



your life

U.S. relocation program

supplement for employees transferring to the U.S. payroll (U.S. career path change) while residing outside or within the United States

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This program supplement outlines modifications to the U.S. exempt employee relocation program and provides additional guidance for employees transferring to the U.S. exempt payroll.

To receive relocation assistance, you must change residences resulting from your payroll transfer. You should refer to the exempt employee relocation program guide for specific 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 your new work country if you are transferring to a location outside of the United States.

While Chevron supports the purchase of homes by eligible homeowner employees, 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.

program modifications for employees transferring to the U.S. exempt payroll while residing outside the U.S.

- Your miscellaneous expense allowance (MEA) will be 1.5 months' salary, uncapped, less applicable taxes.
- Your lump-sum for home-finding will not include airfare. Your home-finding should be conducted after you arrive in the United States.
- You will not receive a return trip travel lump-sum.
- Final travel expenses will be reimbursed and not paid as a lump-sum.
- If you sell your home-sale benefits eligible previous primary residence in your country of citizenship or passport you will be reimbursed your actual customary one-time closing costs.
- You are not eligible for the home retention allowance (HRA).
- If you have household goods in company-paid storage or in your previous primary residence in your country of citizenship or passport, Chevron will provide for their shipment of those household goods to your new primary residence in the United States. Your shipment is subject to all applicable import restrictions.
- Automobile shipment is not provided.

program modifications for employees transferring to the U.S. exempt payroll while residing within the United States

- You must change your primary residence to qualify for any relocation assistance, even if your current and new work location remain the same.

- You will not receive a return trip travel lump-sum, even if you are moving to a new work location.
- A home-finding lump-sum will be provided only if you are moving to a work location outside of the metropolitan area that you currently work in and you meet the 50-mile distance test described in the program guide.
- You are not eligible for the home retention allowance (HRA) on a residence outside of the United States.
- If you sell your home-sale benefits-eligible previous primary residence in your country of citizenship or passport you will be reimbursed your actual customary one-time closing costs.
- If you have household goods in company-paid storage or in your previous primary residence in your country of citizenship or passport, Chevron will provide for shipment of those household goods to your new primary residence in the United States. Your shipment is subject to all applicable import restrictions.
- A local shipment will be provided if you change primary residence because of your payroll transfer.