

AMAZON AND SUBSIDIARIES INTERN RELOCATION POLICY

Congratulations on your internship! To support you during this process, Amazon.com, Inc. and its Subsidiaries ("Amazon") has retained the services of Graebel Relocation Services Worldwide (Graebel). Upon acceptance of your offer, you will be contacted by a Graebel relocation consultant. Your consultant will be your primary point of contact throughout this process.

We encourage you to review this document carefully as it includes important information about your benefits. We recognize there is a lot of information contained here so please contact your Graebel relocation consultant with any questions or concerns you may have. Should you require additional information or if you haven't heard from Graebel 10 days prior to your start date, please contact your recruiter.

BENEFIT:	BENEFIT DESCRIPTION:
Travel Coverage	Reasonable travel arrangements for you and eligible dependents to move to your internship destination and return to your place of origin upon completion of your internship.
Housing Stipend	Funds paid to you, to be used toward housing that you secure on your own.
Tax Assistance	Tax assistance in the form of gross-up is provided to help you with the tax burden associated with receiving taxable relocation benefits.

Please note, only one benefit package may be used per household.

TRAVEL

Arrival and Departure Travel

Interns traveling within the US and Canada will book travel using the CWT Online Booking Tool. The link and instructions for this tool will be sent via email. Round-trip airfare must be booked at least **14 days** in advance of your start date, in accordance with the Amazon travel policy. Should you need to change your flights, you will be responsible for any costs associated with doing so.

In lieu of flying, you may choose to drive to your internship destination. Reimbursement is available for both mileage of the most direct route (as determined by local tax authorities) as well as reasonable hotel costs (one night per 350 miles/560 kilometers driven). Your Graebel consultant can provide information about preferred hotels and walk you through the expense submission process. Please note, parking near your office isn't provided by Amazon and can be difficult to come by and very costly.

Travel arrangements are made specifically for business related purposes only. Alternate travel for vacation time or personal side trips en route to or from your final destination is not permissible. If your travel arrangements include side trips or stops at locations other than the city in which your school is located or home location, you will only be reimbursed for the cost of the travel to and from your school.

Dependent Airfare

Arrangements for your eligible dependent(s) airfare to and from your internship destination will be made using the CWT Online Booking Tool. Amazon will cover the cost of one flight for your eligible dependent(s) to travel to and from your internship destination and return to their place of origin.

Eligible dependents are defined as:

- Your spouse or domestic partner (same or opposite gender)
- You or your spouse's/domestic partner's children who are:
 - Under age 26
 - Disabled (any age)

Individuals who do not meet the definition of an eligible dependent as defined above (e.g. parents, significant others who do not currently live with you), are **not** eligible for travel benefits.

HOUSING STIPEND

Amazon will subsidize your housing costs by providing you with a stipend to offset your housing costs during your internship. Your stipend payment amount will be based on the region in which you are employed, and will be yours to apply toward housing which you arrange. The figures listed below are stated in USD and will be converted to local currency at time of payment. While the numbers presented here are monthly, the actual amount you receive will be prorated based on the number of days of your internship.

- Premium Region: \$1,925 USD per month of employment – Bay Area, New York City and Seattle Metro
- Standard Region: \$1,375 USD per month of employment – All other locations not listed above

The stipend amounts are post-tax and vary by region in accordance with the fluctuation of apartment rental prices between the cities in which Amazon interns are employed.

For internships lasting three months or less, a one-time stipend payment will be paid approximately 45 days prior to your start date. Should your internship last beyond three months, you will also receive a monthly payment beginning in your fourth month.

Please note: If you receive the stipend payment, but your employment terminates prior to the end of your internship period, you must make arrangements to pay back a prorated portion of those funds to Amazon.

UNDERSTANDING YOUR TAX WITHHOLDINGS

Tax authorities often treat relocation expenses as taxable income. Amazon structures many of its relocation program benefits to minimize the tax implications for both you and the company.

Where applicable, tax assistance in the form of gross-up is provided to help you with the tax burden associated with receiving taxable relocation benefits. Individual tax situations vary and the assistance provided by Amazon may not fully offset your tax liability. Your tax assistance will be calculated by Amazon payroll's department in conjunction with Graebel reporting. The Amazon payroll department will add those taxable relocation expenses and tax assistance amounts to the payroll system. Therefore,

you will see relocation expenses added to your income and tax assistance amounts added to your tax withholdings on your pay statements.

The cutoff for relocation expenses to be included in the current year for income tax purposes is October 31st. Expenses incurred, processed or submitted after this date will appear on the following year's tax statements.

Note: Tax Assistance does not include tax preparation assistance; Tax Assistance is a monetary amount in the form of grossing-up your benefit costs and will be provided to help you with the tax burden associated with receiving taxable relocation benefits.

FREQUENTLY ASKED QUESTIONS

Q. Do you have any resources to help me find a roommate or apartment?

A. Yes. Graebel will provide you a variety of housing providers and websites previously used by interns to secure housing and roommates. We also encourage you to check your school's intra-net for suggestions as well as social networking groups in the city of your internships.

Q. Have the stipend amounts decreased this year? These numbers seem lower than previous years.

A. No. Previously our stipend amounts were noted in pre-tax dollars. In an effort to be more transparent and ensure interns receive all of their money in advance of their internship, we now list our internship stipend in post-tax dollars. The net amount an intern receives in 2019 is either the same or greater than previous years (e.g. 55% of \$3500 and \$2500 = net payment amount). In addition, the Seattle amount has increased by \$1,000 gross (\$550 net) for 2019.

Q. What can I use my stipend money for?

A. The stipend money is intended to offset out of pocket costs to secure housing (deposits, rent, utilities, furniture, etc.). Anything remaining is yours to keep and you do not need to submit receipts to Graebel. It is important to be diligent in your approach working with potential landlords and businesses online. Please utilize extra caution and ensure that the individual is properly vetted before paying them any funds.

Q. Am I able to submit expenses such as checked baggage, airport travel, etc., for reimbursement?

A. No. Amazon will not reimburse you for travel expenses such as these and we encourage you to use your stipend funds towards these items. No benefits will be provided outside of what is outlined in this document. If you have further questions about this, please ask your Graebel consultant.

Q. If I drive my car, will Amazon pay for tolls and parking at my residence and/or office?

A. No. Any additional costs associated with driving a personal vehicle are at your own expense.