

1 WAY INTERNATIONAL LOCAL HIRE

COLLEGE GRAD

Global Relocation Guide

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INTRODUCTION

The opportunity to work in another country has the potential to enrich your career and your life; however, we know relocating can often be a source of stress. As you transition to your new country's Pay, Stock and Benefits programs, we want to provide you with some basic relocation services and allowances to help offset your relocation expenses.

HOW TO USE THIS GUIDE

To get started, follow these three steps:

1. **Check your eligibility.** Read the "Check Your Eligibility" section to understand your eligibility and who is defined as eligible dependents.

2. **Understand your relocation services and cash allowances**. Your relocation package (services and allowances) depends on your origin and destination country, family size, number, and ages of accompanying dependents, grade level and salary, and any applicable site or business group guidelines. Your manager must approve a cost estimate for all allowances or services in your package.

3. **Sign the Relocation Agreement.** To receive your relocation package and cash allowances, you are required to sign Intel's Relocation Agreement. No relocation services and funds can be released to you until your signed Relocation Agreement has been received by SIRVA.

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STEP 1 – CHECK YOUR ELIGIBILITY

You may be eligible:

- if you have been approved for relocation by your business group, and
- you are a full-time Intel employee (regular or Intel Contract Employee).

Part-time Intel employees and Contingent Workers are not eligible.

For internal transfer employees: Before your relocation, you must be in good performance standing for the past three years.

DEPENDENT ELIGIBILITY

The relocation policies follow the dependent eligibility definition for the medical benefits coverage, as described by the local Intel Benefits Department.

The table below highlights several of our **destination country guidelines**. To review the most current local dependent eligibility definition, from Circuit > Pay & Benefits > Benefits Home.

Location	Guidelines
U.S.	Intel Relocation typically defines "dependent" as your legally married spouse and your child until the child's 26th birthday. Unless otherwise noted, the eligibility of the dependents will depend on your employment classification as outlined in the Pay, Stock and Benefits Handbook under the Eligibility and Availability of Benefits section.
GAR	Intel Relocation typically defines "dependent" as the legally married spouse and unmarried children under the age of 18 (or children who are full-time undergraduate college students) who depend on the employee for primary financial support. Unless otherwise noted, the eligibility of the dependents will depend on your employment classification as outlined in your local Benefits Handbook. Please consult with your local Benefits department.
EMEA	Intel has traditionally followed the definition of dependents that is defined by the Intel Benefits department. In Europe, a dependent is primarily defined as the legally married partner ('spouse'), and unmarried children under the age of 18 (or up to the age of 23, if they are full-time students and depend on the employee for primary financial support).
LAR	Mexico and Argentina (OSDE)

	Intel Corporation defines “dependent” as the employee’s legally married spouse or domestic partner, and unmarried dependent children under the age of 25. Special eligibility circumstances for dependents are: dependent children over age 25 if they are a full-time student and depend on the employee for primary financial support. For other Latin America countries, please consult local C&B representative
Costa Rica	Defined by the Componentes Intel Costa Rica Benefits department. A “dependent” is defined as the employee’s legally married spouse or domestic partner, and unmarried dependent children under the age of 18. Special eligibility circumstances for dependents are: 1) dependent children up to age 23 if they are a full-time student, depend on the employee for primary financial support, and normally reside with the employee except when at school, and 2) a dependent child that is disabled by a physical or mental handicap and is enrolled in the same medical plan as the employee with medical proof of disability having been submitted. The children need to be biological children or stepchildren through marriage or children whom the employee has legally adopted or has legal guardianship over.
Japan	Intel Relocation follows the definition of dependents provided by the IJKK Benefit’s Program. Dependents are defined as the employee’s legally married partner (spouse) and unmarried children under the age of 21 (or up to the age of 25 if they are full-time students and depend on the employee for financial support). At the general manager’s discretion, relocation assistance may be offered to household members who reside in the same residence but do not meet the Intel definition of legal dependents.

HOUSEHOLD MEMBER ELIGIBILITY

Intel provides one relocation package per employee household. The relocation cash allowance is intended to cover you (the employee) and your eligible dependents, which include:

- All eligible dependents currently residing in the same household and permanently relocating to the same household
- All Intel employees within the same household who are permanently relocating to the same site

In situations where more than one Intel employee is relocating from the same household, no other relocation cash allowance will be provided as a result of there being more than one relocating employee from one household.

A manager may use their discretion to offer relocation assistance to household members outside of the local dependent eligibility definition, e.g., domestic partner, parents/ in-laws; however, the employee may want to consult with their tax advisor to understand if there are any tax consequences.

STEP 2 – UNDERSTAND YOUR RELOCATION SERVICES AND ALLOWANCES

Understanding your relocation services and allowances will help you make informed decisions. Your package will depend on your origin country and new destination country, family size, number and ages of accompanying dependents, grade level and salary, and any applicable site or business group guidelines.

PACKAGE AT A GLANCE

Inclusion of any provisions, services, and allowance in your package is dependent on the approval of a cost estimate by your manager. Each Flex provision is optional that allows the Hiring Manager to design the relocation package based on assignment objectives, duration, and local needs while balancing employee and business considerations.

Your SIRVA Global Assignment Consultant will schedule a meeting with you to review your approved provisions and allowances in your relocation package. Any exceptions to the policy must be approved by your Hiring Manager or Department Manager depending on the cost of the exception. Once approved, any exceptions will be added to the list of authorized services and allowances, which will then constitute an agreement between you and Intel.

PROVISIONS (All Are Tax Protected)	PACKAGE OPTIONS	TYPICAL DELIVERY
CORE PROVISIONS		
1. Immigration Support	Automatic	Direct Billed
2. *Enroute* Travel	Automatic	Direct Billed[1]
3. Post-Acceptance Tax Consultation	Automatic	Direct Billed
4. Tax Preparation	Automatic	Direct Billed
FLEX PROVISIONS (OPTIONAL AT MANAGER'S DISCRETION)		
1. Destination Services a. Home Finding Services b. Home Site Orientation c. Settling-In Services	Optional	Direct Billed
2. Temp Living	Optional	Direct Billed
RELOCATION CASH PROVISION		
Discretionary Allowance	✓	Cash

CORE PROVISIONS

1. IMMIGRATION SUPPORT

Intel provides immigration support to you and your eligible dependents, to ensure compliance with immigration and labor laws in all countries where Intel conducts business.

Intel's Talent Delivery will initiate the immigration process with our contracted Immigration supplier.

If a work/residence permit is required, Intel will cover the cost for you to obtain the necessary work/residence permit to commence employment at the destination country.

Regulations might restrict the employment of non-citizens or permanent residents. Intel sponsors the work/residence permit for the Intel employee only. Any permits and costs involved on behalf of accompanying dependents (if necessary) are your sole responsibility.

Costs related to immigration services are considered business expenses and will be direct billed to Intel. Immigration clearance must be obtained before receiving relocation services or allowances. If a medical exam is required as part of your immigration application, and not covered by your medical plan, you should submit medical exam-related expenses for reimbursement.

Please contact your Talent Recruiter with questions regarding immigration.

IMPORTANT: You are responsible to secure and fund subsequent work/residence permit(s) where required. You should consider this when accepting the employment offer. If you need to secure a passport before the work/residence permit, you will be responsible for this expense.

2. ENROUTE TRAVEL

Enroute travel is provided by Intel to transport you and your eligible accompanying family members from your origin country (the country where you are being hired from.)

- Travel arrangements for your relocation are subject to Intel Travel Guidelines. Intel may cover one-way air travel via the most direct route from the Intel work site to the destination country for you and approved dependents. Intel does not cover indirect routing fares for personal reasons. Any incremental costs associated with personal travel will be your responsibility.
- Depending on our your origin/destination country region, your SIRVA Global Assignment Consultant may authorize train travel arrangements via Intel Preferred Agencies or an Intel authorized travel agency per Intel Travel Guidelines. Intel Travel Guidelines apply to your relocating dependents, just as they do for employees.
- The cost of air tickets or train tickets will be directly billed to Intel where possible; otherwise, it will be reimbursed to you with proper documentation. The above expenses will be reimbursed via SIRVA's expense portal in the local currency equivalent of the reimbursement amount. You should submit your expenses to your Hiring Manager for approval after starting work in the new worksite location.

- In certain regions, you may be able to drive your car from the origin country to the destination country. If you prefer to drive, your Hiring Manager may approve an enroute driving allowance to help offset the cost for fuel. The allowance will be added to your total Cash as part of your relocation package. If you prefer to drive, please discuss it with your SIRVA Global Assignment Consultant.

3. POST-ACCEPTANCE TAX CONSULTATION

Intel will cover a mandatory one-hour tax consultation for you. This service will be provided by an Intel-preferred tax consultant, typically after acceptance of your offer. Any additional time is at your own expense.

The goal of the post-acceptance tax consultation is to provide you with tax information and rules of the new destination country. It will include individual taxation rules for the destination country as to what income is taxable, deductions available, filing status, and payment of taxes (how are they paid, when are they due). This will help you plan for any tax filing requirements well in advance.

It will also cover residency rules and social insurance rules of the destination country. Taxation on retirement plans (in both origin and destination countries), stock options, stock participation plans, and capital gains will be provided.

It may include simple tax calculations based on your income and deductions. As such, you are encouraged to complete a checklist provided by the tax provider ahead of the meeting.

This service will be direct billed to Intel.

4. TAX PREPARATION

Intel will cover a mandatory one-time cost on the first year of the transfer only, for the preparation of annual individual income tax returns, with a consultant referenced by Intel, in both the origin and destination countries. Tax assistance will not be initiated until after your start date in the new Intel work site.

Intel will only be responsible for paying additional income and social security taxes that result from relocation benefits paid to or on behalf of the employee, where it is specifically noted that the benefit is tax-protected or if it is on behalf of a service direct billed to Intel per this guideline.

You may be required to supply full documentation for any and all expenses incurred. All relocation assistance is to be used within a year of your start date at Intel provided that you remain employed by Intel at the time. Any questions about the eligibility for reimbursement of any expense should be directed to your SIRVA Global Assignment Consultant for approval before incurring the expense.

When possible, this service will be direct billed to Intel. If direct bill is not an option, all relocation-related claims must be submitted as relocation expenses via SIRVA's expense portal.

FLEX PROVISIONS

The Flex provisions intend to deliver services that provide relocation assistance to you and your family when you relocate to a new destination country for Intel. The majority of the provisions are delivered as a direct bill service, which means the service is paid directly by Intel.

Each Flex provisions is an *optional* provision that may be provided based upon your approved relocation cost estimate by your Hiring Manager. The approved relocation package will be based on business objectives, local needs, and the manager's budget while balancing employee and business needs.

1. DESTINATION SERVICES (OPTIONAL)

This is an *optional* provision that may be provided based upon the relocation package approved by your Hiring Manager.

Living in a foreign country can be an exciting and wonderful experience. If your Hiring Manager approves Destination Services, you will be contacted by an Intel authorized relocation supplier to ensure you and your eligible relocating dependents have the tools to successfully acclimate to the destination country.

Three categories of Destination Services are provided which can include, but are not limited to the following:

a. Home-Finding Assistance

Face-to-face or virtual assistance with comprehensive pre- and post-arrival coordination. The supplier is responsible to communicate to the employee the amount of time provided for home finding service and create a home finding plan. Services include, but not limited to:

- Interview assignee and complete Needs Assessment for housing and community requirements.
- Coordinate a personalized overview of the housing area.
- Supplier to complete prioritization analysis with the employee of the housing market based on market conditions, housing availability, and budget.
- Supplier to manage service time and council with transferee accordingly to ensure housing is secured with the time allotted and based on Intel approved housing requirements.
- Ensure that a thorough survey of the housing area is being done before recommending the options to the assignee, e.g. ensure that the unit is safe, free from noise, provides a healthy environment, etc.
- Face-to-face home-finding trip: Arrange for accompanied viewing of pre-screened/pre-selected properties using supplier transportation.
- Virtual home-finding trip: If a home-finding trip is not approved, Supplier will provide an overview of housing, including photos, to the employee to help them with making a selection.

- Coordination of one airport pick-up that can be used for home finding or upon arrival to begin relocation if not taken during home finding. (Car service pass-through cost)
- Facilitation of the lease process – information and advice on price, terms, negotiations, deposits, etc. Supplier is expected to sign a lease agreement under the Supplier name/firm upon the buyer's approval.
- Supplier must provide a proactive, optimal solution to Buyer when the Supplier cannot sign a lease on Buyer's behalf.
- Facilitate connection or transfer of utilities (electric, water, gas), telephone line/s, and broadband connections (if applicable). Utilities should be in Suppliers' names unless prohibited by law.
- Facilitate furniture and appliances to be provided per Intel housing quality standard or rental/purchase (if applicable).
- Facilitate an exchange of furniture and housewares from Intel's standard package, providing credit to Intel for the exchanged item (if applicable).
- Arrange temporary housing according to guideline and employee needs (if applicable and will not be considered as 2nd home finding).
- Supplier will try to accommodate any timing change request on property visits that best suit the employee. (subject to consultants and landlord availability).
- Supplier will provide contact information and process for routine maintenance and emergency requests.

b. Host Country Orientation

Face-to-face and/or phone and email assistance with comprehensive pre- and post-arrival coordination. Supplier to communicate to the employee the amount of time to provide service to the employee. Identify services and consult with employees on their preferences and requirements. Service includes, but not limited to:

- Welcome/orientation package to include but not limited to map, city overview documents, etc.
- Provide information on how to register for toll road "fast passes" in applicable countries.
- Based on employee preference and requirement, provide services virtually/phone before the move: pre-move familiarization with living conditions, residential areas, schooling, (including vaccinations information/documentation that are required by the host site school authority), obtaining goods and services.
- Coordination of one airport pick-up which can be used for home finding or upon arrival to begin relocation if not taken during home finding. (Car service pass-through cost).
- Face-to-face drive around assistance to help with familiarizing with the area including but not limited to, schooling, hospital/medical care, banks, shopping centers, where to obtain groceries and other goods/services and recreation and leisure opportunities. Service to be based on employee preferences and requirements.

c. Settling-In Services

Face-to-face assistance with comprehensive coordination including all core items listed. Supplier to create a service plan for optional items based on employee interest. Supplier to communicate to the employee the amount of time to provide the services to the employee.

Settling-in services include but are not limited to:

- Introduce or recommend a service to help employees care for the yards of their rental homes.
- Destination Services is provided by Intel suppliers and direct billed.

Core:

- Facilitate local authority/community registration (alien registration, driver's license, etc.)
- Facilitate banking relationships: the opening of bank accounts, assistance with debit/credit cards, club memberships and other financial services for the employee and accompanying dependents
- Briefing on local issues such as driving and public transportation.
- Where applicable, facilitate school appointments, assist in enrolling, facilitate special needs (i.e. assist with education assessment), information gathering, and registration also facilitation in identifying childcare serves.
- Review of medical/dental facilities options, and usage of facilities (enrolment if required).
- Supplier will obtain the COFM (Freedom of Movement) certificate as required in Germany and as may be required in other countries from time to time subject to the agreement of the parties with respect to pricing and/or process changes. The cost of obtaining the COFM will be passed through to Intel.

Optional: Supplier to ensure core items are completed and available time remaining for employee to receive optional support services. Utilize remaining support based on the employee preferences which may include the below items or other needs based on employee request:

- Accompanied shopping fundamentals "lesson" (grocery, appliances, furniture, etc.).
- Facilitate networking into the international community (clubs, organizations, etc.).
- Employee personal mobile phone: Upon request, the supplier is expected to help (source) register and set up the personal mobile phone for employees. Also, to help disconnecti it when employees end their assignment. Employees are responsible to pay the mobile phone monthly charges themselves.
- Supplier to provide information on job search, charity, education and volunteer opportunities to spouse during the assignment period.
- Support requests for personal communication upgrades – cable TV, internet, etc.
- Facilitate translation of personal utility bills into English if needed.
- Introduce or recommend maid service information including but not limited to companies who provide the service, their contact numbers and regulations related to hiring a maid (if requested)

2. TEMPORARY HOUSING (OPTIONAL)

This is an *optional* provision that may be provided based upon the relocation package approved by your Hiring Manager.

If approved by your Hiring Manager, Intel will reimburse you for temporary living based on the number of days approved in your relocation package. To provide you with comfortable and convenient accommodations, you have several lodging options to choose from depending on the destination and your preferences. You may choose to stay at a hotel, extended stay accommodation, or a furnished service corporate apartment. Review How to Manage Hotel Bookings to determine which lodging option is right for you.

If you choose to stay in a hotel, only the room charge and taxes will be reimbursable. Items such as meals, incidentals, minibar, and personal phone calls, etc. will not be covered. Your approved temp housing period can be split between the origin and destination countries as desired.

Your temp housing expenses will be reimbursed against receipts submitted and approved via SIRVA's expense portal after starting work in the destination country. Reimbursement will be made in the local currency equivalent to the reimbursement amount.

RELOCATION CASH ALLOWANCE

Your relocation cash allowance is intended to enable you and your family to offset some of your relocation expenses such as, but not limited to, enroute travel, household goods shipment, temporary lodging, transportation, pet shipment/kenneling, cleaning services, deposits, and auto fees.

This flexibility will allow you to decide how and when to spend the dollars that best meets the needs of you and your family. You will be fully responsible for managing your discretionary allowance for relocation expenses at the destination country.

Your relocation cash allowance is a one-time, tax-protected payment. Your payment schedule will vary based on country restrictions. Please consult your SIRVA Global Assignment Consultant.

STEP 3 – SIGN THE RELOCATION AGREEMENT

Your SIRVA Global Assignment Consultant will send you an email containing a link to your Relocation Agreement. You must sign the Relocation Agreement before we can authorize relocation services and process your cash allowance for payment.