Relocation Guidelines Synopsis

Summer Interns / Co-Op Students



July 2018

Table of Contents

Overview	2
Helpful Contacts	2
Relocation Assistance	2
Program Components	2
Eligibility	3
Relocation Benefits	3
Company Paid Housing or Housing Subsidy	3
Travel Expenses	4
Movement of Personal Effects/Small Household Items	5
Automobiles	5
Additional Provisions for Interns/Co-Ops Relocating from Non-U.S. Locations	6
Meet and Greet Services	6
Interim Living (Lodging and Rental Car)	6
Submitting Expenses	7
Tax Assistance	7

Exxon Mobil 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 summer interns and co-op students 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 <u>Cartus Corporation</u>. 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. Contact your Cartus Relocation Consultant prior to starting any phase of the relocation process to ensure you understand what expenses are eligible for reimbursement.

Relocation Assistance

Program Components

Relocation assistance for summer interns and co-op students may be comprised of the following components, as applicable:

- Company paid housing or housing subsidy
- Travel expenses
- Movement of personal effects/small household items
- Transportation subsidy
- Tax assistance

Additionally, summer interns and co-op students residing outside the U.S. are eligible for the following additional relocation benefits, as needed:

- Meet and greet services
- Interim living and rental car for up to seven days

Eligibility

In order to be eligible for benefits under the summer interns and co-op relocation guidelines, the following criteria must be met:

- Distance between new work location and the school residence or permanent residence must be
 50 miles or more
- Relocation is from either the school residence or permanent residence (not both locations)

Eligible dependents for relocation purposes are defined as:

- Dependents who meet eligibility requirements to receive benefits under the ExxonMobil Medical Plan
- Residing with the employee at the time of authorization
- Will be residing with the employee at the new work location

Relocation Benefits

Company Paid Housing or Housing Subsidy

Provisions for interim living, apartment locator assistance, and pre-arranged housing vary for each work location. If company paid housing is not available, a housing subsidy will be provided to you. The specific amount varies by location and length of assignment.

Contact your Cartus Relocation Consultant for more information.

Travel Expenses

ExxonMobil will reimburse expenses for one round trip between your school residence or permanent residence to the new work location for you and your <u>eligible dependents</u>, including:

Relocation Expense:	Expenses:
	Economy class airfare (or business class for international travel where required for security purposes), bus, rail OR
Actual Cost of Transportation	Regular mileage allowance
	Paid at current company rate for travel by personal automobile plus additional \$.04 per mile allowance if a trailer is towed; mileage will be reimbursed using most direct, practical route to new work location
En Route Expenses	 Meals Lodging as needed* Taxis Tolls Parking Tips Laundry
	Paid for summer intern/co-op and eligible dependents only

^{*}If driving, an average of 400 miles per day is required for lodging reimbursement

Reimbursement of travel expenses to/from the new work location will be based on the same method of transportation; for example, if you choose to fly to the new work location, it is expected you will fly back to your school or permanent residence at the end of your internship/co-op assignment.

You may make your own travel arrangements, or you may utilize ExxonMobil Travel Services (direct billed) with prior authorization from Cartus.

If flying to the new work location, ExxonMobil will reimburse you for the cost of checked bags as follows:

- Relocating from a U.S. location up to two bags per person
- Relocating from a non-U.S. location up to three bags per person

Any fees for additional, overweight, or oversized bags are at your personal expense.

Movement of Personal Effects/Small Household Items

ExxonMobil will reimburse you for the expense of transporting your personal effects and small household items as follows:

ExxonMobil Will Pay For One of the Following:	ExxonMobil Will Not Pay For:
 Charge to rent a small truck/van (10 feet or smaller) including safe move insurance and fuel Cost of a rental trailer (10 feet or smaller pulled by personal car) plus an additional \$.04 per mile Shipment via UPS/Federal Express or similar Round trip mileage for a second car at the beginning and end of the internship/co-op 	 Hitches Rental trucks or trailers over 10 feet Shipment of furniture Towing of personal vehicle behind rental truck to/from locations

Automobiles

Should you choose not to drive your personal car to the new work location, ExxonMobil will pay you a lump sum amount equivalent to the round trip mileage reimbursement between the location from where you are relocating and the new work location. The lump sum amount is intended to off-set the cost of shipping a car or renting a car/managing transportation at the new work location.

Interns/co-ops not currently residing in the 48 contiguous states may be eligible to receive a fixed \$500 per month transportation subsidy. Contact your Cartus Relocation Consultant for more information.

Additional Provisions for Interns/Co-Ops Relocating from Non-U.S. Locations

Summer interns and co-op students residing outside the U.S. are eligible for the following additional relocation benefits:

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

Interim Living (Lodging and Rental Car)

Cartus will make interim living arrangements (lodging and rental car) for you and your eligible dependents. Up to seven days of room charges, tax, parking, and rental car expenses will be direct billed upon arrival in the new work location.

Submitting Expenses

In order to be reimbursed for eligible expenses, receipts must be submitted for:

- Hotel and airfare expenditures regardless of the amount
- Any single expenditure of \$50 or more

Itemized receipts may be submitted as hard copies, photos, or electronic receipts. An important item to consider when using images of receipts is the quality and size of the file. Whether it is a photo, or a scanned image of your receipt, it should meet the following requirements:

- The information on the image must be legible and printable
- The image must be clear and not blurred
- The receipt must be shown in full



Contact your Cartus Relocation Consultant for more information.

Tax Assistance

This section does not apply to foreign nationals claiming exemptions from U.S. income tax requirements.

All taxable moving expenses paid to you or on your behalf are considered income to you and are subject to federal, state, Social Security, and Medicare taxes. The Internal Revenue Service considers these 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.