provided to Brookfield. It should be retained to support a possible future Home Sale Loss request if you relocate again for the company.

- If you build a new home you are reimbursed for one set of final customary closing cost expenses when your home is completed and ready for occupancy. Chevron does not reimburse the cost of construction loan fees, draw fees, or other construction expenses.

### **HomePurchaseInspections**

Chevron reimburses for inspections or surveys required by your lender and recommended by your relocation consultant.

If your new home purchase inspection or survey reveals any significant problems it is recommended that you reconsider purchasing the property. If you complete the home purchase you may risk future home sale benefit eligibility if you relocate again with the company.

### **Duplicate Housing Assistance**

Duplicate Housing Assistance is provided for up to 90 days, after you have used your company-provided 30-days of temporary housing, and you have purchased or are renting a new home prior to the sale of your home at your origin location. Duplicate housing assistance reimburses certain expenses for your home at your departure location.

### **Duplicate Housing Costs**

Eligible expenses include:

- Homeowner's association fees/dues.
- Homeowner's property insurance.
- Mortgage interest (primary mortgage only).
- Property taxes.
- Utilities needed to maintain your home.

The following provisions apply:

- Your home in your country of origin or passport must be actively listed for sale, ready to be sold and listed for a reasonable asking price. Your home cannot be rented, available for rent or occupied by anyone other than your immediate family.
- When you submit for reimbursement of duplicate housing expenses, the following documentation is needed:
  - A copy of your closing statement for your home in your new location, or your lease on a rental property.
  - Your detailed mortgage statement for your home in your origin location including the interest and principal portions of your mortgage payment.
  - Property insurance and tax statement/receipts for home in your origin location.
  - Closing statement, for your home in your origin location.

### **High Housing Costs Benefits**

If you are a homeowner in your country of origin or passport, and move into a new work location identified with a higher housing cost, you may be eligible for one of more of the following high cost housing benefits described below:

- Basic Housing Differential (BHD).
- Supplemental Housing Assistance (SHA).

Chevron utilizes Runzheimer International to provide a housing cost index, which is used as the basis to determine eligibility for high cost housing benefits. The housing cost index will be obtained by Brookfield and the housing cost index values are final and no exceptions are granted.

Chevron’s housing index is broken into three housing cost levels, standard, high and very high, and each level is assigned a range of points on the housing cost index. A value of 100 represents the national average home value for properties commonly purchased by relocating employees.

- **A Standard cost area** is identified as a new work location less than 150 points.
- **A High cost area** is identified as a new work location from 150 to 200 points.
- **A Very high cost area** is identified as a new work location of 201 points or higher.

The following provisions apply:

- Your eligibility to use the SHA program may be affected by mandatory lender guidelines and your personal creditworthiness.
- Eligibility for high cost housing assistance is based on the housing index values in place on your effective hire date. If the housing cost index is scheduled to be updated between the time you begin your relocation and your effective hire date, your eligibility is determined based on the updated housing cost index.
- Note that while housing index values do change, generally Houston, Covington, Pittsburgh, Bakersfield and Pascagoula are standard cost locations, while The San Francisco Bay Area, Greater Los Angeles, Honolulu and Washington, DC are very high cost areas. This list is only a guide and the housing index applicable to your effective hire date alone will determine the eligibility for high cost housing benefits.
- If you are hired back to a designated high cost area and reoccupy a home that you already own you are not eligible for any high cost benefits.

**Basic Housing Differential (BHD)**

A BHD is a one-time cash payment to eligible employees to assist with higher new location housing costs.

The decision to purchase a home is one that you should consider carefully based upon the duration of your assignment, real estate market conditions and your personal circumstances. If you qualify for a BHD payment you will receive it regardless of your decision to purchase a new home or rent in your new location.

Your BHD payment, if applicable, is made in your first or second payroll after your effective hire date. Your BHD is taxable income and all applicable taxes are withheld.

The amount of your BHD assistance is determined by using the difference in the Runzheimer housing cost index between your current and new work locations, as follows:		
<b>Standard &amp; High Cost Area:</b>	0 – 32	\$ 0
	33 – 67	\$12,000
	68 – 100	\$17,000
	101 or above	\$22,000
<b>Very High Cost Area:</b>	0 – 32	\$ 0
	33 – 67	\$23,000
	68 – 100	\$31,000
	101 or above	\$40,000

### Supplemental Housing Assistance (SHA)

SHA is a dollar-based mortgage subsidy used to reduce (buy down) the interest rate on the primary mortgage on your new home for up to five years. SHA is only available when you obtain a mortgage from one of Chevron's preferred lenders. If you wish to refinance or purchase a new home at a later date and want to continue to use any remaining SHA benefit, you will also need to obtain your mortgage from one of Chevron's preferred lenders. If applicable, SHA is provided using the following prorationschedule:

Year One	30%	Year Four	15%
Year Two	25%	Year Five	10%
Year Three	20%	Year Six	0%

The level of SHA assistance is calculated using the difference in the Runzheimer housing cost index between your old and new work locations as follows:

<b>High Cost Area:</b>	0 – 32	\$ 0
	33 – 67	\$2,500
	68 – 100	\$5,000
	101 or above	\$7,500
<b>Very High Cost Area</b>	0	\$ 0
	1 – 32	\$10,000
	33 – 67	\$20,000
	68 – 100	\$30,000
	101 or above	\$40,000
<ul style="list-style-type: none"> <li>▪ Your SHA payment is made directly to your lender annually and is applied to your mortgage on a monthly payment basis.</li> <li>▪ The value of your SHA benefit is added to your income in 24 equal installments.</li> </ul>		

The SHA payment made by Chevron to your lender is taxable income and is tax assisted at time of payment. Interest paid in the SHA program may be claimed as an itemized deduction on your personal income tax filing. Adjustment to your SHA tax assistance may be made in the year-end tax true up. Your SHA lender will advise you in writing, in an IRS-1099 form, of the amount of interest applied to your mortgage loan.

### Tax Assistance

All domestic Relocation program participants receive tax assistance as described in this program guide. If you are subject to the Expatriate Tax Equalization program during any portion of the calendar year, your tax assistance is managed through that program. Please consult your Chevron Global Mobility Assignee Counselor for more details.

#### Tax Assistance (Gross-Up)

Chevron will provide tax assistance, when noted, for the estimated Federal Income Tax (FIT), and destination State Income Tax (SIT), on your relocation benefits. Chevron uses supplemental income withholding rates as the basis for calculating your tax assistance payments. Tax assistance payments are remitted directly to the appropriate taxing authority and reported as withheld taxes on your W-2 Wage and Tax Statement. The tax gross-up amount is included in your pay check in addition to any relocation expense reimbursements you receive. The "tax on tax" formula is used in calculating your tax assistance accounts for the taxes which are due on your taxable, tax assistance payment.

Chevron does not assist with Social Security or Medicare (OASDI), or Local taxes. These taxes are withheld from your income.

Relocation tax assistance is designated on a separate line item on your paystub; "Relo Exp Tax Assistance."

### **Tax True-up and Year-End Expense Freeze and Tax Adjustment**

The annual Tax True-up is completed in November, and evaluates your total tax assistance to ensure that you have received the appropriate tax assistance on your taxable relocation reimbursements. Necessary adjustments are typically made on your second pay-check in December.

To facilitate the inclusion of all of your relocation expenses in the annual tax true-up, Chevron payroll imposes a relocation reimbursement black out period starting with the second payroll in November. The actual cut-off date for the submission of expenses for reimbursement during the year varies. You will be notified, by email, in October of the actual cut-off date for the year.

Depending on your individual circumstances the tax assistance you receive from Chevron may be more or less than the taxes you actually incur as a result of your relocation. Your MEA assists with any shortfall.

The following is a description of the year-end tax true-up process:

1. Your Federal tax liability, excluding relocation reimbursements, is estimated using:
  - a. Your Chevron Sourced Income.
  - b. Statistical itemized deductions or your standard deduction if you are unable to itemize.
  - c. Your anticipated tax return filing status and personal exemptions.
2. Your Federal tax liability is estimated to include your taxable relocation reimbursements during the year. (See the TAX ASSISTANCE CHART for taxable relocation benefits.)
3. Your tax assistance received throughout the year is compared to your estimated actual tax liability.
  - a. If you were under tax-assisted Chevron will provide additional assistance using a tax adjustment paid directly to the appropriate tax agencies, and reported on your final December pay-check.
  - b. If you were over tax-assisted Chevron will reverse the tax overpayment from the applicable tax category and make the appropriate adjustments to amounts deposited on your behalf with the applicable tax agencies.
4. In January you will receive a relocation payment and tax statement from Brookfield to assist you in preparing your taxes.

### **Chevron Sourced Income**

Chevron sourced income includes:

- Regular earnings.
- Supplemental earnings.
- Applicable relocation expense reimbursements.

Chevron sourced income is that which is reported on your Chevron *W-2*, and includes the income of your spouse if he or she is employed by Chevron. Chevron sourced income is the basis for your Federal and state (where applicable) tax true-up assistance.

If you are in a legally recognized same-sex marriage with another Chevron employee, your joint income is used for your Federal tax true-up and State tax true-up where allowed by law. In states where same-

sex marriage is not recognized, only your Chevron sourced income is used. Registered Domestic Partner income is not used for Federal or state tax true-up assistance.

Chevron sourced income does not include any income from sources other than Chevron that you may have received during the year. Examples include but are not limited to income from a rental property, investments, a trust or the income of your spouse, if he or she does not work for Chevron.

### **Statistical Itemized Deductions**

Your tax assistance is determined using a combination of a statistical itemized deduction amount (estimated based on your Chevron sourced income), the deductible portion of your relocation expenses and estimated state taxes. If you cannot itemize your deductions due to income restrictions, then the applicable standard IRS deduction amount for your tax filing status are used.

### **Social Security Tax**

Chevron is required to withhold Social Security tax on taxable relocation payments at the time the payment is made, unless you have already reached the Social Security tax withholding maximum. (<http://www.ssa.gov/OACT/COLA/cbb.html>).

Until you reach the Social Security withholding maximum, any relocation reimbursements paid to you will have Social Security tax withheld from them. This may cause the reimbursement amount to be less than the actual amount of the relocation expense you submitted.

### **Tax Consultation Assistance**

To assist you with understanding the implications of your relocation on your income taxes, Chevron provides one hour or professional tax consulting assistance with Hamm & Associates. Tax consultation fees are invoiced to Chevron. Tax consulting assistance is authorized in January following the year of your relocation, or a year in which you had relocation expenses; excluding ongoing high cost housing benefits. Contact information is provided if eligible at that time. It is important that you schedule your consultation as far in advance of your desired date as possible to ensure appointment availability.

### **Updating Your Personal Information**

To avoid possible withholding or incorrect state income taxes from your pay check it is important that you update your HR record with your new home address information as soon as possible after relocating to your new work location.

To make changes, contact the Human Resources Service Center at 1-888-825-5247 or go to [hr2.chevron.com](http://hr2.chevron.com) and choose the Benefits Connection link. Log in, choose the Personal Information tab and follow the directions.

## Tax Assistance Chart

Relocation Program Component	Taxable	Tax Assisted
<b>Benefits Common to All Employees</b>		
Miscellaneous Expense Allowance	Yes	No
Relocation Allowance Lump Sum: Includes: - Home Finding - Temporary Housing	Yes	Yes
Final Trip to the New Location: - One way airfare or other public transportation - Meals - Lodging in-transit - Vehicle mileage – up to current IRS rate (Canada & Mexico only) - Vehicle mileage – over current IRS rate (Canada & Mexico only) - Pet Shipment	No Yes No No Yes <sup>2</sup> No	No - Excludable Yes No - Excludable No - Excludable Yes No - Excludable
Shipment of Household Goods: - Shipment of household goods - In-transit storage of household goods to 30 days - Storage of household goods after 30 days	No No Yes	No - Excludable No - Excludable Yes
Spouse/Partner Employment Search and Family Assistance: - Employment and outplacement agency fees - Resume preparation and mailing - Other assistance	Yes Yes Yes	Yes Yes Yes
<b>Renter Benefits</b>		
Lease Cancellation Assistance	Yes	Yes
Home Finding/Rental Assistance	Yes	Yes
High Cost Rental Assistance	Yes	No
<b>Homeowner Benefits</b>		
Real Estate Sale Closing Cost Reimbursement :	Yes	Yes
New Home Purchase: - Closing costs	Yes	Yes
Duplicate Housing Assistance: - Mortgage Interest - Real Estate Taxes - Maintenance/Utilities - Homeowner's Association Dues	Yes <sup>1</sup> Yes <sup>1</sup> Yes Yes	Yes <sup>3</sup> Yes <sup>3</sup> Yes Yes
High Cost Homeowners Assistance: - Basic Housing Differential (BHD) - Supplemental Housing Allowance (SHA)	Yes Yes <sup>1</sup>	No Yes <sup>3</sup>

<sup>1</sup> Taxable moving expense which may be deductible as itemized deductions

<sup>2</sup> Mileage over current IRS standard mileage rate is taxable

<sup>3</sup> Adjustments to tax assistance may be made during the year-end true-up