



your life

# global offshore payroll (GOP) employee relocation program

supplement for current employee and experienced new hires on the global offshore payroll

human energy. yours.™

This program supplement outlines modifications to the U.S. exempt employee relocation programs and provides guidance for current and new hired employees on the global offshore payroll (GOP).

Refer to the specific corresponding relocation program guide for full program details. Further information will be provided by your assigned relocation counselor.

## **Caution: Homeownership in the United States for non-residents**

Purchasing a home in the United States is a financial decision that you should research carefully to ensure that you are comfortable with the risks of homeownership. If you purchase a home in the United States and are subsequently transferred, you may be subject to mandatory IRS tax withholding. In addition, the proceeds of sale and capital gains may be subject to income taxes in your country of citizenship, or in your new work country if you are transferring to a location outside of the United States.

While Chevron may support the purchase of homes by eligible global offshore payroll homeowner employees on long-term U.S. assignments, this does not assure eligibility for Chevron's guaranteed offer home-sale program should you transfer to a new work location. An eligibility determination will be made based on the specific circumstances of your situation and taking into consideration your residency status in the U.S., tax reporting and withholding requirements, and any circumstances which would impact the ability of Chevron's relocation service provider to administer the home-sale guaranteed offer benefit.

## **U.S. relocation program modifications for all GOP employees receiving assistance while in the U.S.**

### **Educational assistance**

In certain circumstances, Chevron may provide educational assistance for each of your dependent children in elementary through secondary school (K-12) up to a cap established by Chevron for schools located in your work location. You will be advised of this allowance if it is applicable to your situation.

### **Destination services assistance**

When you begin your first assignment with Chevron in the United States, you will be provided with assistance to help you in becoming familiar with your local area, customs and services. Destination services support will be coordinated by Chevron's relocation services provider. These services may include the following:

- **Airport Meet and Greet:** You will be provided with dedicated transportation for you and your family, from the airport to your hotel or temporary housing.
- **Temporary Housing:** Your relocation counselor will arrange 30 days of temporary accommodations for you and your family upon arrival.
- **Area Orientation:** You will be given a familiarization tour of your new community. This includes guidance on places of worship, shopping, hospitals, post offices and other areas of interest.

- **Educational Advisory Assistance:** Your destination services counselor will assist you with understanding the documentation you'll need to enroll your children in an U.S. school. They will support you in locating suitable schooling and help with placing your children in the school that you choose.
- **Local services:** You will receive assistance in selecting local service providers, such a mobile telephone companies, arranging utilities, and joining fitness facilities or clubs.
- **Social Security and Embassy Registration Assistance:** Your destination services consultant will accompany you to the Social Security office and, if required, your local embassy for registration.

## **finding the correct relocation program guide and additional modifications**

If you are a GOP employee, please refer to the following list to determine which U.S. relocation program applies to you. If your specific relocation program includes additional modifications from those previously outlined, they are described here.

### **GOP employee transferring from one U.S. work location to another U.S. work location → U.S. payroll exempt employee relocation program guide**

Modification:

- For all GOP employees, San Ramon is considered the point of origin; however, for this program, your work location immediately preceding your transfer will serve as your point of origin.

### **GOP employee coming to the U.S. for a short-term assignment of fixed duration up to 2 years → U.S. payroll repatriation not to point of origin (12 months or less provisions)**

Modifications:

- Regardless of duration, you will generally follow the provisions provide for TDAs of 12 months or less.
- For all GOP employees San Ramon is considered your point of origin; however, for this program, your work location immediately preceding your transfer will serve as your point of origin.
- Housing costs at your U.S. work location will be tax-assisted even if you do not have a duplicate housing obligation.
- Rental car reimbursement is provided, based upon family size, at the full cost of off-airport rental rates.
- If you are a homeowner in your country of citizenship or country of departure, Chevron will provide a monthly home maintenance allowance. It is intended to assist with the cost of maintaining a property in a location other than where you are currently working. The amount of the allowance is U.S.\$370 per month less taxes (U.S.\$4,440 per year). Home purchase in the United States is not supported and if you purchase a home in the United States, your HMA payments will cease.
- If unaccompanied, return travel will be provided no more frequently than once every 6 weeks. Time away from work is coded as vacation and will be charged against your regular vacation allowance. Return trips require manager approval and are subject to business needs.
- An air shipment of a D container for unaccompanied employees, and a LDN container for accompanied employees, will be provided. For U.S. assignments of 12 months or longer, you have the option of a sea shipment of up to two 40' containers; however, your housing allowance will be reduced to the unfurnished housing amount. You must select the option of a sea shipment prior to the start of your assignment.

## **GOP employee coming to the U.S. for a long-term assignment of no fixed duration → U.S. payroll exempt employee relocation program guide**

### Modifications:

- For all GOP employees San Ramon is considered the point of origin; however, for this program, your work location immediately preceding your transfer will serve as your point of origin.
- If you are a homeowner in your country of citizenship or country of departure, Chevron will provide a monthly home maintenance allowance. It is intended to assist with the cost of maintaining a property in a location other than where you are currently working. The amount of the allowance is U.S.\$370 per month less taxes (U.S.\$4,440 per year). If you purchase a home in the United States, your HMA payments will cease.
- The U.S. home retention allowance (HRA) is not offered.
- Home-sale benefits are not provided.
- Automobile shipment is not provided.
- Final travel expenses will be reimbursed and not paid as a lump-sum.
- If this is your first time in the U.S., the company will provide 30 days of temporary housing, otherwise you will receive the temporary housing lump-sum.

## **GOP new hire employee hired within the United States → U.S. payroll exempt new hire employee with greater than 3 years' experience**

### Modifications:

- None

## **GOP new hire employee hired outside the United States → U.S. payroll exempt new hire employee with greater than 3 years' experience**

### Modifications:

- If you are a homeowner in your country of citizenship or country of departure, Chevron will provide a monthly home maintenance allowance. It is intended to assist with the cost of maintaining a property in a location other than where you are currently working. The amount of the allowance is U.S.\$370 per month less taxes (U.S.\$4,440 per year). If you purchase a home in the United States, your HMA payments will cease.
- Home-sale benefits are not provided.
- Final travel expenses will be reimbursed and not paid as a lump-sum.
- You will be provided with 30 days of company-paid temporary housing at your U.S. work location.
- You will not receive a lump-sum for home-finding or return trips.
- Automobile shipment is not provided.