

## Policy on International Travel

### 1 Introduction

#### 1.1 Purpose

The purpose of this document is to define and detail travel policy with list of benefits and allowances applicable for employees who are traveling from India for short and long term International travel.

### 2 Process

#### 2.1 Visa

- Travel Desk will organize Visa processing for all the employees
- Cost associated with visa processing will be borne by Perpetuuiti. This will include travel and accommodation arrangement required within India to obtain visa. Other allowances applicable as per the Domestic Travel Policy will be paid to the employee
- Urgent visa requests will require specific approval from the respective Department Head
- Expenses relating to Passport issuance/ reissuance need to be borne by the employee

#### 2.2 Ticket Booking

- Admin / Travel Desk will organize tickets of economy class for any employee up to Band 10. Irrespective of bands, all employees are eligible to travel only in Economy Class.

**Exception to this guideline will need joint approval of CEO, CTO and Finance Head**

#### 2.3 Telephone/ Calling Card

- Admin/Travel Desk will provide USD 10 worth international calling card to onsite travelers

#### 2.4 Incidental Expenses

- All incidental expenses, such as airport tax will be reimbursed on actual subject to submission of original receipts/bills
- Official telephone calls will be reimbursed as per actual upon production of receipts and subject to approval of Department Head

### 3 Employees up to Band 9

#### 3.1 Per Diem

- Per Diem allowance is applicable from the time an employee reaches foreign port, till departure from the foreign port
- For any stopover for between 4 to 8 hours at a foreign port for connecting flights, employees are entitled for an allowance of USD10 for refreshments. For more than 8 hours stopover, employee can claim USD20 allowance for refreshments.
- USD 500/- are issued as advance for contingencies to onsite travelers. This is adjusted against subsequent per diem issued to employee or during the forex settlement upon return from the assignment, whichever is earlier

- Employees should submit expense report of the total per diem amount to claim it as non-taxable.
- Also, a declaration would be required to claim per diem
- In case if the employee is unable to submit expense report, the forex settlement will be done after deduction of applicable taxes
- Expenses self-funded during the travel and are claimed by employee on return then he/she will need to specify the source of funds utilized for meeting the travel expenses

***Following are the part of per diem***

- Meal expenses may comprise tip up to a maximum of 10%, unless included as part of the bill
- Hotel in room mini bar & snacks bar
- Grocery (e.g. water, milk, vegetables, other similar items bought from a departmental store)
- Personal Telephone calls & broad band/ internet expenses
- Laundry and dry cleaning expenses
- Rental Car/Transportation - Personal local travel including non-business related trips
- Emergency Medical expenses spent by employee on self (if not covered/ claimed from Insurance coverage)

Following list indicates the per diem allowance eligibility:

**Per Diem Chart for United States**

Employee Band	A Cities (in USD)	B Cities (in USD)	C Cities (in USD)
Band 4- 9	50	55	60
Band 10 and above	55	60	65

**Per Diem for Non U.S. countries**

Countries	Per diem	Per diem
	Band 4 - 9 (USD)	Band 10 & above (USD)
New Zealand	40	45
South Africa	35	40
Mexico	35	40
Hong Kong	50	55
Netherlands	45	50
Singapore	45	50
U.K.	50	55
Vietnam	30	35
Australia	50 (AUD)	55 (AUD)
Mauritius	35	40
Indonesia	35	40
Malaysia	35	40

Egypt	35	40
Poland	45	50
Nigeria	45	50
Brazil	40	45
China	40	45
Philippines	34	39
UAE	27	32

### ***Process to claim Per Diem***

To claim per diem employee needs to provide the following documents to Finance while settling the claim:

- HR Letter that states the entitled amount and duration of the stay
- To and Fro Travel tickets along with boarding pass

## **3.2 Transportation**

### **3.2.1 Transportation cost for office travel**

- Up to \$20 per day can be reimbursed as transportation expenses from hotel to the office and from office to the hotel
- This applies only for work days
- The reimbursement is done as per actual and upon submission of receipts. For example, if the actual expense incurred is \$10, then \$10 will be reimbursed as transportation expenses. \$20 defines the cap limit applicable per day
- If more than one employee are staying at the same hotel and traveling to the same location, the transport needs to be shared. Any exceptions to this will require specific approval by the Department Head

### **3.2.2 Accommodation**

- Admin/Travel Desk will book the hotel/ apartment for onsite traveler and the cost of accommodation will be paid by Perpetuum
- Apartment may be provided on sharing basis

## **3.3 Leave while on tour**

- Employees are not eligible for leave during the onsite visit except in case of medical requirement. One day of leave will be allowed for any stay over 3 months.
- Continuous Leave of 3 days under this scenario will require a certificate from registered medical practitioner. Failing to provide the medical certificate or consultation prescription will be considered as exclusion from per diem.
- Employee should get the leave approved by India reporting manager
- Benefits and allowances are not applicable for the leave period
- The leave availed will be debited to employee's India leave balance

## 4 Forex Settlement

- Employees should submit their expense summary sheet to Finance within 15 days of return from onsite
- Travel ticket and boarding passes should be enclosed with the travel settlement form as supporting documents
- Transaction fee incurred on cash withdrawal done in the US using forex card issued by Travel Desk will be reimbursed for maximum of four transactions per month

## 5 Long Term Travel

These benefits and allowances apply for employees traveling for more than 183 days in a calendar year for any duration. Onsite travelers on work permit to other countries are also eligible for the same.

### 5.1 Relocation Allowance

- Employees are eligible to receive \$500 as relocation allowance after deduction of applicable taxes in India
- This amount will be recoverable in case employee leaves the organization prior to completion of one year or before the completion of assignment from date of travel

### 5.2 Salary Advance

- Employees can opt for a salary advance of max up to \$5000
- This will be recoverable five equal monthly installments of \$1000 each from next full month payroll cycle.
- As this advance is provided to employee on interest free basis hence as per the Indian tax laws, the notional interest on this advance amount will be considered as an income for the employee and accordingly an employee is expected to pay applicable taxes on this interest income

### 5.3 Payroll Transfer

- Employees traveling on H-1 visa are transferred to the other country payroll effective their first working day
- Employees travelling on any other work visa for more than 183 days are transferred to the other country payroll effective their first working day

### 5.4 Payroll Settlement

- Settlement from India payroll is processed once employee is transferred to the other country payroll
- India salary discontinues from the date of payroll transfer

### 5.5 Taxation

Employees should comply with the tax laws applicable to the country where they are posted

#### 5.6 Interim trip back to India

- All employee who travel from India to any other country under long term travel are eligible for company paid return travel to home country (India) after completing 12 months tenure onsite
- Perpetuuiti will bear the cost of travel till the office location where employee is based in India
- Employee should plan vacation at least 30 days in advance in consultation with the Manager
- If due to any reason, Manager wants to approve the travel before completion of 12 months, the below policy exception approval is required:
  - Travel to be approved by Department Head and HR Head if shortfall from 12 months is up to 30 days
  - Travel to be approved by CEO/CTO if shortfall from 12 months is more than 30 days
- If travel is approved before 12 months completion, next travel will get due only after completion of 18 months from the date when this travel was due.
- Under critical situations such as unfortunate demise/ serious illness of an immediate family member / immediate dependents (parents, brother, sister, spouse, parents-in-law, children or grandparents); company will bear the airfare for the employee

#### 5.7 Benefit

Long term onsite travelers are eligible to receive up to two week of company arranged accommodation

#### 5.8 Work timings and Vacation Policy

- The work timing, hours, and vacation will be governed by the terms as mentioned in the letter intimating the temporary transfer
- Unless specified otherwise, employee will work for 9 hours a day, 45 hours a week and will observe the holidays of the country where they are posted
- Employees will be eligible for paid vacations as per the applicable Perpetuuiti Leave Policy

#### 5.9 Code of Conduct

- An employee while onsite, is required to maintain the highest standards of ethics, personal grooming, behavior, cleanliness at place of work as well as at the place of stay
- Employees are expected to adhere to the stated and implied code of conduct of Perpetuuiti; and observe the laws of the land
- Any instance of fraudulent reimbursement claim by an employee, will attract severe disciplinary action including termination

#### 5.10 Disclaimer

- Company's Absolute Right to Alter or Abolish the Policy
- India reserves the right in its absolute discretion to abolish the policy at any time or to alter the terms and conditions. Such discretion may be exercised any time, before; during or after the policy year is completed.

6 Annexure – Classification of Cities

<b>State</b>	<b>Location City</b>	<b>Category</b>
Alabama	Auburn	A
California	Los Angeles	B
California	Oakland	B
California	Fremont	C
California	Orange County	C
California	Sunnyvale	C
California	San Francisco	C
California	Santa Clara	C
California	San Jose	C
Colorado	Denver	B
Connecticut	Wallingford	B
Florida	Lake Mary	A
Florida	Fort Lauderdale	A
Florida	Orlando	A
Florida	Miami	B
Georgia	Atlanta	A
Georgia	Norcross	A
Hawaii	Honolulu	C
Indiana	South Bend city	A
Illinois	Quincy	A
Illinois	Rolling Meadows	B
Illinois	Chicago	B
Iowa	West Des Moines	A
Iowa	Cedar Rapids	A
Louisiana	Baton Rouge	A
Louisiana	New Orleans	A
Maine	Portland	B
Maine	South Portland	B
Maine	Biddeford	B
Massachusetts	Boston	B
Massachusetts	Quincy	B
Michigan	Troy	B
Montana	Kalispell	A
Nebraska	Omaha	A
Nebraska	Hastings	A
Nebraska	Lincoln	A
New Jersey	Morris Plains	B
New Jersey	Newark	B
New Mexico	Los Alamos	B
New York	Glenn Falls	A
New York	Ithaca	B

New York	Queens	B
New York	New York	C
New York	Manhattan	C
North Carolina	Gastonia	A
North Carolina	Concord	A
North Carolina	Charlotte	A
Ohio	Dublin	A
Ohio	Cincinnati	A
Ohio	Columbus	A
Ohio	Toledo	A
Oregon	Klamath Falls	A
Oregon	Eugene	A
Oregon	Springfield	A
Oregon	Hillsboro	B
Oregon	Corvallis	A
Oregon	Portland	B
Pennsylvania	Pittsburgh	A
Pennsylvania	Philadelphia	B
Rhode Island	Providence	B
Singapore	Singapore	A
South Dakota	Sioux Falls	A
Texas	Stafford	A
Texas	San Antonio	A
Texas	Austin	A
Texas	Houston	B
Texas	Sugar Land	B
Texas	Dallas	B
Texas	Irving	B
Texas	Arlington	A
Texas	Fort Worth	A
Texas	Round Rock	A
UAE	Dubai	C
UAE	Abu Dhabi	C
UK	London	C
Utah	Salt Lake City	A
Utah	St. George	A
Virginia	Virginia Beach	A
Virginia	Lexington	A
West Virginia	Charleston	A
West Virginia	Morgantown	A
Wisconsin	Brookfield	A
Wisconsin	Milwaukee	A
Wisconsin	Eau Claire	A
Wisconsin	Wisconsin Rapids	A
Wisconsin	Marshfield	A

Wisconsin	Appleton	A
Wisconsin	Stevens Point	A
Wisconsin	Wausau	A
Wisconsin	Green Bay	A