



human resources

U.S. domestic relocation detail

for U.S. surplus employee relocation program

Chevron offers the U.S. Surplus Employee Relocation Program to provide financial assistance, professional services and administrative support for you, your spouse or partner, and dependent family members as part of your qualifying severance under the Chevron Surplus Employee Severance Program (SESP). If your termination of employment with Chevron is not SESP eligible, then the U.S. Surplus Employee Relocation Program is not applicable.

Please review and familiarize yourself with the provisions outlined in this Relocation program guide. As personal circumstances vary, these benefits may not cover all of your relocation expenses or needs. It is not the intent of this Relocation program to directly provide for all costs that you may incur as a result of your move.

None of the information in this Relocation program guide constitutes a contractual agreement — either formal or implied — between an employee and the company. All interpretations as to the employee's eligibility and to policy application rest with the company. The company may eliminate, add or modify any relocation program feature at any time without reissuing or notifying employees who have been given this information.

table of contents

administration	3
definitions.....	3
eligibility	4
expense administration	4
tax assistance	5
other provisions.....	5
starting your relocation.....	5
benefits common to all employees	6
miscellaneous expense allowance (MEA)	6
final move travel.....	6
household goods shipment	7
homeowner assistance	10
home marketing assistance.....	10
reimbursement of home sale closing costs.....	11
destination home finding assistance.....	11
taxes	12
year-end expense freeze	12
tax withholding	12
updating your personal information	12
tax assistance chart	12

administration

Chevron has partnered with BGRS to administer this program and coordinate your relocation benefits. Services with BGRS are initiated upon your severance from the Company.

BGRS will assign a relocation consultant to be your primary contact throughout your move. Your consultant will work closely with you and your family to coordinate all aspects of your relocation and will contact you within 24 hours of receipt of your relocation approval to arrange a mutually convenient time to review relocation benefits and procedures.

Do not contact any real estate agents, in either your current or your new location, until you have been contacted by your BGRS relocation consultant. Certain relocation benefits may be forfeited if this guidance is not followed.

Relocation benefits provided are limited to those outlined in this Relocation program guide. You are encouraged to read this document thoroughly and address questions with your relocation consultant. You are responsible for any expenses incurred that are outside the parameters of the Relocation program, or those that have not been approved in advance.

definitions

Brokers Market Analysis (BMA)	A written report and housing market analysis, prepared by a real estate agent, comparing your home to similar recently sold and for sale homes in your area. Your suggested list price and most likely sales price for your home are derived from your brokers market analysis (BMA).
Closing Statement	A form provided by the title/escrow company at time of closing on your home that spells out all the seller and purchaser transaction costs. In some states this may be replaced by an attorney's settlement statement.
Home Finding Services	Comprehensive assistance finding a new primary residence to purchase or rent in your new location.
Home Selling Services	Chevron provides a comprehensive marketing assistance program, required placement of listing of your home with a BGRS preferred real estate agent and referral made to the agent through your relocation consultant; assistance in contract negotiations with a buyer; and payment of all normal and customary home selling closing costs.
Miscellaneous Expense Allowance	A one-time cash payment provided at the beginning of your move to cover any non-specific miscellaneous expenses you may incur as a result of your relocation.
Primary Residence	The house/apartment/dwelling where you (and your eligible family) currently reside full time, within reasonable daily commuting distance of your work location, and identified as your principal residence for IRS tax reporting.
Tax Withholding	Required payment to taxing authorities resulting from taxable relocation benefits provided by the company, and for which taxes are withheld from your wages.

eligibility

Employee eligibility

The provisions of the Relocation program apply to all full-time exempt employees, who are eligible based on the requirements of the program, and who relocated within the United States.

To be eligible for the U.S. Surplus Employee Relocation Program benefits, you must be involuntarily terminated from Chevron's payroll. In addition, all of the following conditions must be met:

- You must have received a payment under the U.S. Surplus Employee Severance Program (SESP) which includes the following requirements:
 - You are no longer on Chevron's payroll.
 - You sign and submit your Settlement Agreement and General Release (Release) provided after your employment has ended.
 - Your seven-day revocation period from the date you submitted your Release has expired.
- You were already a Chevron employee when you transferred to your current work location, and your official transfer date occurred within the last two years; or you were a new hire employee and began your Chevron employment within the last one year.
- You received Chevron relocation benefits to assist you with moving to your current work location.
- You must relocate to a location of at least 75 miles from your current residence.
- Relocation costs must not exceed those of returning to your former work location.
- You must complete your relocation no later than one year from your termination date.

Relocation assistance timing

You can initiate your relocation with BGRS once you have been notified that you are surplus and may be eligible to receive a severance payment under the SESP. Initiation of your relocation program allows you to receive program information and to prepare for your move.

Initiating relocation benefits is not a guarantee of severance eligibility. Relocation expenses will not be reimbursed, nor paid directly by Chevron on your behalf, until after your eligibility for a severance payment under the SESP is confirmed (see the Eligibility section above).

If you incur relocation expenses and are not eligible for a severance payment under the SESP they will not be reimbursed or paid for by Chevron. This applies regardless if the expenses were incurred prior to or after a determination is made on eligibility for a severance payment under the SESP.

Dependent eligibility

The Relocation program applies to your spouse or registered domestic partner. For purposes of this Relocation program, your eligible family is defined as your children and close relatives who meet all of the following requirements:

- Live with you when you are notified of your severance.
- Qualify as a dependent as defined by Internal Revenue Service (IRS) guidelines.
- Are financially dependent upon you and are claimed by you on your federal tax return for the year prior to your relocation.

If your spouse/registered domestic partner is also a Chevron employee, only one relocation benefit package is provided.

expense administration

For reimbursement of eligible relocation expenses, you must complete a *Chevron Relocation Expense Form (GO-1390)* and submit it to BGRS for processing within 30 days of having incurred them. It is your responsibility to provide and submit receipts and any other requested documentation to support your relocation expenses. The *Chevron Relocation Expense Form (GO-1390)* is found on the **Moving and Relocation** page in the **Life Events** section of hr2.chevron.com.

tax assistance

No tax assistance is provided.

other provisions

Change in residence

Relocation benefits are provided to you because you are changing your primary residence in accordance with the provisions in the eligibility section of this program guide. Failure to do so may result in your requirement to repay Chevron for any relocation benefits provided.

Benefit expiration

All relocation benefits, and related expense reports must be completed within one year of your payroll severance date.

Home ownership

To be eligible for homeowner benefits, you must own your primary residence; either individually or with your spouse or registered domestic partner. Your eligibility as a homeowner and the associated relocation benefits you receive are determined at the time you are notified of your severance.

Direct or indirect family benefit

You, or members of your immediate family, cannot directly or indirectly benefit financially from relocation-related services paid for by Chevron. Chevron will not reimburse you, an immediate family member, or other relative for any services performed. This includes, but is not limited to, real estate services, inspections or repairs.

Relocation program enforceability and ownership

Nothing in this material constitutes a contractual agreement between you and Chevron; either formally or implied.

Chevron's U.S. Relocation programs are administered by HR Shared Services. The TR Mobility Center of Excellence is responsible for the content updating and ownership of the program including but not limited to, eligibility criteria, benefit determinations, exception management and supplier selection. Chevron may eliminate, add to or modify any portion of the Relocation program without notice, at any time, and without reissuing this guide or notifying anyone to whom it has been given.

This Relocation program does not cover every potential relocation circumstance. If you are unsure of the application of benefits, please contact your relocation consultant.

starting your relocation

To begin your relocation, self-initiate services using the **online initiation tool** found on the **Moving and Relocation** page in the **Life Events** section of hr2.chevron.com. After submission, your request is routed to your Human Resources approver. Once approved, you will be contacted within 24 hours by BGRS to notify you of your relocation consultant assignment.

benefits common to all employees

miscellaneous expense allowance (MEA)

Your Miscellaneous Expense Allowance (MEA) is a one-time payment provided to assist you with relocation expenses not specifically provided for elsewhere or exceed the limits of this program.

Your MEA is one-half month's base salary, up to a maximum of \$7,500. **It is yours to use at your discretion and receipts or pre-approval are not required.**

Your MEA is paid within two to four weeks after your severance or relocation initiation; whichever occurs later. Be sure to update your employee record with the HR Service Center, if necessary, with your new mailing address and banking information.

Examples of expenses that you can use your MEA for include, but are not limited to:

- Driver's license and vehicle registration fees.
- Rental vehicles, parking and tolls.
- Hotel and meal expenses for extra days in your old location after your household goods have been packed.
- Additional temporary housing or duplicate housing costs.
- Additional household goods services, weekend/holiday service, tips to movers or storage.
- Pet transportation and kennel costs.
- Disassembly/Reassembly of playground equipment, swimming pools, greenhouses and other leisure equipment.
- Appraisal of antiques or other valuables.
- Non-refundable annual club or membership dues or cancellation of maintenance contracts.
- Installation or connection fees, including cancellation penalties for utilities (gas, water and electric) and communication services (such as cable, mobile phone, internet and satellite television).
- Cleaning or decorating of your departure or destination residence.
- Structural modifications to residence to accommodate furnishings and appliances.
- Tax liability exceeding the tax assistance provided through the relocation program.
- Other miscellaneous expenses not provided for in the Relocation program.

Your MEA is taxable income and all applicable taxes are withheld.

final move travel

Chevron will provide you with a lump sum payment to assist with your travel expenses as outlined below:

Mileage

- Your lump sum is based upon the current company mileage reimbursement rate for one-way travel by automobile assuming a minimum of 400 miles per day driven by the most direct route to your new location.
- If you have at least one additional licensed driver in your family relocating with you, and a third vehicle, your lump sum will include mileage for that third vehicle.

Lodging & Meals

- You will receive a per diem of \$100 for you and \$25 for each dependent traveling with you to assist with the cost of meals and lodging while in transit.
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household goods shipment

Chevron provides you with a full-service move including packing, shipping, and unpacking your household goods and personal effects. You are assigned a Chevron designated mover by BGRS.

The following provisions apply:

- Chevron will provide a full service move of your personal effects from your current work location to your destination, up to the cost of a household goods shipment you back to your former work location or, if you were a new hire employee, the location of hire.
- Even if your eligible dependents temporarily remain at your old home location, **only one Chevron-paid household goods shipment is provided.**
- Weekend pickup and delivery is not included.
- It is recommended that you give at least three weeks' advance notice to your designated movers for the best availability of packing and delivery dates.
- Chevron will not reimburse any costs incurred if you do not use your designated mover or if you move yourself, including rental fees, packing materials, mileage, fuel or other costs.

Most normal household furnishings can be shipped; however, Chevron Global Relocation has sole discretion for making shipment eligibility decisions. Shipment of household goods is taxable, and the cost will be reported on your W-2 as taxable income.

Excluded items include, but are not limited to, the following:

Ammunition, flammables, explosives, combustibles, aerosols, paint	Plants and shrubbery, lumber and firewood, bricks, cement, sand and building materials of any kind.
Disassembled or non-operational vehicles (or parts of vehicles).	Aircraft of any size and watercraft over 14 feet or that will not fit into the moving trailer.
Perishable items, including food and alcohol and items which may cause contamination or damage to your goods; such as home or garden chemicals.	Outside structures, such as: Gazebos, playscapes, swings, storage sheds, greenhouses, forts, playground equipment and satellite dishes.
Personal or commercial machinery and equipment of any type; such as farm or hobby equipment that cannot be easily lifted and loaded by hand or transported with your household goods.	Trailers; campers; motor homes; motorized vehicles of excess size or value; unregistered, classic, or antique vehicles.
Dog kennels or fencing.	Swimming pools, hot tubs, jacuzzis, saunas.

Storage

No storage is provided.

Valuation coverage

Insurance is limited to the carrier provided coverage. If additional valuation coverage is needed, you may purchase it through your designated mover at your expense.

Antiques, fine arts, jewelry, valuable collections or any unique items will require specific itemization and a pre-move appraisal at your expense to determine if they are included in your provided valuation coverage.

Additional restrictions:

- **Small shipments:** If your household goods weigh 300 pounds or less, you should ship them via a parcel service such as FedEx, UPS or USPS. Chevron will reimburse you for reasonable shipping costs.
- **Valued inventory:** All items valued at \$100 or more must be listed individually on your valued inventory form; submitted to your relocation consultant prior to your move.
- **Firearms:** The shipment of any firearms may be restricted by your designated mover at their discretion. Handguns and pistols will not be shipped. If you ship eligible firearms, you must include the make, model, serial number and dollar value on your valued inventory form.
- **High valued items:** The value of high cost items you ship must be verifiable through either your original purchase documents or professional appraisals (at your own expense) and submitted to the selected carrier prior to your move.

Your household goods shipment process

You, or a designated representative, must be present during the packing, loading and delivery of your household goods. Chevron and your designated mover are not responsible for items that you pack, ship, or place in storage on your own.

Your designated mover will provide you with a post-move survey to complete. Please return your survey as soon as possible. The amount your designated mover bills Chevron for your move, in part, is based on the rating you provide on your survey.

- Pre-Move Survey**
- Your designated mover will coordinate a time for a representative of their company to visit your home, assess the size and cost of your move, determine items requiring crating, and identify any potentially excludable items. If you are a renter your survey may be done by telephone interview.

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- Packing and Loading**
- Ensure that valuable items such as jewelry and cash are removed from your home or placed in a secure area.
 - Your packing crew will prepare an inventory as items are being packed. Packing cartons are labeled at that time.
 - Discuss the condition of particular items and any special handling needs with your driver. Make additional comments as necessary on your inventory sheet.
 - Keep your copy of your inventory and bill of lading with you and have them with you at your new location.
 - If possible, for their safety and the safety of the crew children should not be present during the packing and loading of your goods.
 - Your designated mover's representative (surveyor or driver) will make a final decision on items require crating and if your vehicle(s) are loaded on the same truck as your household goods or shipped by a separate car carrier service.

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- Pick-up and Delivery**
- **Secondary pickup:** If needed, your designated mover is authorized to make an additional pick-up of your personal items provided they are stored within 50 miles of your primary residence, and as long as they are included with the remainder of your shipment.
 - **Delivery window:** Once you finalize the date of the pickup of your goods you will be advised of the estimated date range for your delivery. This is your *delivery window*. Your designated mover is obligated to deliver your goods within the delivery window.
 - **Delivery at Destination: All goods must be delivered to one location at your destination.**
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Unloading and Unpacking	<ul style="list-style-type: none"> • Use your copy of your designated mover’s inventory to check off each item as it is unloaded. Note damaged or missing items on it. • Your designated mover is authorized to unpack, unwrap and place items on the nearest flat surface. • You may unpack some articles yourself, however immediately document (with photographs if possible) any damage and leave the damaged item in the packing paper and carton in which it was delivered. • After delivery, if requested your designated mover will return once to your home to pick up packing materials such as paper and boxes. Any additional debris pick-up or disposal is at your expense.
Appliance and Third-Party Services	<ul style="list-style-type: none"> • Chevron provides basic disconnection and/or reconnection of your normal household appliances. This does not include installing new vents, wiring or tubing that may be necessary to reconnect these items. • Your designated mover will arrange third party services for: <ul style="list-style-type: none"> ○ Preparation and reassembly of grandfather clocks. ○ Disassembly and reassembly of pool tables. ○ Piano movement.
Loss and Damage Claims	<ul style="list-style-type: none"> • Property damage: If damage to your residence occurs, notify your designated mover immediately. Claims for damage to your residence must be filed directly with your designated mover within 24 hours of occurrence. • Filing a claim: File any damage claims as soon as possible after delivery of your household goods. The maximum time allowed for you to file a claim is six months. Your move coordinator will provide guidance on filing a claim. <ul style="list-style-type: none"> ○ You can only file one claim for lost or damaged household goods with your designated mover per move. Do not discard or purchase replacement items of damaged goods. Your designated mover will not pay claims until your designated mover’s representative has inspected the damage. • Electronics: Your designated mover will not assume responsibility for proper functioning of electronics and appliances after delivery, because their condition before shipment cannot be verified. This includes but is not limited to stereos, televisions, washing machines and computers. External damage must be noted for claims consideration.
Employee Responsibility	<p>The following is a general list of your household goods shipment responsibilities. It is not all inclusive. If you encounter situations which are not addressed, contact your relocation consultant for direction.</p> <ul style="list-style-type: none"> • All items to be moved should be easily accessible. Items in crawl spaces, attics, garage rafters and similar areas should be brought to an accessible ground floor area in your home. • Remove fencing as necessary in order to access items to be moved. • Disconnect/reconnect, drain and fill hot tubs and water beds. • Disassemble/reassemble gas stoves, portable basketball goals and trampolines. • Disassemble/reassemble items such as bookcases, shelving or other portable storage units. • Reassemble any items not disassembled by your designated mover. • Prepare computer items for shipping (disassemble desktop from peripherals). • Dispose of propane or butane tanks and any fuel storage containers. • Complete any structural alterations required to access or deliver any household goods items. • Ensure your goods fit into your new house. Chevron will not pay for furniture hoisting for items that will not fit through a door casement or stairwell. • Remove any affixed items (such as window rods and treatments, lighting or ceiling fan fixtures or stereo system equipment), that are not included in the sale of your home. You will need to replace affixed items that you remove with others of similar quality.

homeowner assistance

Chevron provides comprehensive benefits to assist you with the sale of your primary residence in your departure work location and assistance with securing a new primary residence in your new location.

Departure real estate benefits

- Home marketing assistance.
- Reimbursement of home sale closing costs.

Destination real-estate benefits

- Home finding assistance.
 - Mortgage/lender services.
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home marketing assistance

The Home Marketing Assistance program provides you with professional assistance in securing a buyer for your home at the highest price and in a reasonable timeframe. Your relocation consultant is your advocate and will guide you through the listing and sale process. You must contact your relocation consultant prior to contacting any real estate brokers or agents to remain eligible for benefits.

Approved real estate broker/agent

Your relocation consultant recommends approved real estate agencies (brokerages) that have successfully sold homes similar to yours, have experience in your location and are knowledgeable about relocation home sales. The broker is the principal of the brokerage. A real estate agent works for the broker. You can request a broker/agent not referred by BGRS, however that broker/agent is required to meet all program requirements, including payment of a referral fee, prior to being approved to provide a marketing proposal. “Real estate agent(s)” is used from this point forward to describe the real estate professional who will assist you with selling your home.

Broker market analysis (BMA) and real estate agent selection

A BMA is a written housing market analysis that compares your home to similar properties in your area that have recently sold, as well as to those currently for sale. You will select two brokerage firms from BGRS’ approved list to prepare your initial BMAs. BGRS will place the BMA order with the brokerages. An agent selected from each brokerage will tour your home and note its features along with any repairs or improvements that may be needed to enhance marketability. The selected real estate agents will complete BMAs, meet with you to discuss their experience, the services of their real estate firm, and the marketing plans they propose; if selected to list your home for sale.

The completed BMAs are provided to you after they are reviewed for accuracy by your relocation consultant. Your relocation consultant will assist you with evaluation and selection of a real estate agent to list your home for sale.

Marketing plan and property listing

Your relocation consultant will assist you with developing a marketing plan. He or she offers recommendations, including any suggested repairs or enhancements, to help generate a sale.

reimbursement of home sale closing costs

Chevron will reimburse your home sale closing costs upon submission of a copy of your certified closing statement. Reimbursable expenses may vary depending by location. Your BGRS consultant will provide guidance.

Reimbursable

- Document recording fees.
- Federal, state and local transfer taxes.
- Real estate commission (not to exceed 7 percent).
- Reasonable attorney fees for the preparation of sale documents.
- Seller paid title insurance premiums, abstract fees, escrow fees and inspections.
- Reasonable notary fees.

Non-reimbursable

- Attorney fees to clear title.
- Homeowner's insurance premiums.
- Ongoing home ownership costs such as mortgage payments and real estate taxes.
- Penalty fees charged by the lender for pre-payment of your mortgage.
- Repairs and improvements.
- Seller concessions: buyer incentives or buyer closing costs.
- Home selling expenses deemed non-reimbursable by your relocation consultant or Chevron.

Direct reimbursement of home closing costs is taxable income and all applicable taxes will be withheld.

destination home finding assistance

Chevron provides you with home finding assistance in your new location. Assistance includes:

- Referral to a realtor in your new location.
- Preferred mortgage program offering discounted rates.

Home finding

Your relocation consultant will work with you in selecting an agent to help you find a home to purchase or rent. **Do not contact a real estate agent or submit a purchase agreement on a house before you speak to your relocation consultant.**

Preferred lenders

Chevron has contracted with four preferred lenders to provide you with choice in securing a loan for purchasing a new home. You should speak with one or more of these lenders to understand how much you are qualified to borrow and what documentation you will need for your new mortgage.

When using a Chevron preferred lender your benefits include:

- Pre-approval documentation to assist you in the purchase of a new home.
- Competitive interest rates.
- Negotiated mortgage costs.

taxes

No tax assistance is provided. All benefits that are taxable and reportable will be added to your company wages and all appropriate tax withholdings will be made.

year-end expense freeze

Chevron payroll imposes a relocation reimbursement black out period starting with the second payroll in November. The actual cut-off date for the submission of expenses for reimbursement during the year varies. You are notified, by email, in October of the actual cut-off date for the year.

tax withholding

Chevron is required to withhold Federal, State, and Social Security taxes on taxable relocation payments at the time the payment is made. Until you reach the Social Security withholding maximum, any relocation reimbursements paid to you will have Social Security tax withheld from them. Tax withholding will cause the reimbursement amount to be less than the actual amount of the relocation expense you submitted.

updating your personal information

To avoid possible withholding of multiple or incorrect state income taxes from your reimbursements it is important that you update your home address information as soon as possible after moving to your new location.

To make changes after you leave Chevron, contact the Human Resources Service Center at 1-888-825-5247 (1-832-854-5800 outside the U.S.) or go to hr2.chevron.com and choose the **BenefitConnect** link under **Manage My Benefits**.

tax assistance chart

Relocation program component	Taxable	Tax assisted
Benefits common to all employees		
Miscellaneous expense allowance	Yes	No
Final trip to new location – lump sum	Yes	No
Shipment of household goods	Yes	No
Homeowner benefits		
Home marketing assistance	No	No
Reimbursement of home sale closing costs	Yes	No