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ExxonMobil Corporation has numerous affiliates, many with names that include ExxonMobil, Exxon, Mobil, and XTO. For convenience and simplicity, the term ExxonMobil is used as an abbreviated reference to all of the above affiliates and affiliate groups.

**Overview**

The information contained in this synopsis is applicable to relocation for campus recruits working in the U.S. This synopsis is a summary of ExxonMobil relocation guidelines, and is not intended to be all inclusive. The relocation guidelines summarized here should not be regarded as and are not contractual employment terms and conditions.

Note that ExxonMobil’s relocation guidelines, as well as procedures to administer the guidelines, are periodically reviewed and may be revised at any time by ExxonMobil to meet changing business needs and circumstances.

**Helpful Contacts**

ExxonMobil relocation services are administered by Cartus Corporation. Your Cartus Relocation Consultant will guide you through every step of the process by answering questions, outlining information needed to expedite your relocation, and coordinating a team of people to assist you during the move. Be sure to contact your Cartus Relocation Consultant prior to starting any phase of the relocation process and incurring any expenses, or you may jeopardize your eligibility for relocation benefits.

**Relocation Assistance**

**Program Components**

Relocation assistance for campus recruits may be comprised of the following components, as applicable:

- Miscellaneous expense allowance (MEA)
- Household goods, automobile, and recreational vehicle shipment
- Spousal employment assistance
- Non-accountable lump sum to off-set costs associated with:
  - Home selection and related dependent care costs
  - Final trip
  - Interim living at the new work location
- Rental assistance
- Tax assistance
Additionally, campus recruits residing outside the U.S. are eligible for the following additional relocation benefits, as needed:

- Meet and greet services
- Interim living including lodging and rental car

**Eligibility**

In order to be eligible for benefits under the relocation guidelines, the following criteria must be met:

- Distance between primary residence and new work location (new commute) must be at least 50 miles greater than the distance between the primary residence and current work location (current commute)
- Expected to obtain permanent residence in the new work location within 90 days of start date as evidenced by new home purchase or minimum six month lease

This “distance test” of 50 miles is consistent with Internal Revenue Service (IRS) criteria.

If you do not meet the above requirements, no relocation benefits will be payable. If you voluntarily terminate your employment within 12 months of your effective date, or do not relocate, you will be required to repay ExxonMobil all of the relocation benefits paid to you.

Eligible dependents for relocation purposes are defined as:

- Dependents who are eligible for benefits under the ExxonMobil Medical Plan
- Residing with the employee at the time of authorization
- Will be permanently residing with the employee at the new work location

**Relocation Benefits – Relocating From a U.S. Location**

**Miscellaneous Expense Allowance (MEA)**

A non-accountable miscellaneous expense allowance (MEA) will be provided to you after your start date. In order to reduce administrative burden, you do not need to submit receipts for individual expenses, and no further accounting is required for expenditures related to the MEA.

The MEA is a one-time payment, and is calculated as one half of the U.S. dollar monthly salary midpoint for your classification level (CL), up to a specified maximum. It is intended to offset various costs associated with your move not covered by the relocation guidelines, such as:

- Closing down your home at the current work location
- Setting up your household at the new location
- Other miscellaneous expenses
Examples of these types of expenses include but are not limited to:

<table>
<thead>
<tr>
<th>Types of Expenses Covered by Miscellaneous Expense Allowance (MEA):</th>
<th>Examples:</th>
</tr>
</thead>
</table>
| Automobile | • Automobile registration and drivers’ licenses  
• Mileage during interim living |
| Bank and financial fees | • Bank transfers and wire fees (other than those incurred from a Cartus disbursement)  
• Additional income tax liability |
| Household Items | • Carpet and drapery purchase, installation, and cleaning |
| Miscellaneous | • Additional household goods insurance during shipment  
• Any unused portion of a pre-paid membership that cannot be used due to change in assignment  
• Previously purchased/non-refundable deposits, membership dues, season tickets, etc.  
• School fees such as forfeited tuition, testing and transcript fees, non-district fees during interim living, etc.  
• Vacant dwelling insurance |
| Services | • Appraisals fees for household goods  
• Cleaning charges at the old and new residences  
• Dependent care other than during home selection trip  
• Trash removal  
• Gratuities/tips |
| Shipment of Household Goods and Pets | • Shipment of items not covered under the household goods program  
• Assembly/disassembly/shipment of outdoor recreational equipment (e.g., trampoline, swing set, etc.)  
• Costs associated with relocating your pet(s) |
| Utilities | • Service cancellation charges for cell phones, security systems, internet service, cable, etc.  
• Charges for utility (e.g., cable, internet, phone, gas, electricity) hook-up/service, installation, deposits |

**Shipment/Storage of Household Goods, Automobiles & Recreational Vehicles**
The U.S. Domestic Shipping Guidelines synopsis has more information on shipment/storage of household goods, automobiles, and recreational vehicles. If you are relocating from Hawaii or from outside the U.S., refer to the International Shipment of Employee Personal and Household Effects Synopsis for authorized shipping amounts. Contact your Cartus Relocation Consultant for more details.
Spousal Employment Assistance

Spousal employment assistance of actual expenses up to $2,500 is provided to your spouse, if s/he was previously employed at the old work location or recently completed a degree program and will be seeking employment in the new work location. If your spouse wishes to utilize employment assistance:

<table>
<thead>
<tr>
<th>ExxonMobil Will Pay For:</th>
<th>ExxonMobil Will Not Pay For:</th>
</tr>
</thead>
<tbody>
<tr>
<td>– Fees for services provided by employment and spousal assistance firms, including:</td>
<td>– Clothing</td>
</tr>
<tr>
<td>– Resume/CV writing and review</td>
<td>– Continuing education</td>
</tr>
<tr>
<td>– Preparation for interviews</td>
<td>– Purchase of assets, such as computers or telephone equipment</td>
</tr>
<tr>
<td>– Job search coaching</td>
<td>– Travel expenses associated with attending courses to maintain state professional licenses or certifications</td>
</tr>
<tr>
<td>– Information on the local job market</td>
<td>– Optional test preparation courses</td>
</tr>
<tr>
<td>– Job leads and networking assistance</td>
<td>– Normal business expenses for self-employed spouses that would have otherwise occurred, such as:</td>
</tr>
<tr>
<td>– Fees charged by employment agencies for referrals</td>
<td>– Advertising/marketing</td>
</tr>
<tr>
<td>– Interview travel or job search, such as:</td>
<td>– Banners</td>
</tr>
<tr>
<td>– Transportation, mileage, tolls &amp; parking</td>
<td>– Attendance at forums</td>
</tr>
<tr>
<td>– Lodging and meals</td>
<td>– Website development</td>
</tr>
<tr>
<td>– Cost of licenses, certification, exam fees, or courses required to work in same profession in new location</td>
<td>– Coursework to increase qualifications, obtain additional certifications/degrees, or change careers</td>
</tr>
<tr>
<td>– Expenses associated with re-establishing a business for self-employed spouses in the new work location, including:</td>
<td></td>
</tr>
<tr>
<td>– Business cards and stationary</td>
<td></td>
</tr>
<tr>
<td>– Courses/certifications required to operate in the new work location</td>
<td></td>
</tr>
<tr>
<td>– Updating existing website with new contact information, location, etc.</td>
<td></td>
</tr>
</tbody>
</table>

While you are free to choose any employment or spousal assistance firm you wish, Right Management Inc. can provide support and is familiar with ExxonMobil guidelines.

While Right Management has a direct billing arrangement with Cartus, you should pay for any other eligible expenses and submit for reimbursement with appropriate receipts.

Lump Sum Payment to Assist With Relocation Expenses

You will receive a non-accountable lump sum which is intended to offset expenses such as home selection trip and related dependent care, en route travel, final trip, and interim living at the new work location. Your lump sum amount will be tax assisted, and is calculated based on:
• New location
• Number of eligible dependents

The lump sum amount is designed to cover the following expenses, as applicable:

<table>
<thead>
<tr>
<th>Relocation Event:</th>
<th>Expenses:</th>
</tr>
</thead>
</table>
| Home Selection Trip                    | - Transportation (e.g., airfare or mileage, car rental, parking, taxi, train fare, tolls, etc.)
|                                        | - Lodging, meals, laundry                      |
|                                        | - Other incidentals                            |
| Related Dependent Care Expenses        | - For dependents eligible for benefits under the ExxonMobil medical plan, residing with you at time of authorization, and will be permanently residing with you at the new work location
|                                        | - Intended to cover dependent care expenses incurred during home selection trip |
| Final Trip*                            | - Transportation (e.g., airfare or mileage, car rental, parking, taxi, train fare, tolls, etc.)
|                                        | - Lodging, meals, laundry                      |
|                                        | - Other incidentals                            |
| Interim Living (New Location)          | - Transportation (e.g., car rental, parking, taxi, train fare, tolls, etc.)
|                                        | - Lodging, meals, laundry, and other incidentals |

*If you are moving back to existing residence at the new work location, only the En Route Only Lump Sum will be provided.

**Rental Assistance at New Work Location**

Your Cartus Relocation Consultant can coordinate the services of a relocation apartment locator or realtor to help you find a rental apartment or home in the new work location. Accompanied tours can be provided as follows:

• Greater Baytown, Beaumont, and Houston, Texas areas – full day for apartments, two days for single family homes
• All other areas – half day

A normal and customary documented finder’s fee expense may be reimbursed if approved by your Cartus Relocation Consultant. Additionally, you may be reimbursed for one set of actual expenses (e.g., application fee) needed to secure a rental in the new work location, excluding rents and deposits.
A transfer clause (shown below) should be included in your new lease contract enabling you to break the lease in the event of a future transfer. Signing a lease without the transfer clause may result in penalties/fees if you are transferred before the end of the lease term.

**Transfer Clause – Sample Language**
This addendum shall override any conflicting clauses or statements in the listing agreement.

It is hereby mutually agreed that if the tenant is transferred out of the area by his/her employer, with proper verification, this lease will be terminated upon receipt by the Landlord/Agent of 60 days’ written notice. This notice period runs from the first day to the first full month following the notice.

**Relocation Benefits – Relocating From Outside U.S.**

**Miscellaneous Expense Allowance (MEA)**
A non-accountable miscellaneous expense allowance (MEA) will be provided to you after your start date. In order to reduce administrative burden, you do not need to submit receipts for individual expenses, and no further accounting is required for expenditures related to the MEA.

The MEA is a one-time payment, and is calculated as one half of the U.S. dollar monthly salary midpoint for your classification level (CL), up to a specified maximum. It is intended to offset various costs associated with your move not covered by the relocation guidelines, such as:

- Closing down your home at the current work location
- Setting up your household at the new location
- Other miscellaneous expenses during your assignment

**Shipment/Storage of Household Goods, Automobiles & Recreational Vehicles**
If you are relocating from outside the U.S., refer to the International Shipment of Employee Personal and Household Effects Synopsis for authorized shipping amounts. Contact your Cartus Relocation Consultant for more details.

**Pets**
Campus hires moving from outside the U.S. may be eligible for reimbursement of some approved expenses associated with relocating their pets. Refer to the International Shipment of Employee Personal and Household Effects Synopsis or contact your Cartus Relocation Consultant for more details.
Spousal Employment Assistance
Spousal employment assistance of actual expenses up to $2,500 is provided to your spouse, if s/he was previously employed at the departure location or recently completed a degree program, and will be seeking employment in the new work location. If your spouse wishes to utilize employment assistance:

<table>
<thead>
<tr>
<th>ExxonMobil Will Pay For:</th>
<th>ExxonMobil Will Not Pay For:</th>
</tr>
</thead>
<tbody>
<tr>
<td>– Expenses to secure work authorization/permit required to work in the U.S.</td>
<td>– Clothing</td>
</tr>
<tr>
<td>– Fees for services provided by employment and spousal assistance firms, including:</td>
<td>– Continuing education</td>
</tr>
<tr>
<td>– Resume writing and review</td>
<td>– Purchase of assets, such as computers or telephone equipment</td>
</tr>
<tr>
<td>– Preparation for interviews</td>
<td>– Travel expenses associated with attending courses to maintain state professional licenses or certifications</td>
</tr>
<tr>
<td>– Job search coaching</td>
<td>– Interview travel or job search*, such as:</td>
</tr>
<tr>
<td>– Information on the local job market</td>
<td>– Transportation, mileage, tolls &amp; parking</td>
</tr>
<tr>
<td>– Job leads and networking assistance</td>
<td>– Lodging and meals</td>
</tr>
<tr>
<td>– Fees charged by employment agencies for referrals</td>
<td>– Optional test preparation courses</td>
</tr>
<tr>
<td>– Cost of licenses, certification, exam fees, or courses required to work in same profession in new location</td>
<td>– Normal business expenses for self-employed spouses that would have otherwise occurred, such as:</td>
</tr>
<tr>
<td>– Expenses associated with re-establishing a business for self-employed spouses in the new work location, including:</td>
<td>– Advertising/marketing</td>
</tr>
<tr>
<td>– Business cards and stationary</td>
<td>– Banners</td>
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<tr>
<td>– Courses/certifications required to operate in the new work location</td>
<td>– Attendance at forums</td>
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<tr>
<td>– Updating existing website with new contact information, location, etc.</td>
<td>– Website development</td>
</tr>
<tr>
<td></td>
<td>– Coursework to increase qualifications, obtain additional certifications/degrees, or change careers</td>
</tr>
</tbody>
</table>

*These expenses reimbursed only for spouses currently residing in a U.S. location relocating to a new U.S. work location.

While you are free to choose any employment or spousal assistance firm you wish, Right Management Inc. can provide support and is familiar with ExxonMobil guidelines.

While Right Management has a direct billing arrangement with Cartus, you should pay for any other eligible expenses and submit for reimbursement with appropriate receipts.
**Visa Expense Reimbursements**
You will be reimbursed for certain costs incurred by your spouse and eligible dependents who will reside with you in the U.S. to obtain visas as needed.

<table>
<thead>
<tr>
<th>ExxonMobil Will Pay For:</th>
<th>ExxonMobil Will Not Pay For:</th>
</tr>
</thead>
<tbody>
<tr>
<td>– Required photographs</td>
<td>– Transportation costs (e.g., mileage, taxis, airfare) associated with travel to obtain required documents*</td>
</tr>
<tr>
<td>– Passports</td>
<td>– Optional visas (to countries other than those in which you and your eligible dependents are living and/or working)</td>
</tr>
<tr>
<td>– Required visas</td>
<td></td>
</tr>
<tr>
<td>– Required medical exams and immunizations</td>
<td></td>
</tr>
<tr>
<td>– Work permits</td>
<td></td>
</tr>
<tr>
<td>– Required translations</td>
<td></td>
</tr>
</tbody>
</table>

*Under certain limited circumstances, some transportation costs may be reimbursed by exception when travel is required to an alternate location in order to obtain a visa. Contact your Permanent Resident Visa Advisor before incurring these expenses.

You should submit eligible expenses for reimbursement.

**Automobile Assistance**
ExxonMobil does not authorize shipment of automobiles from overseas locations. If eligible, ExxonMobil may provide assistance in the disposition of up to two personally owned or leased automobiles. Vehicles that are manufactured primarily for markets other than regular passenger transportation are excluded from this provision, including:

- Motorcycles
- Recreational Vehicles, campers, etc.
- Boats and jet skis
- Dune buggies
- Farm vehicles
- Heavy trucks
- “Classic” or antique cars of unusual value

To administer the automobile assistance provision, ExxonMobil determines a “standard car value,” the cost of a car considered adequate for family transportation purposes, for each country, as well as whether one or two cars is the typical ownership pattern for local national employees at that location.
Lump Sum Payment to Assist With Relocation Expenses
You will receive a non-accountable lump sum which is intended to offset expenses as specified below. Your lump sum amount will be tax assisted, and is calculated based on a $50 per person per day per diem for up to 40 days.

The lump sum amount is designed to cover the following expenses:

<table>
<thead>
<tr>
<th>Relocation Event:</th>
<th>Expenses:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Home Selection</td>
<td>Transportation (e.g., mileage, parking, taxi, train fare, tolls, etc.)</td>
</tr>
<tr>
<td>Activities</td>
<td></td>
</tr>
<tr>
<td>Incidentals</td>
<td>Transportation (e.g., parking, taxi, train fare, tolls, etc.)</td>
</tr>
<tr>
<td></td>
<td>Meals, laundry</td>
</tr>
<tr>
<td></td>
<td>Other incidentals</td>
</tr>
</tbody>
</table>

While you are not eligible for a separate home selection trip, your lump sum includes an amount to cover the cost of additional days in interim living, to allow you and your eligible dependents time to engage in home selection activities upon arrival in the new work location.

Final Trip Air Fare/Interim Living
Final trip air fare and up to 40 days of interim living (hotel and rental car) will be direct billed through Cartus.

Meet and Greet Services
If needed, Cartus can arrange for a destination service consultant to assist you with:

- Area orientation
- Home finding
- Settling-in services (e.g., driver’s license, opening bank accounts, etc.)
- Arranging transportation from the airport to temporary accommodations upon arrival

A normal and customary documented finder’s fee expense may be reimbursed if approved by your Cartus Relocation Consultant. Additionally, you may be reimbursed for one set of actual expenses (e.g., application fee) needed to secure a rental in the new work location, excluding rents and deposits.

A transfer clause should be included in your new lease contract enabling you to break the lease in the event of a future transfer. Signing a lease without the transfer clause may result in penalties/fees if you are transferred before the end of the lease term.
Tax Impacts

Tax Assistance
All taxable moving expenses paid to you or on your behalf are considered income to you and are subject to federal, state, local, Social Security, and Medicare taxes. The IRS considers all relocation expenses paid to you or on your behalf as compensation.

ExxonMobil will provide assistance toward the additional tax liability incurred on moving expense reimbursements/payments. See the Tax Assistance Calculations and Procedures section later in this synopsis for more information about how tax assistance is calculated.

Depending on your personal situation, it is possible that tax assistance provided by ExxonMobil may not fully cover the incremental tax liability that may result from your relocation. Tax assistance is intended to be just that – assistance, not full tax protection. In other words, there are no tax balancing/tax equalization reconciliations performed as part of this process. Your MEA is intended to help offset any shortfall in company provided tax assistance.
Tax Assistance Calculations and Procedures
Throughout the course of your relocation, payments for moving expenses will be made to you and on your behalf (e.g., MEA and lump sum). At the time these payments are reported to ExxonMobil U.S. Payroll, the following tax assistance will be provided:

- Federal tax assistance at IRS supplemental rate of 22%
- State tax assistance based on state tax tables for the state to which you are moving*
- Social Security on earnings up to the federal maximum
- Medicare on earnings up to and including the supplemental rate

All relocation payments made to you or your behalf will be reported to ExxonMobil U.S. Payroll and will appear in the “Imputed Income Amounts” section of your pay statement. Tax assistance will be calculated by U.S. Payroll, and will result in additional withholding taxes and an offsetting gross-up payment of tax that will appear in the “Payments” section of your pay statement. To easily identify these components, the description will begin with “Reloc” as shown on the sample pay statement shown below:

Note: Pay statement shown as an example only; not all components will apply to all employees
*All relocation payments, regardless of when they are disbursed, are always reported to ExxonMobil following the effective date (e.g., at destination) and taxed accordingly
Final Tax Assistance Calculation
At the end of the year, a final tax assistance calculation is calculated and processed by ExxonMobil U.S. Payroll Accounting. The interim tax assistance provided during the year is adjusted to reflect an appropriate amount based upon the parameters outlined below. To reiterate, this final tax assistance calculation is not intended to be a tax balancing or tax equalization calculation.

The final tax assistance calculation (positive or negative) will be reflected in the “Payments” section of your last pay statement for the year as “YTA Earnings,” and is based on:

- Your ExxonMobil source income*
  - Includes base salary plus incentives
  - Includes relocation reimbursements/payments reported during the calendar year
  - Excludes any 401K or before tax deductions
- Current federal, state, local, Medicare, and Social Security tax rates
- A standard deduction to be applied against base salary
  - Included to reflect a deduction you may typically take on your federal and state tax returns

*ExxonMobil tax assistance is based upon ExxonMobil source income only. Other income (e.g., spouse’s, rental, investment income, etc.), when added to your ExxonMobil income, may put you in a higher tax bracket. This is not considered in the tax assistance calculation. Your MEA is intended to offset any additional tax liability. There is no further tax balancing or tax equalization on account of personal factors outside of ExxonMobil.

Social Security Taxes
You are responsible for Social Security taxes on your annual compensation excluding tax assisted relocation tax assisted expenses. Each pay period, Social Security will be deducted from your paycheck and added to your withholding. If you reach the Social Security salary maximum, this deduction ceases. Should you earn less than the Social Security salary maximum, ExxonMobil will provide tax assistance for any additional Social Security tax liability incurred as result of your relocation.

If your compensation without relocation normally meets or exceeds the Social Security salary maximum, ExxonMobil will initially provide the interim Social Security tax assistance up to the maximum. However, if because of the timing in which your relocation payments are reported to ExxonMobil U.S. Payroll results in meeting the Social Security maximum sooner than you would have otherwise, an adjustment will be made to the final tax assistance calculation (YTA) to recover the portion of tax that you would have otherwise paid on your base salary against your federal withholding tax.

Medicare Taxes
You are responsible for Medicare taxes on your annual compensation excluding tax assisted relocation expenses. Each pay period, Medicare is deducted from your paycheck and added to your withholding.
Tax assisted relocation payments include Medicare withholding tax, which is subsequently considered in the tax assistance gross-up calculation.

**Year End Processing**

Following the end of the year and shortly after W-2s are issued by ExxonMobil, Cartus will send you a Relocation Summary Package (RSP) detailing all moving expense reimbursements and payments made to you and on your behalf (excluding tax assistance). Tax assistance will be calculated by ExxonMobil U.S. Payroll, shown/included on your final pay statement, and reported accordingly in your ExxonMobil W-2.

Questions regarding the relocation components reported in your pay statement and the resulting taxation, should be directed to the Payroll Assistance Team at 800-262-2363. For specific questions regarding the interim tax assistance calculations and/or final tax assistance calculation (YTA – Year End Tax Assistance), contact the Payroll Assistance Team and ask to speak to the YTA contact on the U.S. Payroll Tax team.

Contact Cartus at ExxonMobilYearend@cartus.com if you did not receive an RSP or have specific questions about the timing in which your relocation payments were reported to ExxonMobil.

Be sure to keep records and receipts of all your expenses for income tax return purposes. Additionally, you are strongly encouraged to consult with a professional tax advisor regarding the tax implications of your relocation.

The following Internal Revenue Service publications may also be useful:

- Publication 521 – Moving Expenses
- Publication 523 – Tax Information on Selling Your Home.

## Company Tax Assistance on Relocation Expenses

For Relocations Greater Than 50 Miles

<table>
<thead>
<tr>
<th>EXPENSE CATEGORY</th>
<th>Reportable on Federal W-2</th>
<th>Tax Assisted By Company?</th>
<th>Will Taxes Be Withheld At Time Of Payment?</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Lump Sum Payment (to cover the following)</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>- Dependent Care Expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Home Selection Trip</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Final Trip</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Interim Living</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Pet Relocation Assistance</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>3. Shipment of Household Goods</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>- includes temporary storage 30 days</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Additional storage - 30 days w/ approval</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>4. Miscellaneous Expense Allowance (MEA)</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>5. Spousal Employment Assistance</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>

(1) State taxes may also apply and will be assisted in accordance with prevailing tax code.

(2) If yes, taxes are withheld according to the following: federal – 22%, including applicable state and Social Security, as well as Medicare taxes.