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International Relocation Policy

1.1 Introduction

In this section, you will discover the policies and processes relating to moves involving a change of the base place of employment / payroll. We refer to such moves internally as “payroll transfer”. It is company policy to support associates financially and, to the extent deemed necessary, on the practicalities with respect to:

- The expense of relocating internationally for business reasons
- The expense incurred in exiting the existing location
- Specifically identified expenses incurred during the initial period of stay at a new geographic location for business reasons
- The travel and visa procurement costs of family members who may relocate with the associate either at the same time or at a later point after the associate has been temporarily assigned or permanently transferred to a new location
- Practical support with the relocation [process](#) to enable the associate to exit the existing location, travel to, and establish themselves at the new location initially and for the longer term duration of stay.

1.2 Objectives

This document sets out the arrangements, which will be applicable to the associates who are assigned to live and work outside their normal country of employment, and which involves a change of payroll. We refer to this internally as “payroll transfer”.

These types of moves have several processes, which apply. Each process will require certain data to be updated within PeopleSoft ESA by your ESA Project Manager. Within PeopleSoft, each move is referred to differently:

- ❖ International Transfer: A move between countries requiring payroll change to the new country
- ❖ Domestic Transfer: A move within a country which does not require payroll change

1.3 Applicability

The specific support available to each associate on relocation to a new place of employment within a country or in another country will be detailed in the relocation policies of the relevant Cognizant entities or countries.

Each Cognizant entity or country shall have the following policies with respect to relocation of existing associates:

- International Outbound,
- International Inbound
- Domestic.

This document contains the policy which pertains to International inbound and outbound relocation

If no country level policy exists, this does not mean the associate is not entitled to benefits

Please note that if there is no relocation information in your addendum, the Global policy will apply.

This policy applies to existing cognizant associates moving on payroll transfer and assigned to live and work outside their latest country of employment for business reasons.

This is provided that:

- The relocation is for business (and not strictly personal) reasons to a location where the associate will work for Cognizant:
 - o The associate must be a full time Cognizant associate. Contract, temporary, or freelance associates are not eligible.
 - o The associate must have a valid work permit (or local nationality or permanent residence rights) for the new work location
 - o There must be a physical transfer/movement of an associate from a work location in one country to another
 - o The associate's payroll must be transferred from the origin country to the destination country
 - o Please note that relocations at the end of an "assignment" are considered to be for business reasons unless for exceptional reasons they are agreed to be purely personal. If an associate has completed more than the originally agreed time on "assignment" and /or the original project has ended the relocation back to the original country of employment will always be considered to be for "business reasons". Typically, after 2 years on "assignment" the original commitment would be considered completed.
 - o An associate that accepts a "permanent relocation" (one way transfer) to another location will have no automatic right to onward relocation benefits. Any onward relocation will receive relocation support if it occurs for business reasons, only, unless there is a legal reason to provide any such support.

International Relocation policy is not applicable in the following situations:

- It does not apply to business travelers/ non payroll transfer moves. For more information on business travel policy please refer to the Global T&E policy and country addendum.
- New hires who relocate to their first Cognizant place of employment. The recruiters to mention the benefits in the offer letter / contract.
- Associates who are relocating to (or from) a location for personal reasons (even if the manager agrees that they may do so)

- Domestic relocations within one country. Please refer to Domestic relocation policy in the Global T&E policy and country addendum.
- Associates who have given their resignation and leaving the company and relocating to another location within their country of employment or outside (including a return to their country of original Cognizant hire).
- Non-adherence to the policy by the associates will be treated as a misconduct and appropriate action will be taken in accordance with Cognizant policy'

1.4 Query Handling

Please reach out to the relocation helpdesk relocation@cognizant.com for any clarification related to this policy document.

1.5 Important Note:

Policies expressed in this document are subject to review by the company. The company reserves its rights to delete or change these policies or introduce new policies. The company also reserves the rights to vary the way in which the benefits are delivered.

2.0 Definitions

Term	Definition
Assignment	A posting or deployment of an associate on a temporary basis to a new location with the expectation that they will return to the original location in the future. Only “assignments” that are evidenced in writing (by an assignment letter) are considered valid. A valid assignment also requires that there be no termination of employment at the original location. (a “permanent relocation” / “one-way transfer” is a situation where employment at the origin location is ended and is hence not an “assignment”)
Assimilation	The process of becoming educated on how to relocate, what needs to be completed in order to do so and becoming familiar with what to expect and how to get things done to complete their set up at the new location.
Airline Allowance	The eligible airline baggage allowance carried on the international leg of the relocation journey
Business Visit	A travel to another location not requiring an associate to move their home (and their payroll location) to that location INCLUDING a travel for “work” which does not necessitate a transfer to host location payroll.
Clearance	The process of handing back equipment and exiting payroll and other processes at the origin location.
Corporate Apartment	Only available in certain countries – please refer to the country table for further information including how to book. This is an accommodation unit contracted by the company in which associates may stay for a short or longer period of time. Corporate apartments are in place in certain countries where market conditions, safety and or compliance reasons make them a practical solution to accommodate business travelers and relocating associates for part or all of the duration of their stay at the host location.
Dependent	Spouse or domestic partner co-habiting and Minor children of Associate or spouse/partner relocating with the Associate

Destination Service Provider	A Destination Service Provide (“DSP”) is a service company specialized in housing and relocation related support for people when they move to a new location temporarily or during the initial period of a permanent stay. In certain countries Cognizant has one or more DSPs in place to assist with elements of the relocation process. Please see the country addendum to this document for details on what support is available in each country
Domestic Relocation	Domestic relocation is a situation where an associate, who is an existing Cognizant employee, transfers their place of employment to a different location within the same country
Domestic Transfer	A move within a country which does not require payroll change
International Relocation	“International Relocation” is a situation where an associate, who is an existing Cognizant employee, transfers payroll (and place of employment) to a location in a different country
International Transfer	A move between countries requiring payroll change to the new country
Payroll transfer	Associates who are assigned to live and work outside their normal country of employment and which involves a change of payroll.
Permanent Relocation	Permanent Relocation is a situation where the associate transfers their place of employment and / or payroll to the new location with no guarantee of a return to a previous place of employment. Such situations may also be referred to as one-way transfers.
Private / Permanent Accommodation	Residential accommodation that the assignee / associate will themselves lease (or buy) under a private contract with the owner. Typically, such private accommodation will be a house or apartment that the associate will commit to renting for a minimum time duration during which there may be notice obligations and penalty charges to break the lease. A room or a part of a private accommodation that an associate share with another Cognizant associate or outsiders (who may themselves have the lease with the landlord) will also be considered to be a private / permanent accommodation. A “Corporate apartment” is not considered to be a “private / permanent accommodation”. A hotel or similar short-term arrangement e.g., AirBnB is also not considered to be private / permanent accommodation.
Relocation	A travel to a location that necessitates the associate to move their home to that location: - (All situations where the associate’s payroll will transfer to the location of travel are defined as Relocations).

Relocation expenses	The costs incurred directly by associates due to their relocation. The relocation expenses that associates are eligible to claim as expenses are detailed in this section of the intranet.
Relocation Management Company (RMC)	A service company specialized in coordinating a relocation for people when they move to a new location temporarily or during the initial period of a permanent stay. The “RMC” may subcontract certain of the services it offers to a “DSP” or moving company
Relocation Portal	A system through which relocation requests must be submitted and approved and through which necessary information and links to policies and other support items will be offered. Additional vendor support (for which there may be fees) can also be ordered / approved through the portals. For certain relocation combinations portals may not (yet) exist and services may have to be ordered by emails to the respective relocation support desk instead.
Temporary Accommodation	Accommodation such as hotels, guesthouses, AirBnB, serviced apartments etc. which typically come at a higher nightly cost than long stay apartment leases. Usually, any accommodation which requires a lease commitment in excess of 90 days will be deemed not to be temporary accommodation. The rental of a room in a private house / apartment which another person has leased from the landlord / owner for a period of time exceeding 90 days will also not be considered to be “temporary accommodation”.
Travel	There are various types of “travel” events that an associate may experience while a Cognizant employee. All of them are considered to be “Travel” but different policies will apply to each event.
Work	Any activity to be undertaken by the associate for which work permission is required i.e., a work visa or citizenship, entitling the associate to execute activities that are allowed on a work visa. Please note that a “work permission” is always required in order to relocate to a new employment / payroll location. It is only for certain “business visits” that a work permission may not be required. Therefore, no associate should ever relocate to a new place of employment without first ensuring that they have a “right to work” at the new location.

Business Visit Support [not applicable to relocating associates]

If the associates are traveling on a Business Visit (i.e., not relocating) they are entitled to support, and expense claims as defined in the [Global T&E Policy](#). Please see the main policy document and the country addendum for the country in which you are on payroll for the relevant information.

There is no company support for dependent family travel during a business visit. Any such travel is a purely personal matter for the associate and will be at the associate's own expense.

For travel on Business Visits Associates can book their travel tickets and accommodation using travel provider [Amex \(GBT\)](#) via the "Concur Travel and Expense system"

3.0 Global Relocation Benefits

This section of the document lists all the benefits that existing Cognizant associates who relocate internationally are entitled to.

This is provided that:

- The associate will remain a Cognizant employee after they relocate internationally, and
- The relocation is for strictly business reasons.
 - o Please note that relocations at the end of an assignment (back to the original hire country) are considered to be for business reasons unless for exceptional reasons they are agreed to be purely personal.
- If no country level policy exists, this does not mean the associate is not entitled to benefits, the benefits listed below in this section will apply.

3.1 Visa and immigration support:

Cognizant associates must have a right to work (or confirmation from the immigration department that they may procure it at their new location) BEFORE they relocate. For all business-driven relocations, it is company policy that advice, guidance, and where possible support to obtain the right to work will be provided by the company. Relocating associates may expense any fees associated with obtaining their right to work at their new place of work.

Passport costs / fees including photos and renewals costs and private applications for residency rights / certificates are not reimbursable costs.

For eligible dependent family members who relocate with the associate the company will pay the costs of the visas necessary for their travel and right to reside at the new location provided that the travel itself is approved as being at company cost.

In the situation of new additions to a family during assignment the company will support the new family members (spouse or newborn children) to obtain visas which may be necessary for them to reside with the on-assignment associate. [Travel support will not automatically be provided. See travel benefits.]

3.2 Travel (associate):

Each relocating associate is entitled to:

- One-way travel (air and / or ground transportation as appropriate) to the new “onsite” country work location (first place of residence) at the beginning of each assignment.
- One-way travel (air and / or ground transportation as appropriate) outbound from the “onsite” country work location (place of residence) to the next work location [whether back to the original country of hire or a new location] at the end of each assignment.

Any relocation travel required within the country where an associate is on assignment will be dealt with under that country’s domestic relocation policy. If no policy exists local HR should be consulted for information.

Please note that for relocation travel the class of travel eligibility will be determined according to normal business travel rules. Please go to the “Travel Expense Info” app on 1C, (“Policies and Guidelines”, “Air” tab) for details.

3.3 Dependent Travel (family members)

Each eligible dependent of the associate is entitled to one-way economy class travel to the location where the associate is relocating. In the case of on assignment each eligible dependent is also entitled to one way travel outbound from that location either during that assignment or at the end of it. Dependent relocation travel should be booked via the Cognizant travel provider for safety and insurance reasons.

Eligible dependents include Spouse or domestic partner co-habiting and minor children of Associate or spouse/partner relocating with the Associate. Additional dependents are considered to be policy exceptions and required further approval under the exception approval process.

Family additions during assignment e.g., new spouse / children will become eligible for one one-way relocation out of the country where the associate is working between the time that they become dependents and the time the associates’ assignment ends.

To be eligible for company support with respect to dependent travel the duration of the planned assignment must be 9 months or longer at the outset. If an assignment, originally intended to be shorter than 9 months in duration, extends beyond 9 months’ dependent family eligibility will arise from the time that the planned time exceeds 9 months from the beginning of assignment to the country concerned.

If an assignment originally planned to be of more than 9 months in duration is curtailed dependent family members who have already availed of company funded travel to the host country are also entitled to outbound travel to exit that country.

Important Points

- There is no minimum duration of stay for dependents.
- The eligibility condition for dependents to accompany the associate is that the assignment length is >9 months.
- Every eligible dependent is allowed one outbound trip one return to home trip per assignment (which may for practicality be booked as a return trip when this makes sense) where the cost will be borne by the company.
- In cases where dependents get added to the family of an associate during assignment the new family member (whether new spouse or child) will be entitled to a one-way travel when they leave the host jurisdiction, only. No travel for a new family member to the (assignment) work location will be supported by the company.
- Purchase of an airline seat for an infant is reimbursable if it is required in the associate's specific circumstances by the specific airline being flown.
- No cash in lieu of dependent travel support or employee travel in lieu of dependent relocation is available.
- In situations where the initial planned duration of the relocation is less than nine months, no accompanying dependent travel or visas will be paid for by the company. If, however, an assignment is extended and the updated planning envisages the associate remaining at the new location for greater than nine months total, then the dependents of the associate may join the associate at that time at the new home / work location.
- **Visa Renewal / Visa Stamping costs** including that relating to an Associate's spouse and dependents is reimbursable. The related travel costs are to be borne by the associate unless such travel was necessary and unavoidable and could not be combined with another purpose e.g., legitimate business trip (associate only) or vacation. If it is not possible to avoid travel solely for the purpose of visa renewal / stamping the associate may claim travel costs to the nearest or most practical location at which the visa could be renewed / stamped. This location will not necessarily be the home country of the associate. Travel to the home country is only reimbursable if it can be demonstrated that returning to that country for this purpose is the most practical alternative and cost-effective option. All such claims must be approved by the associate's manager in advance of travel in accordance with policy for non-billable travel.

3.4 Lease Breakage:

If an accommodation lease has to be terminated following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of fees incurred to break the lease early and / or rental charges payable beyond the moving out date.

The claimable amounts and durations differ from country to country. If a country has no specific policy reimbursement can be claimed on actual cost. Reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams (Country Manager / Client Partner / Client Service Executive). Any claims for more than 2 times the monthly rent value for a country with no specific policy will be considered exceptions and required a senior level approval.

Lease break reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should, if possible, be submitted prior to the departure from the host country. Associates must initiate the lease break claim and submit all supporting documentation within 30 days from the date they cease to be responsible for the property and vacate the property. Otherwise, any claims submitted after this date will be rejected.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise

A lease break expense claim may include:

- *Rent payable for days after the associate has vacated the property and handed back the keys*
- *Fees (including forfeiture of security deposit) to break the lease early or transfer it to another person*
- *Fees / costs to end utilities contracts early*
- *Ongoing commitments for taxes, utilities and other costs that cannot be ended on departure from the property and must continue to be paid until a specific date on or before the lease commitment has ended*
- *Any other costs triggered by ending the lease early and moving out that would not have been incurred if the lease had run to term*
- *Any credit card fees incurred by charging lease breakage costs to a company credit card*

A lease break claim may not include:

- *Cleaning expenses that would have arisen whenever the property was vacated (e.g., Trash, Cleaning, Painting, Re-modeling, Damages, Replacement, Sewage etc.)*
- *Pet Fees*
- *Rent for days stayed*
- *Administration Fees paid to procure the accommodation in the first instance*
- *Refundable security deposit*
- *Actual Utility costs or bills for the period of occupancy up to the date of handing back the keys*
- *Amenity and similar fees relating to the occupancy period*

To avoid situations where associates will sign up for long leases with break clauses to benefit from lower monthly rentals at the risk of a high lease break cost the following provisions apply to flexible lease terms:

- Short Term (monthly) Lease / Rental Fee in Lieu of Lease Break Fee may be reimbursed in lieu of lease break fees. (Associates cannot receive both in respect of the same rental).

- Associates must provide proof of (additional) payment (for lease break flexibility) throughout the lease term and can submit short term fees monthly / quarterly or at one time.
- In locations where a vendor audit process of lease break claims is in place the vendor will audit all such claims before they can be claimed through expenses.
- Associates wishing to avail of this option are recommended to discuss and agree that they take on such flexible (and typically higher monthly cost) leases in advance with the managers to avoid challenges claiming expenses for the additional costs when they end the lease.

3.5 Initial Stay Accommodation:

Associates should plan their initial stay accommodation ahead of travel to their new work location for their convenience and safety. For further guidance please read the “assimilation” material available to you pertaining to relocation to your new location. Our relocation helpdesk can provide guidance on how to obtain this information and where to go for necessary assistance.

The limits and values of the benefit(s) of Initial stay accommodation at the new location (or a lump sum allowance in given in lieu of initial accommodation expense claims) differ from country to country.

Please consult the country policies for additional information.

There will be no initial stay accommodation allowance available in certain countries where accommodation allowances are paid each month during assignment or where the company provides the housing. See the country table supporting this policy for details of where this is applicable.

If a country has no policy to specify entitlement to initial stay accommodation, 3 weeks (max 21 nights) may be claimed via expenses with appropriate supporting documentation. Claims are limited to room rent and taxes, only. While normally the nights claimed will be the first 21 nights beginning with the arrival date in the new country [which may be before the payroll start date] associates may claim for any 21 nights during the first 30 nights that they spend in the new host country.

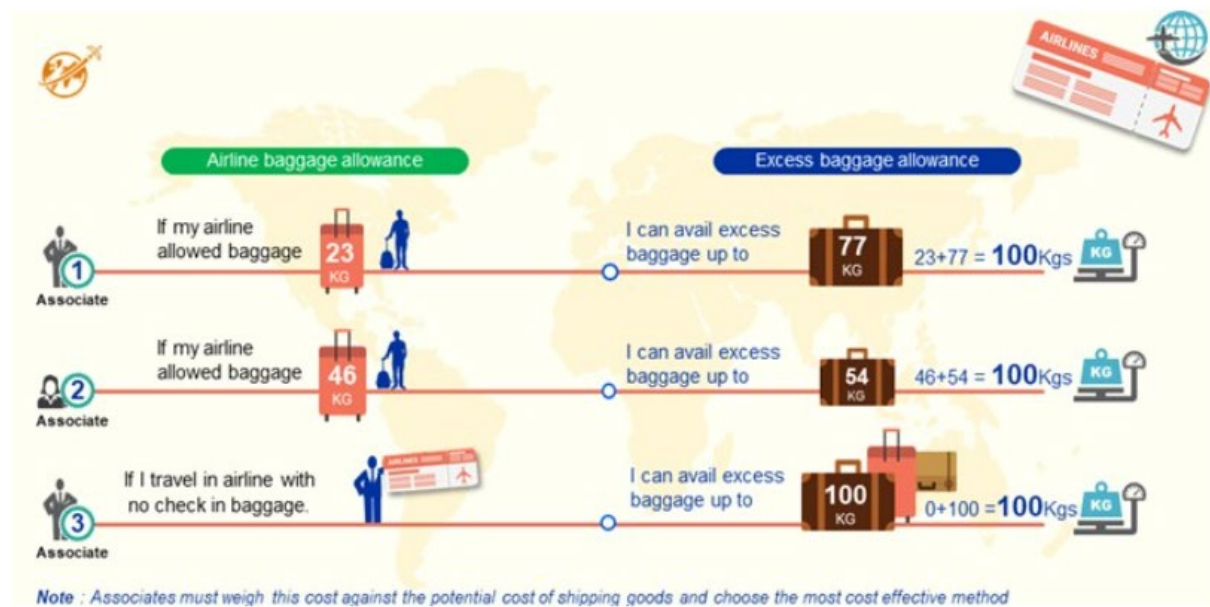
In some countries, an invoice to be presented for reimbursement by the company will need to include tax identifiers for either the company or employee. Please consult your destination country business expense policy to confirm whether this is applicable and if so, what details must be included on the invoice.

3.6 Lease brokerage Fees:

In some countries it is necessary (or customary) to have to pay a fee in order to obtain a property lease. Policies on this matter vary across countries. Please refer to the country addendum for further details of eligibility to claim this expense type. If a country has no specific policy, reimbursement can be claimed on actual cost.

3.7 Airline Baggage Fees:

When an associate relocates internationally for business reasons, Cognizant shall pay for a maximum of 4 bags / 100kg's INCLUDING any airline baggage allowance for the associate. Please refer the below image for scenarios.



Dependents (including infants) are not eligible for any excess baggage and can carry only their airline baggage allowance. However, In instances where the airline does not permit any free check in bag, Dependents (including infants) are eligible to claim for one bag of up to 25kg each.

If the journey has multiple domestic legs, the eligible airline baggage carried on the international leg will be considered as the 'Airline Allowance' and Dependents are entitled to claim up to the 'Airline Allowance'

Associates are advised to choose the cost-effective method, if the courier cost is lesser than the extra baggage charges then the associates could choose to courier. Managers (D+) may approve these claims in lieu of excess baggage claims.

- To claim (excess) baggage costs an associate must include a copy of the airline ticket(s) specifying how many bags were allowed within the ticketed airfare in addition to the receipts for the excess baggage fees being claimed.
- To claim courier charges the associate must include a copy of the airline ticket(s) specifying how many bags were allowed within the ticketed airfare in addition to the receipts for the courier fees being claimed.

Please note that (checked) baggage expense claims for relocations between the US and Canada (only) are expected to be limited to 1 bag (max 25 kilos) per person including the airline ticket allowance. This is because the company supports shipment of household goods between the US and Canada instead. Please refer to the relevant relocation policies for further information. Additional baggage claims for relocations between the US and Canada may be approved if the associate can prove that choosing to check additional hold baggage during the relocation flight was a good value option compared to goods shipment or courier alternatives. All other international relocations are subject to the policies described above this paragraph.

3.8 Salary Advances:

Associates who relocate from India to another country receive a salary advance (loan). The purpose of this loan is to assist associates with cash flow required to pay their living expenses until they begin to receive salary in the host country.

The value of the advance varies depending on the destination country (refer to Appendix). Recovery of the salary advance is typically as follows:

- In countries with 2 payroll cycles per month the advance is recovered in 10 equal instalments beginning with the 3rd pay cycle after the associate has joined host payroll
- In countries with 1, monthly, payroll cycle the recovery will begin with the second payroll cycle and continue up to and including the 6th payroll cycle i.e., the advance will be recovered in 5 equal instalments

In the event that an onsite assignment ends before the advance has been fully recovered the remaining balance will be recovered either from the final salary paid from the host location or by instalment from the salary at the next location. Associates who resign from the company are required to repay the full amount of any outstanding salary advance before exiting the company. This will typically be processed via a deduction from the final settlement.

Associates relocating from or within a country other than India can obtain an advance, subject to approvals and having a bank account in the new host country, by either:

- Requesting an advance on their pay from their new host location (via the HR or payroll department of that country),
- Associates should check with the (new) Country HR for any alternative cash flow assistance that may exist e.g., through third party loan providers like “Kashable” in USA

PLEASE NOTE: Associates should prioritize opening a bank account in their new host country as early as possible to enable them to get on payroll, obtain a property lease and claim / receive any money to which they are entitled at the earliest possible opportunity. For many countries it is possible to initiate a bank account opening in advance of arrival. Please consult the relocation helpdesk for information on how to do so.

3.9 Travel Insurance:

All associates are entitled to travel insurance coverage while on “Business Travel” including during “Relocation”. Cognizant has a number of travel insurance policies in place to cover associates on payroll and originating their travel in different parts of the world. These policies also cover dependent family members who travel with associates during relocation events.

Process and policy information can be found on the Security and Medical Assistance page of the Corporate Security / Travel Security web page:

<https://corporatesecurity.cognizant.com/travelsecurity/Pages/home.aspx>

3.10 Kit Reimbursement:

In the event that this is the first international travel of the associate with a grade level of SA and below from Cognizant to a location outside of the home countries of India or Philippines the associate is entitled to a one-time kit reimbursement equivalent to INR 5,000 (or equivalent). This is to help defray expenses incurred in India or the Philippines for purchase of travel bags, shoes, winter, and formal clothing. Associates should submit the receipts for their purchases up to the claim limit to the Finance Department before their departure.

3.11 Pre-Travel Medical Health (examinations):

The medical plan for India pay-rolled associates includes the right to a comprehensive medical check-up every 12 months. It is important that associate’s avail of this benefit to identify any medical conditions so that they may be treated at the earliest opportunity. Because we are highly concerned for associate welfare and to prevent the spread of disease at our own offices and at client premises it is mandatory that every international traveler has undertaken a full medical checkup during the 12 months prior to each international business trip outbound from India. Failure to do so may result in delay to your travel.

Certain countries mandate specific medical checks before a person can enter their territory. Please ensure that you follow the guidance of the immigration team in this respect and complete any mandatory checks and obtain any necessary certificates in advance of your travel date. Because each country mandates its own pre-entry medical checks, they may specify which clinics or hospitals can certify travelers. It may be necessary to undergo this additional check even if you have already had your annual check-up under the Cognizant plan.

There are additionally a number of countries that mandate post arrival medical checks. It is mandatory for each Cognizant employee to take the legally required checks on a timely basis in each host country that requires them.

3.12 Paying your relocation expenses: Amex cards and cash / personal cards:

It is necessary that associates relocating from / within certain locations including (Canada, USA, and India) should use their corporate AMEX card for their reimbursable relocation expenses like Visa costs,

Travel Tickets, Accommodation wherever Amex is accepted. Private cards / Forex cards should be used for non-claimable items.

Please also be aware that Home country AMEX Card will be cancelled on the 2nd day of the international payroll change. Hence, when relocating please apply (Corporate Card App – 1C) for your new Host country Amex card before relocating to reduce the processing time of your Host country Amex card. In most countries applications for the new country card can be made 2 weeks before arrival.

To clear the origin country Amex card transactions the relocating associate will need to submit all pending expenses and get them approved for payment. Unless this is done within 15 days of relocation the associate will have to pay Amex directly to settle the outstanding amounts. Any such amounts paid by the associate can be recovered via a destination country cash expense claim. The backup for any such expense claims should include evidence of the transactions on the origin country Amex statement or a snapshot of the payments that the associate has made to Amex.

To protect your cash flow during relocation and initial settlement it is recommended that you use your company Amex card for all claimable items. Amex cards should be ordered as soon as possible during the relocation process.

In situations where vendors will not accept Amex cards associates may use personal cards or cash to pay their expenses. Such expenses, insofar as claimable, will have to be submitted for reimbursement via the expense system with the supporting vendor receipts.

3.13 Emergency / short notice relocations due to exceptional circumstances:

If can be necessary for an associate to relocate at short notice for exceptional business-related reasons e.g., loss of right to work due to a visa denial or abrupt end to a project. In such circumstances the policy applicable to the relocation that has arisen will be the normal policy for that relocation combination.

If due to timing or circumstances costs are unavoidably incurred to relocate the associate, their dependents, or possessions beyond what would occur during a planned relocation a D+ manager may authorize an exceptional approval for the incremental expenses. Expenses that would have arisen in the normal course of a planned relocation will be subject to the normal policy rules and typically exceptions will not be entertained.

Normally exceptional approvals should be sought and approved by managers where the incremental costs that have arisen are for reasons that were not reasonably foreseeable or preventable by the associate.

3.14 Relocation Cost Coding

All costs triggered by the associate and dependent relocation travel must be coded to the project that has required the associate to relocate to the new location or out of the existing location. [CDP = Corporate Deployable pool may not be used as a project for relocation cost coding]

The project may be an existing project to which the associate is already assigned or a new project at the new work location if the associate has relocated “onsite” to work on that project.

In cases where an associate is relocating because a project has ended, it is the completed project that should pick up the cost of the associate and dependent(s) relocating home.

When an associate is going on a “back-to-back assignment” it will be the new project that should take the costs of the relocation.

With respect to international relocation, the costs incurred in the location from which the associate is travelling outbound must be expensed through the entity that the associate is departing from but may be coded to the correct project as defined above. Costs incurred in the new jurisdiction should be claimed through the entity/country to which the associate is arriving.

Immigration and dependent-related costs that occur after the initial stay shall be coded to the current work project because they are necessary for the associate to continue working and to maintain their family at the current work location. This includes:

- 1) Visa stamping travel and related costs
- 2) Dependent visitation or authorized personal travel if the occurring after the associate moves to a new project
- 3) Dependent relocation if the associate initially does not bring his dependents and does so after a move to a new project.
- 4) Dependents returning to the “home country” independent of the associate i.e., permanent repatriation of the associates eligible dependents

3.15 Transportation Reimbursement

- One-time transportation expense for self and dependent(s) from home to airport in the country from which the associate is relocating from
- One-time transportation expense from point of arrival to first place of residence for associate and dependent(s) only.

The above costs can be claimed through the standard expense reimbursement process

3.16 Covid-19 Related Expenses

Where an approved relocation travel under this Policy requires the Associate and Dependents to comply with the below:-

- Undertake mandated quarantine arrangements upon arrival; or
- Mandated institutional COVID-19 tests as part of the quarantine or travel process
- Any transit requirements in a third country where additional COVID related tests and quarantine stay is required (***provided such travels are recognized/approved by the destination country's government***).

The Company will reimburse all such costs up to the number of days quarantine is mandated. This is inclusive of the days of initial stay entitlement (i.e., quarantine days are not in addition to initial stay days)

If the quarantine period **is equal to the initial stay** period, then an additional 7 days will be supported on PM (D+) exceptional approval.

For dependents who are first time travelers and need to follow the government quarantine guideline like hotel quarantine and COVID test. Those expenses will be reimbursable.

Costs Reimbursed are:-

- Reasonable quarantine facility cost will be reimbursed on actuals up to 3-star hotel or equivalent rates. Associates should use references to hotel cost limits in the Global T&E policy for guidance purposes on what is reasonable.
- Any unforeseen expenses that may be incurred by the associate related to COVID -19 quarantine requirements **during transit** such as accommodation, daily expenses as defined in the Global TE policy, **and** mandatory COVID tests will be reimbursed in actuals based on receipts. The accommodation days while in transit **location** is **not counted toward** initial stay days in the host country. If the associate is forced to repatriate back to departure location, any costs arising out of repatriation will also be reimbursed.
- Mandated institutional COVID-19 tests as part of the quarantine or travel process
- Ground transportation costs from:
 - Arrival airport to quarantine facility/ place of stay
 - Quarantine facility to final place of stay / residence (Associates should avail of most cost-effective route which may include Ground Transportation or a flight)

3.17 Queries

For all queries, please reach out Relocation@cognizant.com

3.18 Exceptions to this Relocation Policy

Policy Exception Approver for Travel and Initial Stay:-

Policy Exception Approver for Travel: Project Manager of the project bearing the cost of travel provided that the Project Manager has a grade of Director or above. Should the Project Manager have a grade below Director, the Policy Exception Approver will be the first Director+ Associate in the Project Manager's upward reporting hierarchy in HCM.

Policy Exception Approver for Expense: The policy Exception Approver will be the first Director+ person either in the Project Manager's or Expense Report Submitter's upward reporting hierarchy in HCM

All other Relocation Policy exceptions, including those listed below, must be approved by the relevant Client Partner/ Project Manager of the project bearing the cost of travel provided that the Project Manager has a grade of Director or above:

- Moving Cost over Limit
- Housing Search Support Requested
- Real Estate Services Requested
- Additional Expenses Requested

3.19 Resignation

If an associate, who has been paid with relocation reimbursement, leaves the services of Cognizant before completing a year from the date of joining, the relocation reimbursement paid will be recovered as a part of the exit clearance process.

Country Specific Relocation Policy

4.0 Argentina

4.1.1 Inbound Relocation Policy

Introduction

This policy lists the benefits defined for associates transferring on relocation to Cognizant Technology Solutions de Argentina S.R.L. (hereafter referred to as Cognizant Argentina) payroll from other locations.

This Policy applies to all directors, officers, and employees of all Cognizant entities, subsidiaries, and joint ventures over which Cognizant has operational control (collectively “Associates”).

Eligibility criteria – Coverage & Exclusions:

- The relocation policy guidelines will only be applicable to Associates relocating to Argentina on Work Permit visas, whose Cognizant internal payroll is transferred to Argentina and will be later registered in the Argentina local legal payroll
- The relocation policy will not be applicable for Associates traveling to Argentina on other types of visas (Business or Technical) and/or for short-term assignment without payroll transfer or due to personal reasons.
- In case of short-term travelers to Argentina with payroll transfer, the relocation benefits to be granted will be decided by the Project Manager
- The relocation policy guidelines will only apply for internal relocations based on business needs and as a result of a successful internal job posting

The relocation policy guidelines may also apply –entirely or partially– upon decision of the corresponding Project Manager, to Cognizant external applicants who successfully passed the screening and selection process, have a valid job offer, and were sourced to be hired from countries other than Argentina, whether Cognizant has a legal presence in the applicant’s country of residence or not.

Relocating Associates will be eligible for this policy, and all hereby mentioned benefits, details, services, and/or information, for the maximum duration of 3 years of assignment from initial arrival date.

Associates interrupting their assignment in Argentina for a period shorter than one year’s time (12 months) will be considered, upon their return, as continuing with the previous assignment and will have the initial time of stay added to the new one, being a total of 3 years of stay the maximum period of eligibility to this policy. Based on the length of time spent outside of Argentina, upon returning to the country, a benefits analysis will be conducted with the local Practice Director/Project Manager to determine the appropriate eligible benefits.

Associates returning to Argentina on relocation after completing a period outside the country equal to/greater than 12 months will be eligible to this policy entirely, restarting their 3 years of total validity from the new date of entry into the country.

Travel benefits

Airfare tickets

The Company will cover travel expenses as per the International Relocation Policy guidelines, including the cost of the tickets to travel to the new location for Associates and their dependents

- The Company will cover a maximum of one round trip ticket (arrival to Argentina and departure) to Associates and their dependents during the entire assignment
 - o Associates must render service in the country for a minimum of 12 months in order to have their travel expenses covered when ending their assignment for any reason other than business decision
- Dependents may travel along with the Associates from the start of the relocation or may decide to join them at a later point of time during the assignment
- Dependents' travel coverage is exclusive to Associates staying for a minimum of 9 months in Argentina
- Cognizant Argentina will not cover any other expenses for dependents; all expenses resulting from the relocation of dependents will be at the sole responsibility of the Associate.

For purposes of this policy, qualified dependents will be the following:

- o Legal spouse
- o Children

Travel Advance

At the discretion of the origin site/location, Associates may be entitled to receive a travel advance to cover initial travel expenses prior to their arrival into Argentina. Associates will be responsible for repayment of the travel advance according to the guidelines provided by the origin location.

In every case, Associates must refer to the specific origin location Travel and/or Relocation Policies for eligibility.

Compensation:

Associates will be provided with a local market salary and will be eligible for salary revision as per the local rules and regulations depending on their arrival date and/or the salary originally defined.

The salary will be provided on a monthly basis and will be subject to appropriate taxes. Cognizant Argentina will withhold all applicable taxes from the total gross monthly income as required by the local laws, rules, and regulations.

Relocation benefits

Cognizant Argentina will provide relocation assistance to Associates following the below listed guidelines:

Initial accommodation

Cognizant will provide temporary housing arrangements (furnished apartment or hotel room, subject to availability) to Associates and their dependents for a total of 15 or 30 days from arrival, as per request by the Associates before travelling to Argentina. Associates are eligible to request 15 days of accommodation prior to arrival and later extend for another 15 days, whereby 30 days being the maximum granted. Associates will be responsible for finding permanent accommodation during the time provided.

While on initial accommodation, Associates will not be eligible to receive the Relocation Allowance.

Relocation Allowance

Associates will be entitled to receive a monthly Relocation Allowance as defined per designation for a maximum of 3 years from arrival date and/or as total stay, as covered previously in the [eligibility criteria](#). Once the expected assignment (3 years of stay) is completed, the allowance will no longer be provided except in cases where the Associate's stay in Argentina has been interrupted for a period equal to/greater than one year's time.

The Relocation Allowance will be calculated from arrival date, or from the 16th/31st day from arrival, based on the initial accommodation request made by the Associate. In either case, the amount will be credited along with the salary and subject to all appropriate taxes.

Onboarding Exclusive Bonus

Associates will receive a one-time Onboarding Exclusive Bonus to be credited along with the salary, which will be subject to all applicable contributions and taxes.

The payment will take place by the end of the first/second month after the Associate's enrollment in the local legal payroll is completed.

The bonus is meant to cover basic needs and to facilitate the acquisition of personal items associates may require upon their relocation to Argentina.

Salary Advance - Relocation

Associates relocating to Argentina will be eligible upon arrival (within the first 3 months from arriving in Argentina) to request a one-time Salary Advance for relocation matters. The amount to be granted will be defined per designation and informed upon request.

The Salary Advance will be recovered from the Associate's monthly salary in a maximum of six equal installments. Associates leaving Argentina prior to the completion of their salary advance recovery will have the outstanding balance withheld from their final settlement paycheck.

Short Term Assignment Allowance (STAA)

In the event the Associate stays in Argentina for a period shorter than 183 days within any given fiscal year (January to December) due to a project requirement, the Associate may be eligible to receive an exception allowance in order to diminish the negative impact that income tax may have on their monthly salary.

The allowance will be granted at the sole discretion of the Company. Associates resigning from their employment prior to the normal conclusion of their assignment will not be eligible to receive this allowance.

The allowance may be up to one entire monthly gross income (comprising of base salary and Relocation Allowance) and may vary depending on the arrival/departure date and the time spent on Cognizant Argentina payroll. The amount will be subject to all applicable taxes and the payment completed along with regular payroll schedule for salary payment.

Housing

Associates will be entitled to use the services of Cognizant Argentina's selected Relocation and Housing vendors. The selected vendor will search for apartments, review the property's documentation, and coordinate the signing of lease agreements, remaining as intermediary between owner/external brokers and the Associates/tenants. The housing vendor will provide guidance on the local market, apartment lease conditions, rules, and regulations.

The vendor's services will be provided for the maximum duration of the expected assignment (3 years stay) and will, in every case, cover the entire duration of the signed lease agreement. Associates who decide to terminate a lease prior to its stipulated expiration date will be responsible for the payment of any new related fees, until the original lease has expired.

Associates will be responsible for the lease agreements and all housing related costs. If required, Cognizant will serve as the Guarantor of the lease agreement.

Associates will be responsible for the care of the rented apartments and will be held accountable for any damage caused to the property, including covering any related expenses (i.e., fees resulting from legal action taken by the owner) with no exception.

Relocation specifics:

While on Argentina payroll, Associates will receive all other benefits provided locally by Cognizant Argentina based on the local laws, rules, and regulations.

Associates must comply with the local requirements, policies, and processes.

Associates' assignment in Cognizant Argentina will be bound to project requirements and business needs. In the event of a business necessity, Associates may be transferred to any other Cognizant site/location or affiliate office.

Policy Disclaimer

Cognizant Argentina reserves the right to modify, revise and/or discontinue this policy whenever deemed appropriate and as required by Argentina Laws.

Cognizant will abide by the local laws and regulations and will not be responsible for any modifications decided henceforth by the local authorities. Associates will be informed of any amendments and will be governed by the new rules established.

All information hereby provided may be amended, changed, or removed and shall entail no future obligation on the part of Cognizant Technology Solutions de Argentina S.R.L. Therefore, associates will lay no rights to claims in the future.

Disciplinary Consequences

Subject to local laws and regulations, a violation of this policy could result in disciplinary action, up to and including termination. If you are aware of a violation of this policy, you have an obligation to report it to the Company. As stated in Cognizant's [Whistleblower and Non-Retaliation Policy](#), Cognizant does not tolerate retaliation against any individual who submits a good faith report of a violation or possible violation of law, the Code of Ethics, or other Cognizant policies.

To report a possible violation of this policy, visit Cognizant's Compliance Helpline (a secure and confidential reporting system) at: www.cognizant.com/compliance-helpline.

Relocation Support Argentina Handbook

Please refer to the attached handbook below for more detailed information the onboarding, pre and post arrival and departure processes.



Relocation Support
Arg. - Handbook - V

5.0 Australia

5.1.1 Inbound Relocation

The Global policy in Section 3 of the international relocation policy will apply for all other benefits related to relocation into Australia

Relocation Advances

- For all associates travelling to Australia from India: please contact India Travel Desk
- For all associates travelling to Australia from any Other Country: please contact Australia HR.
- An amount of up AUD \$7000 can be provided upon request. It must be deposited into your Australia bank account (not offshore account). Travel advance will be recovered over 10 equal instalments.

Initial Stay / Relocation Accommodation Requests

Associates moving to Australia from their home country is eligible to receive temporary accommodation support of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of 181 AUD per day for 21 days. **The policy is effective from 1st October 2020**

This facility is limited to hotel rent and applicable taxes. It excludes any personal calls, room services and other expenses. Necessary bills/receipts need to be submitted along with a T&E form for claiming this benefit.

Outbound Relocation Associates must fill out the [Relocation Request Form](#) and book their travel through Cognizant's approved travel agency, [Amex \(GBT\)](#) via the "Concur Travel and Expense system".

Relocation Expense Claw back

If an associate at any time **before** one year after the start date with cognizant in Australia either:-

- Voluntarily resigns their employment with Cognizant in Australia,
(OR)
- Is involuntarily terminated in Australia for misconduct, dishonesty, theft, fraud, unsatisfactory job performance, or violation of any policy or procedure in the Cognizant Code of Ethics or other Company policy,

They must repay in full to Cognizant the total gross amount of the relocation benefits paid by the Company and the same will be recovered as a part of the exit clearance process.

5.2 Belgium

5.2.1 Belgium Inbound Relocation and Accommodation Policy

Introduction and purpose

This policy is applicable to all associates who travel to Belgium for business reasons.

It is intended to prescribe how the company will support associates with above normal accommodation costs and one-time relocation costs while they are in the country temporarily or during the initial period of a more permanent stay (which requires the associate to relocate their home to Belgium).

Associates who “relocate” to Belgium should read this document before entering Belgium. This policy version is effective for all associates who relocate to Belgium with effect from the policy date.

Because relocation may involve moving costs and higher than normal accommodation costs during the initial time living in the country this policy has been created to define what financial support the company will provide to in-scope associates.

The document also contains the company policy on company paid / provided accommodation which will apply when associates stay in a “corporate apartment”. Associates that utilize corporate apartment should read the “corporate accommodation protocol” in conjunction to this policy document.

Associate Types

1. Business travelers /Short term assignments
2. Medium term Assignments
3. Long term Assignments / Permanent transfers (to Belgium)

Business travelers and short-term assignments (STA): Duration: less than 90 Days

Associates who come to Belgium on business visits or for work for a period of time that is not expected to exceed 90 days. This may include associates employed by Cognizant in other countries that regularly come to Belgium without transferring employment or payroll to Belgium.

Business Travel is an event undertaken by associates alone and does not involve family accompanying the associate and or a change of employment / payroll to the host country.

Mid-term Assignments: (MTA) Duration from 90 to 180 Days)

Associates who are planned to come to Belgium for greater than 90 days but less than 180 days

Such assignments are per company policy unaccompanied i.e., Cognizant does not support family members to accompany the associate. (Any such family travel is a private matter for the associate in which the company plays no role and provides no support)

Long-term Assignments: (LTA) 180 days and above

Associates relocating to Belgium for a specific assignment or a permanent transfer that is anticipated to exceed 180 days in duration.

Such assignees may be accompanied by dependents provided the assignment conforms with the company policy for “dependent travel” and the family members are in scope of the policy for dependent travel support at the time the associate accepts their assignment (which will typically be assumed to be the date of the assignment letter). The company policy for dependent travel is contained in the Global Relocation policy

General Queries

Any query regarding this policy should be directed to Relocation@cognizant.com

Exclusions:

The benefits / terms of this policy do not apply to associates who move or travel for the following reasons.

- Relocations for personal reasons
- Domestic relocation within Belgium
- Associates not previously employed by Cognizant before commencing work in Belgium

In case of query, please reach out to Relocation@cognizant.com

Overview of Relocation Policy

Duration of stay in Belgium	0-14 days	Business Travelers and short-term assignments (<90 days)	Medium duration assignments (90-180 days)	Longer assignments (>180 days) / permanent transfer
PURPOSE	Business Visit or Work		Work	
WHO TRAVELS	Associate only – no dependents			Associates / Family *
RECOMMENDED ACCOMMODATION SOLUTION	Hotel	Corporate accommodation, if available Temporary Accommodation may also be used during the initial part of the stay.	<ul style="list-style-type: none"> • Corporate accommodation during an initial stay period of up to 90 days in Brussels/up to 60 days in any other city except Brussels. (OR) • Temporary Accommodation of up to 60 days may be 	

			used during initial stay period if corporate accommodation is not available (OR) <ul style="list-style-type: none">Long-term / private Accommodation (excluding meals) up to 60 days from the date of arrival	
ELIGIBILITY /DURATION STAY IN CORPORATE ACCOMMODATION	N/A	MIN 2 weeks		MIN 2 weeks MAX 90 days (in Brussels) MAX 60 days (in any other city except Brussels)
CORPORATE ACCOMMODATION TERMINATION NOTIFICATION	N/A	The early termination of the contract is not possible, and the associate should complete the entire contract of 90 days (In Brussels)/60 days (Outside Brussels). In case of early termination, the whole amount will be charged to the associate via Belgian payroll.		
Corporate accommodation EXTENSION POSSIBILTIES (upon approval and availability)	N/A	Yes , to a total max stay of 180 days including the extension	Yes, unless remaining stay in Belgium will exceed 180 days Extensions subject to Project manager approval	Not applicable
Relocation and temporary accommodation claim expenses	Per home country T&E policy	Associates not on Belgian payroll may claim expenses per the home country T&E policy. No expense claim allowed in respect of temporary accommodation costs paid directly by the company and not charged to the associate Associates on Belgian payroll may claim costs of temporary accommodation - hotels or company provided accommodation, up to €1,500 per relocation.		

* Family in this context is dependents as allowed to travel at company cost per global Relocation policy, refer section 3.3. For details

** Corporate accommodation is allocated based on the associate's travel, whether accompanied or unaccompanied.

***Expenses to stay in hotels or other forms of Temporary Accommodation may be expensed under this policy up to the allowable limit.

Expenses and claims – allowed under this policy:

Associates, who will transfer to the Belgian Payroll are allowed to claim the following relocation expenses -

Initial stay cost:

Associates are entitled to initial stay support at a corporate apartment in Belgium as per the table below.

City	Max. Duration of Initial Stay	Monthly Deduction	Maximum reimbursable amount
Brussels	3 Months	800 Euros	1500 Euros
Outside Brussels	2 Months	800 Euros	1500 Euros

- The maximum reimbursable amount is €1,500 and they must be claimed within the first 120 days of arrival in Belgium. The claims can be against the expenses incurred towards Hotel Accommodation, corporate accommodation, or long-term accommodation.
 - Any expense claims that are submitted beyond 120 days of arrival in Belgium require D+ level business approval
 - Any expense claims that are submitted beyond 180 days of arrival in Belgium require CFO level approval
 - In case any exception approvals are required, these need to be attached to the expense claim in order to get processed
- Initial stay expense claims are to be submitted through the Concur application by choosing Policy - International Relocation Inbound Belgium and Expense Type: Hotel Relocation
- No expenses will be reimbursed for any sub-leasing arrangements

Hotel Accommodation:

- The daily costs of stay in Temporary Accommodation (excluding meals) is reclaimable for the first 60 days from date of arrival in Belgium up to 1500 Euros based on submission of receipts for payment as support for the claim.
- Receipts must be attached to the expense claim and evidence who has stayed at the accommodation concerned i.e., contain the name(s) of the associate and / or their dependent(s) as well as clearly capture the accommodation service provider, address etc. and other pertinent information such as VAT number, contact details etc. so that it is clear that the receipt is genuine, and it can be confirmed upon enquiry.

Long-Term / Private Accommodation:

- The daily costs of stay in Long-term / private Accommodation (excluding meals) is reclaimable for the first 60 days from date of arrival in Belgium based on submission of receipts for payment as support for the claim
- The associate's bank statement / payment details showing the rental payments related to stay at the Long-Term / Private Accommodation should be attached to the expense claim together with the lease agreement

Corporate Accommodation

- Associates relocating to Belgium can seek support from company appointed Destination Vendor to book corporate accommodation for periods of up to 3months in Brussels and 2 months outside of Brussels. The corporate accommodation is allocated based on availability.
- Associates who avail the corporate accommodation will see a deduction through the Belgian payroll towards the cost of accommodation at a standard amount of 800 EUR a month.
- The daily costs of stay at corporate accommodation is reclaimable from date of arrival in Belgium
- Cost towards the company provided Corporate Accommodation can be claimed under the initial stay cost
- The associate's pay slip showing the payroll deduction related to stay at the corporate apartment should be attached to the expense claim together with the lease agreement.
- Fees related to the booking of Corporate Accommodation by the company appointed Destination Vendor, check in / out etc. will be paid directly by the company and will not be charged to the associate nor will they be counted towards the expense claim limits.

TERMS AND CONDITIONS OF CORPORATE ACCOMMODATIONS:

- Destination Vendor manages the corporate accommodation.
- Associates may be advised to stay in a corporate apartment by the Destination Vendor. In such situations the Destination vendor will place associates in corporate apartments selected by the vendor.
- Initial stay and extension of stay will be provided by the Destination Vendor only upon availability
- The notice period for extending the temporary accommodation apartment is 30 days. The early termination of the contract is not possible, and the associate should complete the entire contract of 90 days (In Brussels)/60 days (Outside Brussels). In case of early termination, the whole amount will be charged to the associate via Belgian payroll.
- All associates who "relocate" for > 180 days or permanently to Belgium are expected to source their own accommodation beyond any allowed time in a corporate apartment and not to move back into a corporate apartment again during the remainder of the assignment.
- Associate must adhere to the terms and conditions of the corporate accommodation program.
- All damages to the corporate apartment, furniture and equipment will be at the cost of the associate whether they are on Belgian payroll or not.

Expenses and claims – Corporate Accommodation:

- The total cost of the corporate accommodation will be charged to the associate's project with any rent paid by the associate being credited to the same project.
- There are some taxes / charges (e.g., water taxes) that are levied on individuals directly by the local authority rather than on the lessee / owner. In the event of such charges arising the associate will have to pay them directly. Typically, such items are charged once per year or pro rata to length of stay in accordance with the law and must be paid by all legal residents of the country.
- Cleaning costs will be levied to the associate's project
- The current rate of payroll deduction for the first 60 days of availing the corporate apartment is €800 per month. The company may revise the value of the standard deduction as appropriate to market conditions.
- In the event an apartment has to be dedicated to a single associate or family (by exception) then the whole cost of the apartment will be charged to the associate
- An associate will pay the same amount if they live alone in the apartment when another room is empty but available for use by another associate
- Associates traveling to Belgium to "work" who do not join Belgian payroll will not be charged rent provided they have been approved in advance to stay in company provided accommodation by their project / account manager.

Travel /Salary advance and expense claim

Associates relocating to Belgium from India directly will typically receive a travel advance of 4000 EUR from home country employer that is repayable in instalments from their Belgian salary as specified in their assignment letter. This travel advance is intended to assist associates to pay for living expenses up to the time they receive their first salary in Belgium and may also support associates to fund advances required for apartment rental deposits / guarantees in Belgium.

- Associates relocating to Belgium from other parts of the world who do not automatically get a Salary advance may request an advance, if required, by submitting their request to Belgium Talent Manager.
- Associates are also advised to reclaim expenses under this policy on a timely basis to reduce any cash flow pressures that may arise during the initial period of their assignment.

Lease Breakage at the time of leaving Belgium

- If the apartment lease has to be terminated following a change to the assignment duration / Country by the Company before the end of the lease period, you can claim reimbursement of the deposit amount foregone by you and any rent payable after you have moved out. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams.
- Such reimbursements shall be restricted to a maximum of three months' actual rent (excluding maintenance cost) and is dependent on associate furnishing supporting documents.
- All lease breakage claim shall be reviewed and approved by the Project Manager before they

- will be processed by finance
- All lease breakage expense claims should be submitted to Finance for processing before the associate comes off Belgian payroll.

Service and Policy feedback / escalations.

If any associate or manager is unhappy with the terms of this policy or recommends changes, they may give their feedback and expect a response from Relocation@cognizant.com

All feedback on the vendor service should be provided to the Cognizant desk manager at the Vendor and to the Cognizant process owner contactable at Relocation@cognizant.com

All escalations will be logged and reviewed monthly so that vendor service can be improved over time and policy updated as appropriate.

Contact details:

Belgium “Destination Vendor”

“Eurohome Relocation Services B.V.”

Email: belux-cognizant@eurohome-relocation.com

Telephone: +31 (0) 70 30 11 319

Website: <http://www.eurohome-relocation.com/en/eurohome.aspx>

Cognizant desk: Tjitske van der Veen

General Accommodation queries:

Relocation@cognizant.com

Recommended websites:

<https://www.bbf.be/>

6.0 Brazil

Please note that if there is no relocation information, the Global policy in section 3 of this document will apply.

7.0 China

8.1.1 Inbound Relocation Policy- China

Initial Stay Policy

Associate will be entitled for hotel accommodation for the days that they remain on home country payroll as per the Business Travel policy limits

Once payroll is transferred to China associate is eligible to receive temporary accommodations of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of 800 RMB per day for 21 days for Tier 1 cities (Shanghai, Beijing, Guangzhou, and Shenzhen) and Other cities – cap of RMB 600 per day for 21 days. Anything beyond 21 days will be at 100% associate cost. **This policy is effective from 1st October 2020**

<https://be.cognizant.com/documents/preview/328334/Inbound-Travel-to-China>

8.1.2 Outbound Relocation

<https://be.cognizant.com/documents/preview/328335/Outbound-Travel-out-of-China>

8.0 Czech Republic

Introduction

This policy is applicable to **all associates** who travel to Czech Republic for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay.

This policy is effective from **1st of December 2019**.

Exclusions

This policy **does not** cover -

New hires who are hired outside Czech Republic and travel to Czech Republic

Associates who are relocating to (or from) Czech Republic for personal reasons

Domestic relocations within Czech Republic

Associate leaving the company and relocating to another country

Business Visit Support

If the associates are traveling for Business Visits, they will be accommodated in hotels and the entire cost of the accommodation will be borne by the company. Company will also bear the other costs associated with the business visit as per the [Global T&E Policy](#).

If the travel period is longer than one month, associate should search for accommodation at an apartment. Associate can pay for the accommodation and get the expense reimbursed as per the Global T&E policy. To successfully claim accommodation costs via expenses official receipts from the accommodation provider must be obtained and submitted.

There is no company support for dependent family travel during a business visit. Any such travel is a purely personal matter for the associate and will be at the associate's own expense.

Relocation Entitlement

Work Permit Processing

Associates relocating to Czech Republic will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

Travel Cost

The associate's project will bear the expenses towards flight costs, excess baggage, and transport charges to the airport (in the home country) at the start of assignment. This would be governed by the [Global T&E Policy](#).

Transportation in Czech Republic

One-time transportation expense from point of arrival in Czech Republic to first place of residence for associate and dependent(s) only. At the time of assignment completion, travel expenses from place of residence to airport can also be claimed. Public transport (train, bus, and tram) should be used whenever available / practical.

Support for Dependents

Assignees' dependents (spouse and children) can relocate to Czech Republic if assignee's travel to Czech Republic exceeds the duration specified in the section 3.3 of International Relocation Policy

The support would include dependent visa processing, travel tickets to Czech Republic and other elements as mentioned in this Policy

Travel Advance

Associates relocating from India to Czech Republic

Associates will receive a travel advance of EUR 4,000 prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Czech payroll in 5 equal instalments, starting from their 2nd month's pay in Czech Republic. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

Associates relocating from other countries to Czech Republic

Associates can reach out to their Czech Republic Talent Management team to request for a salary advance.

Initial Accommodation

Associates relocating to Czech Republic are entitled to officially receipted initial accommodation during their first 21 days in Czech Republic. This request for the initial accommodation may be ordered through the Relo App (on [Be.Cognizant](#)) in order to register for immigration purposes.

The initial accommodation cost is to be paid by the associate directly to accommodation provider and can be expense claimed for the first 21 days of stay. For any stay beyond the first 21 days in Czech Republic, no expense claims for initial accommodation will be entertained.

Long term housing costs (with the exception of lease breakage) e.g., the monthly rent payable for a privately leased apartment sourced via a real estate agent or direct from a private landlord may not be claimed as an initial housing expense.

Kindly bear in mind that no cash will be given in lieu of the home search support if not availed by the associate. If the associate stays in un-receipted accommodation (e.g., with a friend, colleague) then no reimbursement claims can be made as sublease is not permitted.

Long-term Accommodation Support

Associates can seek support from the company to find long-term housing in Czech Republic. The accommodation search is company-funded and would be charged to the associate's project. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

The associates are eligible for a limited scope accompanied search with the company identified DSP. The DSP will outline the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them. The following items are part of the accompanied search package, where the DSP:

Sends min 5 links to available properties best matching prioritized search criteria

Prepares employee to enter rental market, including tips, viewing dos and don'ts

1 day accompanied property visits (up to 5 properties)

Sends email with relevant housing information to employee and arranges call with associate to discuss housing needs and market conditions

Conducts lease review

Coordinates move in inspection and handover of property

The house finding service should be initiated by the associate before their arrival in Czech Republic so that they may move into the long-term accommodation upon arriving as soon as possible in order to avoid staying in initial accommodation which is usually more expensive. In case the service is not initiated by the associate within a maximum of 30 days after arrival, this will result in this service being unavailable to the associate.

In situations where the accommodation selected is via a real estate agent, the company will reimburse the real estate agent fees to a maximum of Euro 500. Associates should submit valid receipts to claim the real estate agent fees.

Registration Support

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration and deregistration are included in the welcome email that is sent by HRSS upon arrival in Czech Republic.

De-registration Support

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Czech Republic.

Lease Breakage

If the accommodation lease has to be terminated in Czech Republic following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Project Manager.

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Czech Republic.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

Taxation of Relocation Benefits

Benefits provided by the company as set out in this Relocation & Housing Policy may be taxable. Where required, the benefits are reported as wages via payroll and are "grossed up" for tax and / or social security payments.

The gross up costs of the relocation benefits will be borne by the company.

Process

For travel on Business Visits

Associates who are travelling to Czech Republic for Business Visit can book their travel tickets and accommodation using travel provider [Amex \(GBT\)](#) via the "Concur Travel and Expense system". All associates can access [Amex \(GBT\)](#) via the Concur Travel Application available in [Be.Cognizant](#).

For Relocation travels

Associates can book their travel tickets via [Amex \(GBT\)](#).

[“Concur Travel” is not to be used for the booking of relocation related travel and accommodation.]

Initial Accommodation Booking

Initial accommodation bookings should be arranged by the associate as soon as they have the information that they are travelling to Czech Republic. All associates are required to request their initial accommodation via the Relo App (in [Be.Cognizant](#)).

Long-term Accommodation Search

All associates relocating to Czech Republic are entitled to support from a DSP to find long term / permanent accommodation.

Associates travelling to Czech Republic may order this service through the Relo App (on [Be.Cognizant](#)). The request raised in the Relo App will be routed to the appropriate DSP.

The associate will not be charged for the search support service.

The DSP will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied by DSP for viewings. After the accommodation is finalized by the associate, DSP will help with the lease negotiation and closure.

The DSP will explain to the associate the scope of their service at the outset. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost.

General

General Queries

Any query shall be directed to the Point of Contact as indicated in the Relocation@cognizant.com.

Housing & Relocation POC

For all queries regarding Czech Republic relocation or any other country, please contact Relocation@cognizant.com.

Addendum – Company paid / corporate accommodation

In exceptional cases where the company has contracted with the property owner for the accommodation for the associate, the actual rent amount for such accommodation will be paid by the company to the landlord and a payroll deduction based on the actual costs will be made from the associate's salary.

To support the period of initial stay, no deduction will be made for the first 21 days. For any stay beyond 21 days, the payroll deduction will be made prorated for the duration of additional stay. No expense claims for accommodation will be entertained.

Any costs that may arise as a result of damage, repair or replacement issues, additional cleaning requirements or over usage of utilities due to the associate's action / inaction, will be the responsibility of the associate.

9.0 Denmark

9.1.1 International Inbound Relocation and Corporate Accommodation Policy

Introduction

This policy is applicable to **all associates** who travel to Denmark for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from **1st December 2020**.

Exclusions This policy **does not** cover -

- New hires who are hired outside Denmark and travel to Denmark
- Associates who are relocating to (or from) Denmark for personal reasons
- Domestic relocations within Denmark
- Associate leaving the company and relocating to another country

Business Visit Support

If the associates are traveling for Business Visits, they will be accommodated in hotels or other suitable temporary accommodation (e.g., serviced apartments) and the entire cost of the accommodation will be borne by the company. To successfully claim accommodation costs via expenses official receipts from the accommodation provider must be obtained and submitted.

Company will also bear the other costs associated with the business visit as per the [Global T&E Policy](#).

There is no company support for dependent family travel during a business visit. Any such travel is a purely personal matter for the associate and will be at the associate's own expense.

Relocation Entitlement

Work Permit Processing

Associates relocating to Denmark will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

Travel Cost

The associate's project will bear the expenses towards flight costs, excess baggage, and transport charges to the airport (in the home country) at the start of assignment. This would be governed by the Relocation Policy

Transportation in Denmark

One-time transportation expense from point of arrival in Denmark to first place of residence for associate and dependent(s) only. At the time of assignment completion, travel expenses from place of residence to airport can also be claimed. Public transport (train, bus, and tram) should be used whenever available / practical.

Support for Dependents

Assignees' dependents (spouse and children) can relocate to Denmark if assignee's travel to Denmark exceeds the duration specified in the section 3.3 under Relocation Policy

The support would include dependent visa processing, travel tickets to Denmark and other elements.

Travel Advance*Associates relocating from India to Denmark*

Associates will receive a travel advance of DKK 75,000 prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Danish payroll in 8 equal instalments, starting from their 2nd month's pay in Denmark. In the event of early termination of the assignment, associate will pay back the unsettled amount as instructed.

Associates relocating from other countries to Denmark

Associates can reach out to their Denmark Talent Management team to request for a salary advance.

One-time Allowance

Assignees will be provided with a settling-in allowance of DKK 35,000 along with the first payroll that gets processed for you. The said amount would be taxable as per local laws in the Denmark and CTS Denmark will apply payroll deductions in accordance with Danish law.

The settling-in allowance is a one-time payment to support your initial accommodation and logistics expenses.

Initial Accommodation

Associates relocating to Denmark are required to use their settling-in allowance of DKK 30,000 which they will receive via the first payroll in Denmark for expenses related to Initial stay.

The settling-in allowance is a one-time payment to support your initial accommodation and logistics expenses.

- Associates relocating to Denmark can book their temporary accommodation with the help of the cognizant travel partner AMEX GBT.
- The service provider will take the associate's request into consideration, like location, duration of stay etc., when booking the temporary accommodation.
- The rental cost of the initial accommodation **is at associate's cost and to be paid directly by the associate** to the accommodation provider. The cost will not be reimbursed / expense claimed as associates receive a relocation allowance to support any increase in the costs of initial stay.

Long-term Accommodation Search Support

Associates can seek support from the company to find long-term housing in Denmark. This request for the Long-term Accommodation Search Support may be ordered through the Relo App (in Be Cognizant). The accommodation search is company-funded and would be charged to the associate's project.

If the company is not able to appoint a vendor to assist for long term accommodation search service, the associates can avail help from local real estate agencies for home search service and reimburse the actual cost with necessary bills with a CAP amount of 11000 DKK.

The house finding service should be initiated by the associate before their arrival in Denmark so that they may move into the long-term accommodation upon arriving as soon as possible to avoid staying longer in temporary accommodation. The house finding service can be triggered only within the first 90 days of relocation into Denmark.

Please note that the project will also bear any taxes and social security payments that may arise on the company-funded long-term accommodation support

Registration Support

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration and deregistration are included in the welcome email that is sent by HRSS upon arrival in Denmark.

De-registration Support

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Denmark.

Lease Breakage

If the accommodation lease has to be terminated in Denmark following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams (Country Manager / Client Partner / Account Manager).

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Denmark.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

Process

For travel on Business Visits

Associates who are travelling to Denmark for Business Visit between 1-3 weeks can book their travel tickets and accommodation using travel provider [Amex \(GBT\)](#). All associates can access [Amex \(GBT\)](#) services via the Concur Travel Application available in 1C (one Cognizant)

For Relocation travels

Associates can book their travel tickets via [Amex \(GBT\)](#).

["Concur Travel" is not to be used for the booking of relocation related travel and accommodation.]

General Queries

Any query shall be directed to the Point of contact Relocation@cognizant.com.

Housing & Relocation POC

For all queries regarding Denmark relocation or any other European Country, please contact Relocation@cognizant.com.

10.0 Finland

11.1.1 International Inbound Relocation and Housing Policy – Finland (Existing hires)

Introduction

This policy is applicable to **all associates** who travel to Finland for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from **1st of January 2019**.

Exclusions

This policy **does not** cover -

- New hires who are hired outside Finland and travel to Finland
- Associates who are relocating to (or from) Finland for personal reasons
- Domestic relocations within Finland
- Associate leaving the company and relocating to another country

Business Visit Support

If the associates are traveling for Business Visits, they will be accommodated in hotels and the entire cost of the accommodation will be borne by the company. Company will also bear the other costs associated with the business visit as per the [Global T&E Policy](#).

If the travel period is longer than one month, associate should search for accommodation at an apartment. Associate can pay for the accommodation and get the expense reimbursed as per the Global T&E policy. To successfully claim accommodation costs via expenses official receipts from the accommodation provider must be obtained and submitted

There is no company support for dependent family travel during a business visit. Any such travel is a purely personal matter for the associate and will be at the associate's own expense.

Relocation Entitlement

Work Permit Processing

Associates relocating to Finland will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

Travel Cost

The associate's project will bear the expenses towards flight costs, excess baggage, and transport charges to the airport (in the home country) at the start of assignment. This would be governed by the Relocation Policy

Transportation in Finland

One-time transportation expense from point of arrival in Finland to first place of residence for associate and dependent(s) only. At the time of assignment completion, travel expenses from place of residence to airport can also be claimed. Public transport (train, bus, and tram) should be used whenever available / practical.

Support for Dependents

Assignees' dependents (spouse and children) can relocate to Finland if assignee's travel to Finland exceeds the duration specified in the section 3.3 in Relocation Policy

The support would include dependent visa processing, travel tickets to Finland and other elements

Travel Advance

Associates relocating from India to Finland

Associates will receive a travel advance of EUR 6,500 prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Finnish payroll in 7 equal instalments, starting from their 2nd month's pay in Finland. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

Associates relocating from other countries to Finland

Associates can reach out to their Finland Talent Management team to request for a salary advance.

One-time Allowance

Assignees will receive a one-time payout of EUR 3,500 gross through their first payroll processed in Finland. The payout is to defray initial accommodation costs that may be incurred in Finland at the start of the assignment. The associate is not expected to submit any receipts to receive the one-time payout.

The one-time allowance would be subject to appropriate Finnish taxes and social security deductions.

Initial Accommodation Support

Associates relocating to Finland can refer to the list of preferred accommodation providers in the Relo app for their initial accommodation. It is recommended to book a furnished apartment instead of a hotel as they are generally less expensive. The associate is responsible to book the initial accommodation themselves and pay for such accommodation directly to the accommodation provider. The initial accommodation is not to be reimbursed / expense claimed as associates receive a one-time relocation allowance, which should be used towards the costs of initial stay.

Long-term Accommodation Support

Associates can seek support from the company for long-term housing in Finland. The accommodation search is company-funded and would be charged to the associate's project. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

The associates are eligible for a limited scope accompanied search with the company identified DSP. The DSP will outline the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them.

The house finding service should be initiated by the associate before their arrival in Finland so that they may move into the long-term accommodation upon arriving as soon as possible in order to avoid staying in temporary accommodation which is usually more expensive. This service cannot be availed by the associates after 90 days of arrival in the host country.

Please note that the project will also bear any taxes and social security payments that may arise on the company-funded long-term accommodation support.

Registration Support

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration and deregistration are included in the welcome email that is sent by HRSS upon arrival in Finland.

De-registration Support

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Finland.

Lease Breakage

If the accommodation lease has to be terminated in Finland following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams (Country Manager / Client Partner / Account Manager).

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Finland.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

Process

For travel on Business Visits

Associates who are travelling to Finland for Business Visit can book their travel tickets and accommodation using travel provider [Amex \(GBT\)](#). All associates can access [Amex \(GBT\)](#) services via the Concur Travel Application available in One Cognizant.

For Relocation travels

Associates can book their travel tickets via [Amex \(GBT\)](#).

[“Concur Travel” is not to be used for the booking of relocation related travel and accommodation.]

Initial Accommodation Initiation

Initial accommodation bookings should be arranged by the associate as soon as they have the information that they are travelling to Finland. Associates are advised to book their initial accommodation at recommended providers who are listed in the Relo App (in BeCognizant).

Long-term Accommodation Search

All associates relocating to Finland are entitled to support from a DSP to find long term / permanent accommodation.

Associates travelling from India to Finland may order this service through the Relo App (in [One Cognizant](#)). The request raised in the Relo App will be routed to the appropriate DSP.

Associates travelling from other countries than India should reach out to the relocation helpdesk (Relocation@cognizant.com) for support. The associate will not be charged for the search support service.

The DSP will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied by DSP for viewings. After the accommodation is finalized by the associate, DSP will help with the lease negotiation and closure.

The DSP will explain to the associate the scope of their service at the outset. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost.

General Queries

Any query shall be directed to the Point of Contact Relocation@cognizant.com.

Housing & Relocation POC

For all queries regarding Finland relocation or any other European Country, please contact Relocation@cognizant.com.

12.0 France

12.1.1 Inbound Relocation

Introduction

This policy is applicable to **all associates** who travel to France for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from **1st November 2018**.

Exclusions This policy **does not** cover -

- New hires who are hired outside France and travel to France
- Associates who are relocating to (or from) France for personal reasons
- Domestic relocations within France
- Associate leaving the company and relocating to another country

Business Visit Support

If the associates are traveling for Business Visits, they will be accommodated in hotels and the entire cost of the accommodation will be borne by the company.

Company will also bear the other costs associated with the business visit as per the [Global T&E Policy](#).

There is no company support for dependent family travel during a business visit. Any such travel is a purely personal matter for the associate and will be at the associate's own expense.

Relocation Entitlement

Work Permit Processing

Associates relocating to France will receive support from the company for processing the work permits, where required. The cost of the work permit application & processing would be borne by the company.

Travel Cost

Associate's project will bear the expenses towards flight costs, excess baggage, and transport charges to the airport (in the home country) at the start of assignment. This would be governed by the Relocation Policy.

Travel Advance

Effective 1st March 2021, you will be paid a travel advance of €4,000 prior to your departure from India. This is to meet the initial costs of setting up your home when you first arrive in France.

The advance given for your travel will be recovered from your onsite pay in 6 (six) equal installments, beginning with any pay cycle after the 45th day of your travel. In case if you happen to return before the completion of installment period, then the entire balance would be deducted in your India Payroll as appropriate, if not settled.

Transportation in France

One-time transportation expense from point of arrival in France to first place of residence for associate and dependent(s) only. At the time of assignment completion, travel expenses from place of residence to airport can also be claimed. Public transport (train, bus, and tram) should be used whenever available / practical.

Support for Dependents

Assignees' dependents (spouse and children) can relocate to France if assignee's travel to France exceeds the duration specified in the section 3.3 in Relocation policy

The support would include dependent visa processing, travel tickets to France and other elements

Temporary Accommodation

Associates relocating to France are entitled to officially receipted temporary accommodation during their first 21 days in France. This request for the temporary accommodation may be ordered through the Relo App (in One Cognizant).

The company, a French relocation desk, can make the booking based on the associate's requirement – no of days, location etc. If the associate requests company's help in finding the temporary accommodation, any fees incurred to make the reservation would be charged to the associate's project.

The temporary accommodation cost is to be paid by the associate to the accommodation service provider directly and can be expense claimed for the first 21 days of stay. For any stay beyond the first 21 days in France, no expense claims for temporary accommodation will be entertained.

Long term housing costs (with the exception of lease breakage) e.g., the monthly rent payable for a privately leased apartment sourced via a real estate agent or direct from a private landlord may not be claimed as a temporary housing expense.

Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the associate. If the associate stays in un-receipted accommodation (e.g., with a friend, colleague) then no reimbursement claims can be made as sublease is not permitted

Long-term Housing Search Support

All associates relocating to France are entitled to support from a DSP to find long term / permanent accommodation. This service may be ordered through the Relo App (in [One Cognizant](#)). The associate will not be charged for this service.

In situations where the accommodation selected is via a real estate agent, the company will reimburse the real estate agent fees to a maximum of Euro 1500. All reimbursement claims should be made within the first 90 days of the expense being incurred. Associates should submit valid receipts to claim the real estate agent fees. Where a DSP has supported the home finding process the DSP will assist the associate

to obtain and validate the invoices when required. This service cannot be availed by the associates after 90 days of arrival in the host country.

The DSP will explain to the associate the scope of their service at the outset. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost.

Registration Support

Associates, and their dependents, will receive guidance from internal enabling functions to register with the local immigration authorities and collect the Residence Permits, CPAM registrations, and open their bank account. If a vendor is used to support the process the cost of the vendor support will be paid by the company and charged to the associate's project.

De-registration Support and Lease break support

Associates, and their dependents, will also receive support from the internal support functions to de-register with the local immigration authorities. A vendor (DSP) support can be requested by the French relocation desk to close the lease arrangements of the current accommodation (negotiate lease breakage, attend final inspection, and assist with checkout). DSP fees will be at the cost of the project that is picking up the rest of the outbound relocation costs.

Lease Breakage

If the accommodation lease has to be terminated in France following the change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement up to one month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams (Center Head / Project Manager).

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from France.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

Process

For travel on Business Visits

Associates can book their travel tickets and accommodation using travel provider [Amex \(GBT\)](#).

For Relocation travels

Associates can book their travel tickets via [Amex \(GBT\)](#).

Associates can initiate the request for long-term accommodation search support via the Relo App (in [One Cognizant](#)). Subsequently, the request is then routed to the appropriate DSP.

The DSP will work with the Associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the Associate would be accompanied by DSP for viewings. After the accommodation is finalized by the Associate, DSP will help with the lease negotiation and closure.

General Queries

Any query shall be directed to the Point of Contact as Relocation@cognizant.com.

Housing & Relocation POC

For all queries regarding France relocation or any other European Country, please reach out to Relocation@cognizant.com.

13.0 Germany

13.1.1 Inbound Relocation and Housing Policy

Introduction

This policy is applicable to **all associates** who travel to Germany for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from **1st January 2019**.

Exclusions

This policy **does not** cover -

- New hires who are hired outside Germany and travel to Germany
- Associates who are relocating to (or from) Germany for personal reasons
- Domestic relocations within Germany
- Associate leaving the company and relocating to another country

Business Visit Support

If the associates are traveling for Business Visits, they will be accommodated in hotels and the entire cost of the accommodation will be borne by the company.

Company will also bear the other costs associated with the business visit as per the [Global T&E Policy](#).

There is no company support for dependent family travel during a business visit. Any such travel is a purely personal matter for the associate and will be at the associate's own expense.

Relocation Entitlement

Work Permit Processing

Associates relocating to Germany will receive support from the company for processing the work permits, where required. The cost of the work permit application & processing would be borne by the company.

Travel Cost

Associate's project will bear the expenses towards flight costs, excess baggage, and transport charges to the airport (in the home country) at the start of assignment. This would be governed by the Relocation Policy

Transportation in Germany

One-time transportation expense from point of arrival in Germany to first place of residence for associate and dependent(s) only. At the time of assignment completion, travel expenses from place of residence to airport can also be claimed. Public transport (train, bus, and tram) should be used whenever available / practical.

Support for Dependents

Assignees' dependents (spouse and children) can relocate to Germany if assignee's travel to Germany exceeds the duration specified in the section 3.3 in Relocation Policy

The support would include dependent visa processing, travel tickets to Germany and other elements

Travel Advance

Associates relocating from India to Germany

Associates will receive a travel advance of EUR 4,000 prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's German payroll in 5 equal instalments, starting from their 2nd month's pay in Germany. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

Associates relocating from other countries to Germany

Associates can reach out to their German Talent Management team to request for a salary advance.

Temporary Accommodation

Associates relocating to Germany are eligible to receive temporary accommodation up to 45 days from the date of arrival and can be expense claimed up to 1500 EUROS. The costs should initially be paid by the associate directly with the initial accommodation provider and later can be expense claimed using valid receipts.

For Associate, who require immigration support -

Associates should contact DEUoffshore@cognizant.com for ordering immigration services.

Global Mobility engages a designated Relocation and Immigration service provider (DSP) in Germany to assist the associates (paid by Cognizant) with the post-arrival immigration obligations and initial accommodation booking. Upon ordering for immigration services, the associate will receive an email notification from the DSP with the option to book initial accommodation. It is the associate's

responsibility to book the initial accommodation with the DSP. Cognizant does not arrange initial accommodation booking on behalf of the associate.

For Associates, who do not require immigration support -

Associates are requested to book their temporary accommodation by logging into Relo app (in [One Cognizant](#)) and follow the instructions provided.

Long-term Accommodation Support

Associates can seek support from the company for long-term housing in Germany. The accommodation search is at the associate's cost and to be paid by the associate to the DSP directly.

This service may be ordered through the Relo App (in [One Cognizant](#)).

The house finding service should be initiated by the associate as soon as possible upon their arrival in Germany so that they may move into the long-term accommodation upon arriving as soon as possible in order to avoid staying in temporary accommodation which is usually more expensive. This service cannot be availed by the associates after 90 days of arrival in the host country.

Associates can initiate the request for long-term accommodation search support via the Relo App (in [One Cognizant](#)). Subsequently, the request is then routed to the appropriate DSP.

The DSP will work with the Associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the Associate would be accompanied by DSP for viewings. After the accommodation is finalized by the Associate, DSP will help with the lease negotiation and closure.

Registration Support

Associates, and their dependents, will receive guidance from DSP to register with the local immigration authorities and collect the Residence Permits.

De-registration Support

Associates, and their dependents, will also receive support from the internal support functions to de-register with the local immigration authorities.

Lease Breakage

If the accommodation lease has to be terminated in Germany following the change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams (Client Partner / Project Manager).

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Germany.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their

expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

Process

For travel on Business Visits

Associates can book their travel tickets and accommodation using travel provider [Amex \(GBT\)](#).

For Relocation travels

Associates can book their travel tickets via [Amex \(GBT\)](#).

General Queries

Any query shall be directed to Relocation@cognizant.com.

Housing & Relocation POC

For all queries regarding Germany relocation or any other European Country, please reach out to Relocation@cognizant.com.

14.0 Hong Kong

Initial Stay Policy

Associates moving to Hong Kong from their home country is eligible to receive temporary accommodation support of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of HKD 1395 per day for 21 days. **This policy is effective from 1st October 2020**

If the COVID quarantine requirement is equal to the initial stay period, an additional 7 days of initial stay will be provided at a cap of HKD 1395 per day for 7 days.

For dependents who are first time travelers and need to follow the government quarantine guideline like hotel quarantine and COVID test. These expenses are eligible for reimbursement.

The Global policy in Section 3 of the international relocation policy will apply for all other benefits related to relocation into Hong Kong

15.0 Hungary

15.1.1 Inbound Relocation Hungary

Introduction

This policy is applicable to **all associates** who travel to Hungary for business reasons – business visit or

relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from **1st of March 2020**.

Exclusions

This policy **does not** cover -

- New hires who are hired outside Hungary and travel to Hungary
- Associates who are relocating to (or from) Hungary for personal reasons
- Domestic relocations within Hungary
- Associate leaving the company and relocating to another country

Business Visit Support

If the associates are traveling for Business Visits, they will be accommodated in hotels and the entire cost of the accommodation will be borne by the company. Company will also bear the other costs associated with the business visit as per the [Global T&E Policy](#).

If the travel period is longer than one month, associate should search for accommodation at an apartment. Associate can pay for the accommodation and get the expense reimbursed as per the Global T&E policy. To successfully claim accommodation costs via expenses official receipts from the accommodation provider must be obtained and submitted.

There is no company support for dependent family travel during a business visit. Any such travel is a purely personal matter for the associate and will be at the associate's own expense.

Relocation Entitlement

Work Permit Processing

Associates relocating to Hungary will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

Travel Cost

The associate's project will bear the expenses towards flight costs, excess baggage, and transport charges to the airport (in the home country) at the start of assignment. This would be governed by the [International Relocation Policy](#).

Transportation in Hungary

One-time transportation expense from point of arrival in Hungary to first place of residence for associate and dependent(s) only. At the time of assignment completion, travel expenses from place of residence to airport can also be claimed. Public transport (train, bus, and tram) should be used whenever available / practical.

Support for Dependents

Assignees' dependents (spouse and children) can relocate to Hungary if assignee's travel to Hungary exceeds the duration specified in the [International Relocation Policy](#).

The support would include dependent visa processing, travel tickets to Hungary and other elements as mentioned in the [International Relocation Policy](#).

Travel Advance

Associates relocating from India to Hungary

Associates will receive a travel advance of EUR 3,500 prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Hungarian payroll in 5 equal instalments, starting from their 2nd month's pay in Hungary. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

Associates relocating from other countries to Hungary

Associates can reach out to their Hungary Talent Management team to request for a salary advance.

Initial Accommodation

Associates relocating to Hungary are eligible to expense claim initial 21 days of stay. Associates should order initial accommodation via the **relo app** and not via AMEX GBT.

The initial accommodation cost is to be paid by the associate to the accommodation service provider directly and can be claimed via the expense reimbursement process for the first 21 days of stay. For any stay beyond the first 21 days in Hungary, no expense claims for initial accommodation will be entertained.

Long term housing costs (with the exception of lease breakage) e.g., the monthly rent payable for a privately leased apartment sourced via a real estate agent or direct from a private landlord may not be claimed as a temporary housing expense.

Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the associate. If the associate stays in un-receipted accommodation (e.g., with a friend, colleague) then no reimbursement claims can be made as sublease is not permitted.

Long-term Accommodation Support

Associates can seek support from the company to find long-term housing in Hungary. The accommodation search is company-funded and would be charged to the associate's project. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

The associates are eligible for a limited scope accompanied search with the company identified DSP. The DSP will outline the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them.

The house finding service should be initiated by the associate before their arrival in Hungary so that they may move into the long-term accommodation upon arriving as soon as possible in order to avoid staying in temporary accommodation which is usually more expensive. This service cannot be availed by the associates after 90 days of arrival in the host country.

Please note that the project will also bear any taxes and social security payments that may arise on the company-funded long-term accommodation support.

Registration Support

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration and deregistration are included in the welcome email that is sent by HRSS upon arrival in Hungary.

De-registration Support

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Hungary.

Lease Breakage

If the accommodation lease has to be terminated in Hungary following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Project manager.

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Hungary.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

Process

For travel on Business Visits

Associates who are travelling to Hungary for Business Visit can book their travel tickets and accommodation using travel provider [Amex \(GBT\)](#). All associates can access [Amex \(GBT\)](#) services via the Concur Travel Application available on [Be Cognizant](#).

For Relocation travels

Associates can book their travel tickets via [Amex \(GBT\)](#).

[“Concur Travel” is not to be used for the booking of relocation related travel and accommodation.]

Initial Accommodation request

Initial accommodation bookings will be arranged via the immigration process through the local vendor.

Long-term Accommodation Search

All associates relocating to Hungary are entitled to support from a DSP to find long term / permanent accommodation.

Associates travelling to Hungary may order this service through the Relo App (in [Be.Cognizant](#)). The request raised in the Relo App will be routed to the appropriate DSP.

The associate will not be charged for the search support service.

The DSP will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied by DSP for viewings. After the accommodation is finalized by the associate, DSP will help with the lease negotiation and closure.

The DSP will explain to the associate the scope of their service at the outset. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost.

General Queries

Any query shall be directed to the Point of Contact as Relocation@cognizant.com.

Housing & Relocation POC

For all queries regarding Hungary relocation or any other country, please contact Relocation@cognizant.com.

16.0 India

16.1.1 Inbound Relocation- India

The India Inbound International Relocation policy defines the entitlements towards the reimbursement of relocation expenses for associates relocating and changing payroll from other Cognizant geographies to Cognizant, India. This policy is effective 01 August 2018.

Scope

The policy covers all associates relocating and changing payroll to India. For the purpose of the policy, associates are categorized as below.

- Category A: Foreign nationals relocating to India
- Category B: Indian nationals hired outside India and relocating to India
- Category C: Associates hired in India, moved onsite for long term deputation, and returning to India

Entitlements

The following table describes the entitlements under this policy

Category	Entitlement
Travel	Associate and their dependents travel as per the International Relocation Policy
Excess Baggage	Refer section 3.7 in Relocation Policy
Airport Transfers	Refer section 3.15 in Relocation Policy
India family member hospitalization insurance:	<p>India hires travelling on onsite assignment with host country payroll transfer, will have their prevailing India Medical Insurance cover (for employee + dependents) discontinued. Once the associate moves to the onsite geo, they shall be eligible to purchase India medical insurance cover for their dependents based in India. Premium paid towards purchasing this cover shall be reimbursed in the form of monthly allowance (a flat value across each level irrespective of the actual premium paid by the associate). Associate shall find more details on the policy/ process, here.</p> <p>This benefit is taxable in many locations. Cognizant will report the monthly allowance to payroll and withholding tax will be applied where required by law.</p>
FX charges	<ul style="list-style-type: none"> The company will allow reimbursement for FX charges in cases where FX charges are levied on HDFC forex card for payroll transfer assignments for India Outbound

Note:

- Associates are expected to raise their Air booking request only with Cognizant's Authorized Travel desk or Travel Agencies. Self-booking of tickets and subsequent claim for reimbursement is prohibited

- Associates relocating from onsite CDP to offshore CDP, the travel cost including Airport Transfers will be borne by the releasing project at onsite before they are moved to CDP
- **Claim Process:** Associates must follow the claims process as specified in the Global T&E under the section – “Expense Report Submission”
- **Cost Coding:** Associates must follow the cost coding guidelines as specified in the section 3.14 in Relocation policy
- For queries / support related to relocation to India, please write to Relocation@cognizant.com

■ **Booking Process:**

Since your travel involves a payroll change, you must initiate your relocation through the designated Relocation booking channels-

■ **US Outbound to India:**

- Associates need to raise the request on the Relo App available in One Cognizant. Once the request is raised and approved, [Amex \(GBT\)](#) relocation travel desk will do the fulfillment. **Note:** Associates should no longer book relocation travel in Concur
- If only dependents are relocating back, then associates will need to fill in the relocation form and mail it to the travel desk at [Amex \(GBT\)](#) for further processing.

■ **All Other Country Relocation:**

- Relocations initiated in all other countries MUST be requested to the travel desk by filling the [Relocation Travel Booking form](#) via e-mail to [Amex \(GBT\)](#)

Note: Associates should no longer book relocation travel in Concur. ESA location must be changed by associates HCM Manager before a request for relocation

- If only dependents are relocating back, then associates will need to fill in the relocation form and mail it to the travel desk at [Amex \(GBT\)](#) for further processing.

Offline Relocation Travel Booking Form:

https://be.cognizant.com/media/36835776/cognizant-offline-travel-booking-form_v5-0-21sept2021-003.xlsx

● **Approvals**

- **D+ in the project hierarchy:** Approves any exceptions
- **BU Project Manager:** Approves the claims submitted by the associate in ESA/ Concur

- **Finance:** Approves the claims submitted by associates towards reimbursement of relocation expenses
- **Responsibility Matrix**
 - **Associates:** Timely submission of expenses in line with the Company expense policy and exception approvals
 - **Project Manager:** Approval of receipts in ESA/Concur
 - **Supervisor:** Provides the Expense Report approval
- **Query Management**
 - All policy related queries may be routed to Relocation@cognizant.com
- **Exceptions Handling**
 - There is no policy to support initial stay in India after relocation back from an overseas assignment. However, as an exception if the Business Unit Director and above level approve Initial stay, the expenses towards the same may be claimed up to a maximum of 14 calendar days. The payment must be settled directly at the Guest House/Hotel
 - The approved initial stay expenses may be claimed through the reimbursement process with submission of invoice, D+ approval and a copy of the credit/debit card statement

The benefits of this policy are governed by the terms and conditions of employment in practice at Cognizant. This is subject to change from time to time. Cognizant reserves the right to amend its policies as necessitated. All statutory requirements are applicable as mandated by law.

17.0 **Indonesia**

17.1.1 **Inbound Relocation**

Initial Stay Policy

Associate will be entitled for hotel accommodation for the days that they remain on home country payroll as per the Business Travel policy limits

Once payroll is transferred to Indonesia associate is eligible to receive temporary accommodations of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of USD 85 per day for 21 days. Anything beyond 21 days will be at 100% associate cost. **This policy is effective from 1st October 2020**

The Global policy in Section 3 of the international relocation policy will apply for all other benefits related to relocation into Indonesia

18.1.1 Inbound Relocation

Introduction and purpose

This policy is applicable to all associates who travel to / from the Republic of Ireland (henceforth referred to as “Ireland”) for business reasons. *This also includes the assignees travelling from Northern Ireland (UK) to Ireland or vice-versa.*

It is intended to prescribe how the company will support associates with above normal accommodation costs and one-time relocation costs while they are in the country temporarily or during the initial period of a more permanent stay (which requires/ the associate to relocate their home to Ireland). The policy also addresses the support associates are entitled to receive on relocation out of Ireland.

Associates who “relocate” to Ireland should read this document before entering Ireland. This policy is effective from April 1st, 2018.

Because relocation may involve moving costs and higher than normal accommodation costs during the initial time living in the country, this policy has been created to define what financial support the company will provide to in-scope associates.

The document also contains the policy on company-paid accommodation when assignees are traveling for shorter durations.

Destination Information:

- All associates contemplating travelling to Ireland are **strongly encouraged** to view the free information on Ireland posted at:
<https://www.cognizantempowered.com/home/resources/ireland>
- Ireland HR Benefits: - <https://be.cognizant.com/sites/global-human-resources/ireland-human-resources>

Associate Types

1. Business travelers /Short term assignments (less than 90 days)
2. Medium term Assignments (90 – 270 days)
3. Long term Assignments / Permanent transfers (270+ days)

Business travelers and short-term assignments (STA): Duration: less than 90 Days

Associates who come to Ireland on business travel or for work for a period of time that is not expected to exceed 90 days. This may include associates employed by Cognizant in other countries that regularly come to Ireland without transferring employment or payroll to Ireland.

Business Travel does not include family accompanying the associate.

Mid-term Assignments: (MTA) Duration from 90 to 270 Days)

Associates who are planning to come to Ireland for *greater than 90 days but less than 270 days*

Such assignments are per company policy unaccompanied i.e., Cognizant does not support family members to accompany the associate. (Any such family travel is a private matter for the associate in which the company plays no role and provides no support

1. Long-term Assignments: (LTA) 270 days and above

Associates relocating to Ireland for a specific assignment or a permanent transfer that is anticipated to exceed 270 days in duration.

Such assignees may be accompanied by dependents provided the assignment conforms with the company policy for “dependent travel” and the family members are in scope of the policy for dependent travel support at the time the associate accepts their assignment (which will typically be assumed to be the date of the assignment letter). The company policy for dependent travel is contained within the Global T&E policy.

Relocation and Accommodation Application Process

Relocation travel to Ireland should be booked via our travel provider [Amex \(GBT\)](#).

Associate traveling to Ireland (from any country) can request for initial accommodation and home search support via the Relo App (one Cognizant portal: <https://onecognizant.cognizant.com>). More information regarding Ireland as a destination and company provided support will be available via the portal. Assignees are entitled to relocation support only if the associate raises the request through the Relo App.

General Queries

Any query regarding this policy should be directly to the relocation@cognizant.com

Exclusions:

The benefits / terms of this policy do not apply to associates who move or travel for the following reasons.

- Relocations for personal reasons
- Domestic relocation within Ireland
- Associates not previously employed by Cognizant before commencing work in Ireland

In case of doubt, please contact relocation@cognizant.com which supports Housing and Relocation to Ireland, and they can confirm which policy is applicable.

Overview of Relocation Policy

Duration of stay in Ireland	0-14 days	Business Travelers and short-term assignments (<90 days)	Medium duration assignments (90 - 270 days)	Longer assignments (>270 days) / permanent transfer
PURPOSE	Business Visit or Work		Work	
WHO TRAVELS	Associate only – no dependents		Associates / Family*	
RECOMMENDED ACCOMODATION SOLUTION	Hotel	Private accommodation Hotel may be used during the initial part of the stay.		
Relocation and temporary accommodation claim expenses	As Per Home Country T&E policy	Associates not on Irish payroll may claim expenses as per the Home Country T&E policy. Associates on Irish payroll will receive 30 days of initial accommodation support through the DSP	Associates on Irish payroll will receive 30 days of initial accommodation support through the DSP	Associates on Irish payroll and their eligible Family* will receive 30 days of initial accommodation support through the DSP

* Family in this context is dependents as allowed to travel at company cost per section 3.3 in Relocation Policy. Families relocating together should plan their relocation in advance and work with the Destination Vendor to procure their own accommodation on arrival in IE.

Expenses and claims – allowed under this policy:

Associates, who will transfer to the Irish Payroll are allowed to claim the following.

Transportation in Ireland

One-time transportation expense from point of arrival in Ireland to first place of residence for associate and dependent(s) only. At the time of assignment completion, travel expenses from place of residence to airport can also be claimed. Public transport (train, bus, and tram) should be used whenever available / practical. These expenses should be claimed through the expense process.

Initial Stay

Associates are eligible to receive Temporary Accommodation Support through a Destination Service Provider (DSP) during the first 30 days of relocation to Ireland. The daily costs of stay in Temporary

Accommodation (excluding meals) is paid by the project for a maximum of 30 days from date of arrival in Ireland on actuals to the accommodation service provider directly.

No cash / reimbursement will be provided in lieu of the initial accommodation support if the associate wants to choose their own accommodation outside the support provided by DSP.

Booking for initial accommodation can be made through Relo App in Be.Cognizant

Cash Flow (advances) and expense claim

- Associates relocating to Ireland from India will typically receive a cash advance from Home Country employer that is repayable in instalments from their Irish salary as specified in their assignment letter. This cash flow advance is intended to assist associates to pay for living expenses up to the time they receive their first salary in Ireland and may also support associates to fund advances required for apartment rental deposits / guarantees which are typically 2 month's rents in Ireland.
- For associates relocating from other countries, salary advance can be requested with the local Talent Manager. Salary advance may be provided based on approvals from Talent Manager. The advance will be recovered in installments as per the communication.
- Associates are also advised to reclaim expenses under this policy on a timely basis to reduce any cash flow pressures that may arise during the initial period of their assignment.

Lease Breakage at the time of leaving Ireland

If the apartment lease has to be terminated following a change to the assignment duration / location by the Company before the end of the lease period, you can claim reimbursement of the expenses e.g., rent payable from the date you vacate the property to the end date of the lease or notice period (whichever is shorter). The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams.

Such reimbursements shall be restricted to a maximum of two months' actual rent or €3,000 (excluding maintenance cost), whichever is lower. The reimbursements are dependent on associate furnishing supporting documents. In case of any exceptions beyond the stated reimbursement limit Relocation Manager and COO approval would be additionally needed to claim the reimbursements.

Expense reimbursements towards lease breakage is a taxable benefit. Company will pick up any tax liability that may arise in Ireland (only). This will reflect in your payslips (and year end statement of earnings necessary to support your tax filings), as appropriate.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay in Ireland before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

To ensure that relocation expenses can be processed before employees come off Ireland payroll and lose the ability to submit expenses through the expense system, it is highly recommended that all lease breakage expense claims be submitted for processing at least 2 weeks before the associate comes off Ireland payroll.

Scenario	Cost	Cost Allocation
Associate moves from Ireland to home country or another location due to early end of assignment (client driven)	Lease Breakage and Travel Costs	Current account Team
Associate moves to offshore (personal choice or emergency)	Lease Breakage and Travel Costs	Associate responsible for lease and travel costs (travel costs may be reimbursed at business discretion if assignment is ended by associate)
Associate on long term sick leave while in Ireland returns to work in Ireland, No assignment found and therefore associate repatriates to home country	Lease Breakage and Travel costs	Charge to Ireland operations. (Talent manager to guide on how to do this and to approve)

Relocation Vendor Support – Private Accommodation:

Cognizant has agreed a relocation Vendor to provide associates with appropriate advice and guidance concerning their move to Ireland via relocation portal. Associates may choose to receive the following support -

- Free and useful Information on Ireland like area guides, transportation, expat communities etc. which are useful for expats to settle down in Ireland
- (<https://www.cognizantempowered.com/home/resources/ireland>)
- Support to book initial accommodation for 30 days from the date of arrival
- Support for finding private accommodation in Ireland based on the associate's criteria like location, cost, etc.
- All associates are required to initiate their relocation support via the Relo App in One Cognizant portal before they arrive to Ireland for their relocation support in booking initial accommodation and for the home search support. The Relo App will stay open after the associate arrives in Ireland up until the employee closes their relocation in the system. This service cannot be availed by the associates after 90 days of arrival in the host country.
- Associates will have to raise their request for Destination Vendor support in the Relo app and it will be notified to their manager. The company will pay for all approved services directly to the vendor. Typically, the service that will be approved is 30 days of initial accommodation and a one day accompanied home search package with lease negotiation / closure support as a follow up. The Destination Vendor will work directly with the associate in booking initial accommodation and finding private accommodation
- Associates are expected to provide necessary information / documents in time to the Destination Vendor to aid the accommodation search

- Associates requesting for additional services beyond the normal company approved package can place a request with the destination vendor for additional services at their own cost.

Contact details:

Recommended websites:

Free information on moving to Ireland

Website: <https://www.cognizantempowered.com/home/resources/ireland>

Ireland “Destination Vendor”

“Dwellworks”

Email:

Telephone:

Website:

Cognizant desk leader:

“Global relocation company”

Bristol Global Mobility

Website: <http://www.bristolglobal.com/>

Ireland relocations please initiate your relocation in the “Relo App” in “One Cognizant” and navigate to the “Have a Question” button, if required. Once your relocation is approved and you have selected specific supplier services you may contact the direct supplier using the contact information on the “Suppliers” tab in your dashboard.

General Accommodation queries:

relocation@cognizant.com

19.0 Italy

19.1.1 Inbound Relocation TBD—Contact Local HR for details of allowances

20.0 Japan

Initial Stay Policy

Associates moving to Japan from their home country is eligible to receive temporary accommodation support of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of 15238 JPY per day for 21 days. **This policy is effective from 1st October 2020**

The Global policy in Section 3 of the international relocation policy will apply for all other benefits related to relocation into Japan

21.0 KSA

21.1.1 Inbound Relocation TBD—Contact Local HR for details of allowances

21.1.2 Short Term Work Visa Policy – See this [link](#)

22.1.1 International Relocation & Housing

Introduction

This policy is applicable to **all associates** who travel to Latvia for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from **1st September 2018**.

Exclusions

This policy **does not** cover -

- New hires who are hired outside Latvia and travel to Latvia
- Associates who are relocating to (or from) Latvia for personal reasons
- Domestic relocations within Latvia Associate leaving the company and relocating to another country

Business Visit Support

If the associates are traveling for Business Visits, they will be accommodated in hotels and the entire cost of the accommodation will be borne by the company. Company will also bear the other costs associated with the business visit as per the [Global T&E Policy](#).

There is no company support for dependent family travel during a business visit. Any such travel is a purely personal matter for the associate and will be at the associate's own expense.

Relocation Entitlement

Work Permit Processing

Associates relocating to Latvia will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

Travel Cost

Associate's project will bear the expenses towards flight costs, excess baggage, and transport charges to the airport (in the home country) at the start of assignment. This would be governed by the Relocation Policy

Transportation in Latvia

One-time transportation expense from point of arrival in Latvia to first place of residence for associate and dependent(s) only. At the time of assignment completion, travel expenses from place of residence to airport can also be claimed. Public transport (train, bus, and tram) should be used whenever available / practical.

Support for Dependents

Assignees' dependents (spouse and children) can relocate to Latvia if assignee's travel to Latvia

exceeds the duration specified in the section 3.3 in Relocation policy. The support would include dependent visa processing, travel tickets to Latvia and other elements

Travel Advance

Associates relocating from India to Latvia

Associates will receive a travel advance of EUR 4,000 prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Latvian payroll in 5 equal instalments, starting from their 2nd month's pay in Latvia. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

Associates relocating from other countries to Latvia

Associates can reach out to their Latvian Talent Management team to request for a salary advance.

One-time Allowance and Support for Temporary Accommodation

Assignees will receive a one-time payout of €1,300 through the first payroll processed in Latvia. The payout is to defray initial accommodation costs that may be incurred in Latvia at the start of the assignment. Associate is not expected to submit any receipts to receive the one-time payout. The one-time allowance would be subject to appropriate Latvian taxes and social security deductions

- Associates can request for temporary accommodation arrangements via AMEX.
- Associate will bear full expenses for any stay in the hotel / service apartment.

Long-term Accommodation Search Support

Associates can seek support from company for finding long-term housing in Latvia. The support is company funded and will be charged to the associate's project.

The associates are eligible for a limited scope accompanied search with identified DSP. The DSP will also support the associates with contract formalities once the house is finalized. The DSP will outline to the associate the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them.

Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

Registration Support

Associates, and their dependents, will receive support from the DSP to register with the local immigration authorities and collect the Residence Permits.

De-registration Support

Associates, and their dependents, will also receive support from the DSP to de-register with the local immigration authorities at the end of their assignment in Latvia.

Lease Breakage

If the accommodation lease has to be terminated in Latvia following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to two month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams (Center Head / Project Manager). Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Latvia.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

Process

For travel on Business Visits

Associates can book their travel tickets and accommodation using travel provider [Amex \(GBT\)](#).

For Relocation travels

Associates can book their travel tickets via [Amex \(GBT\)](#).

Temporary Accommodation Booking

Associates relocating to Latvia can request for temporary accommodation. Associates relocating to Latvia can book their initial accommodation via AMEX.

The rental cost of the initial accommodation is at the associate's cost and to be paid directly by the associate to the accommodation provider.

The cost will not be reimbursed as associates receive a relocation allowance to support in the costs of initial stay.

Long-term Accommodation Search

Associates can initiate the request for long-term accommodation search support upon reaching Latvia. The request should be initiated with the Relocation team (Relocation@cognizant.com.) who would then route it to the appropriate DSP.

The DSP will work with the Associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the Associate would be accompanied by DSP for viewings. After the accommodation is finalized by the Associate, DSP will help with the lease negotiation and closure.

Kindly note that -

- The accompanied search with the DSP is restricted to a scope that will be explained at the outset. Any cost associated with additional time for accompanied search will be borne by the associate. The Associate will have to settle the additional costs directly with the DSP

The long-term accommodation search should be requested within the first 30 days of relocating to Latvia. This service cannot be availed by the associates after 90 days of arrival in the host country.

General Queries

Any query shall be directed to Relocation@cognizant.com

Housing & Relocation POC

For all queries regarding Latvia relocation or any other European Country, please reach out to Relocation@cognizant.com

23.1.1 International Relocation for existing hires

Introduction

This policy is applicable to all associates who travel to Lithuania for business reasons. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from 1st of September 2019.

Exclusions:

This policy does not cover -

- New hires who are hired outside Lithuania and travel to Lithuania
- Associates who are relocating to (or from) Lithuania for personal reasons
- Domestic relocations within Lithuania
- Associate leaving the company and relocating to another country

Business Visit Support

If the associates are traveling for Business Visits, they will be accommodated in hotels and the entire cost of the accommodation will be borne by the company. Company will also bear the other costs associated with the business visit as per the [Global T&E Policy](#).

If the travel period is longer than one month, associate should search for accommodation at an apartment. Associate can pay for the accommodation and get the expense reimbursed as per the Global T&E policy. To successfully claim accommodation costs via expenses official receipts from the accommodation provider must be obtained and submitted

There is no company support for dependent family travel during a business visit. Any such travel is a purely personal matter for the associate and will be at the associate's own expense.

Relocation Entitlement

Work Permit Processing Associates relocating to Lithuania will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

Travel Cost The associate's project will bear the expenses towards flight costs, excess baggage, and transport charges to the airport (in the home country) at the start of assignment. This would be governed by the Relocation Policy

Transportation in Lithuania One-time transportation expense from point of arrival in Lithuania to first place of residence for associate and dependent(s) only. At the time of assignment completion, travel expenses from place of residence to airport can also be claimed. Public transport (train, bus, and tram) should be used whenever available / practical.

Support for Dependents Assignees' dependents (spouse and children) can relocate to Lithuania if assignee's travel to Lithuania exceeds the duration specified in section 3.3 in Relocation Policy. The support would include dependent visa processing, travel tickets to Lithuania and other elements

Travel Advance

Associates relocating from India to Lithuania

Associates will receive a travel advance of EUR 4,000 prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Lithuanian payroll in 5 equal instalments, starting from their 2nd month's pay in Lithuania. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

Associates relocating from other countries to Lithuania

Associates can reach out to their Lithuania Talent Management team to request for a salary advance.

Housing Allowance

Assignees will receive Housing Allowance during your secondment period. If they are travelling alone, they will receive monthly Housing Allowance of **Euro 100**. If their dependent(s) travel to the Host Country, and the work permit is sponsored by the company, they will then receive a monthly Housing Allowance of **Euro 200** from the date of dependent(s) presence or the date of intimation to the HR (whichever is later).

The payout of the Housing Allowance would be monthly and would be based on the following condition-

- If the assignee payroll start date is on or before 15th of the current month, Housing Allowance would be effective from the 1st day of same month
- If the assignee payroll start date is after 15th of the current month, Housing Allowance would be effective from the 1st day of the following month

If the assignee's dependent(s) travel back to the Home Country for more than 3 continuous months, then the Housing Allowance will only be **Euro 100 per month** from the effective date of dependent(s) travel. Housing Allowance will move back to **Euro 200 per month** from their effective return date.

One-time Allowance and Initial Accommodation Support

Assignees will receive a one-time payout of EUR 1546.80 gross through their first payroll processed in Lithuania. The payout is to defray initial accommodation costs that may be incurred in Lithuania at the start of the assignment. The associate is not expected to submit any receipts to receive the one-time payout. The one-time allowance would be subject to appropriate Lithuanian taxes and social security deductions.

Associates can book their initial accommodation via [Amex \(GBT\)](#).

The associate is responsible to pay for such accommodation directly to the accommodation provider that is selected by the associate. It is recommended to book a furnished apartment (for which accommodation service provider are listed in [Amex \(GBT\)](#) instead of a hotel as these are generally less expensive.

The initial accommodation is not to be reimbursed / expense claimed as associates receive a relocation allowance which should be used towards the costs of initial stay.

In exceptional cases where the company is billed by the DSP for associates' initial accommodation, the actual costs will be recovered via the associates' Lithuanian payroll.

Long-term Accommodation Support

Associates can seek support from the company for long-term housing in Lithuania. The accommodation search is company-funded and would be charged to the associate's project. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

The associates are eligible for a limited scope accompanied search with the company identified DSP. The DSP will outline the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them.

The house finding service should be initiated by the associate before their arrival in Lithuania so that they may move into the long-term accommodation upon arriving as soon as possible in order to avoid staying in temporary accommodation which is usually more expensive. This service cannot be availed by the associates after 90 days of arrival in the host country.

Please note that the project will also bear any taxes and social security payments that may arise on the company-funded long-term accommodation support.

Registration Support

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration and deregistration are included in the welcome email that is sent by HRSS upon arrival in Lithuania.

De-registration Support

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Lithuania.

Lease Breakage

If the accommodation lease has to be terminated in Lithuania following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from the Project Manager.

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Lithuania.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

Process

For travel on Business Visits

Associates who are travelling to Lithuania for Business Visit can book their travel tickets and accommodation using travel provider [Amex \(GBT\)](#). All associates can access [Amex \(GBT\)](#) services via the Concur Travel Application available in [Be.Cognizant](#).

For Relocation travels

Associates can book their travel tickets via [Amex \(GBT\)](#).

[“Concur Travel” is not to be used for the booking of relocation related travel and accommodation.]

Initial Accommodation Initiation

Initial accommodation bookings should be arranged by the associate as soon as they have the information that they are travelling to Lithuania.

All associates are required to request their initial accommodation via [Amex \(GBT\)](#)

Long-term Accommodation Search

All associates relocating to Lithuania are entitled to support from a DSP to find long term / permanent accommodation.

Associates travelling from India to Lithuania may order this service through the Relo App (in [Be.Cognizant](#)). The request raised in the Relo App will be routed to the appropriate DSP.

Associates travelling from other countries than India should reach out to the relocation helpdesk (Relocation@cognizant.com) for support.

The associate will not be charged for the search support service.

The DSP will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied by DSP for viewings. After the accommodation is finalized by the associate, DSP will help with the lease negotiation and closure.

The DSP will explain to the associate the scope of their service at the outset. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost.

General Queries - Any query shall be directed to Relocation@cognizant.com

Housing & Relocation POC

For all queries regarding Lithuania relocation or any other European Country, please contact Relocation@cognizant.com.

24.0 Luxembourg

24.1.1 Inbound Relocation and Accommodation - Luxembourg

Introduction and purpose

This policy is applicable to all associates who travel to Luxembourg for business reasons.

It is intended to prescribe how the company will support associates with above normal accommodation costs and one-time relocation costs while they are in the country temporarily or during the initial period of a more permanent stay (which requires the associate to relocate their home to Luxembourg).

Associates who “relocate” to Luxembourg should read this document before entering Luxembourg. This policy version is effective for all associates who relocate to Luxembourg with effect from the policy date.

Because relocation may involve moving costs and higher than normal accommodation costs during the initial time living in the country this policy has been created to define what financial support the company will provide to in-scope associates.

Associate Types

1. Business travelers /Short term assignments
2. Medium term Assignments
3. Long term Assignments / Permanent transfers (to Luxembourg)

Business travelers and short-term assignments (STA): Duration: less than 90 Days

Associates who come to Luxembourg on business visits or for work for a period of time that is not expected to exceed 90 days. This may include associates employed by Cognizant in other countries that regularly come to Luxembourg without transferring employment or payroll to Luxembourg.

Business Travel is an event undertaken by associates alone and does not involve family accompanying the associate and or a change of employment / payroll to the host country.

Mid-term Assignments: (MTA) Duration from 90 to 180 Days)

Associates who are planned to come to Luxembourg for greater than 90 days but less than 180 days

Such assignments are per company policy unaccompanied i.e., Cognizant does not support family members to accompany the associate. (Any such family travel is a private matter for the associate in which the company plays no role and provides no support)

Long-term Assignments: (LTA) 180 days and above

Associates relocating to Luxembourg for a specific assignment or a permanent transfer that is anticipated to exceed 180 days in duration.

Such assignees may be accompanied by dependents provided the assignment conforms with the company policy for “dependent travel” and the family members are in scope of the policy for dependent travel support at the time the associate accepts their assignment (which will typically be assumed to be the date of the assignment letter). The company policy for dependent travel is contained within the section 3.3 in Relocation Policy

General Queries

Any query regarding this policy should be directly to the Relocation@cognizant.com

Exclusions:

The benefits / terms of this policy do not apply to associates who move or travel for the following reasons.

- Relocations for personal reasons
- Domestic relocation within Luxembourg
- Associates not previously employed by Cognizant before commencing work in Luxembourg

In case of doubt, please contact the Housing and Relocation Manager to confirm which policy is applicable to you.

Overview of Relocation Policy

Duration of stay in Luxembourg	0-14 days	Business Travelers and short-term assignments (<90 days)	Medium duration assignments (90-180 days)	Longer assignments (>180 days) / permanent transfer

PURPOSE	Business Visit or Work	Work
WHO TRAVELS	Associate only – no dependents	Associates / Family *
RECOMMENDED ACCOMODATION SOLUTION	Hotel / accommodation booking via Concur	Initial accommodation can be booked via DSP, at associate cost to be paid directly to vendor Own accommodation for longer term stays. Long term search support by DSP which is paid for by the company
Relocation and temporary accommodation claim expenses	Per home country T&E policy	Associates not on Luxembourg payroll may claim expenses as per the home country T&E policy. No expense claim allowed in respect of temporary accommodation costs paid directly by the company and not charged to the associate Associates on Luxembourg payroll will receive a one-time relocation allowance of EUR 2,000 per relocation in their first Luxembourg payroll

* Family in this context is dependents as allowed to travel at company cost per section 3.3 in Relocation policy

Expenses and claims – allowed under this policy:

Associates, who will transfer to the Luxembourg Payroll are allowed to claim the following relocation expenses -

Cash Flow (advances)

- Associates relocating to Luxembourg from India directly will typically receive a cash advance of 4000 EUR from home county employer that is repayable in instalments from their Luxembourg salary as specified in their assignment letter. This cash flow advance is intended to assist associates to pay for living expenses up to the time they receive their first salary in Luxembourg.
- Associates relocating to Luxembourg from other parts of the world who do not automatically get a cash advance may request an advance, if required, by submitting their request to Luxembourg Talent Manager.

One-time Allowance

- Assignees will receive a one-time payout of EUR 2,000 gross through their first payroll processed in Luxembourg. The payout is to defray initial accommodation costs that may be incurred in Luxembourg at the start of the assignment
- The associate is not expected to submit any receipts to receive the one-time payout
- The one-time allowance would be subject to appropriate Luxembourg taxes and social security deductions

Initial Accommodation:

Associates travelling to Luxembourg will receive a one-time payout of EUR 2,000 gross through their first payroll processed in Luxembourg. The payout is to defray initial accommodation costs that may be incurred in Luxembourg at the start of the assignment. Associates relocating to Luxembourg can book their initial accommodation using Cognizant authorized DSP. Please reach out to the relocation helpdesk to initiate this request (Relocation@cognizant.com).

- Associates relocating to Luxembourg can book their temporary accommodation using Cognizant authorized DSP. Please reach out to the relocation helpdesk to initiate the request Relocation@cognizant.com
- Subsequently, the request is routed to the appropriate DSP.
- Associate will receive an email from the DSP when the travel tickets to Luxembourg are approved.
- The DSP will take the associate's request into consideration, like location, duration of stay etc., when booking the temporary accommodation.
- Based on the preferences shared by the associate, the DSP will proceed to make appropriate reservations and share details with the associate.
- Please note that the associate will have to adhere to the rules and regulations that govern the temporary accommodation.
- The temporary accommodation is at associate cost and is to be paid by the associate to the accommodation service provider directly.

Long term home search support:

- The accommodation search is paid for by the Company and the costs will be allocated to the associate's project, including any taxes or social security charges that may be levied on the vendor fees
- Associates can initiate the request for long-term accommodation search support via the Relo App (in One Cognizant). Subsequently, the request is then routed to the appropriate DSP.
- The DSP will work with the Associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the Associate would be accompanied by DSP for viewings. After the accommodation is finalized by the Associate, DSP will help with the lease negotiation and closure.
- The house finding service should be initiated by the associate as soon as possible upon their arrival in Luxembourg so that they may move into the long-term accommodation upon arriving as soon as possible in order to avoid staying in temporary accommodation which is usually more expensive. This service cannot be availed by the associates after 90 days of arrival in the host country.
- Please note that no payout / reimbursement would be allowed if the associate decides not to utilize the services of the DSP identified by Cognizant
- The vendor cost and related gross-ups would be charged in full to the associate's project even if the associate initiates the service request and fails to follow through the whole process

Lease Breakage at the time of leaving Luxembourg

- If the apartment lease has to be terminated following a change to the assignment duration / Country by the Company before the end of the lease period, you can claim reimbursement of

the deposit amount foregone by you and any rent payable after you have moved out. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams.

- Such reimbursements shall be restricted to a maximum of three months' actual rent (excluding maintenance cost) and is dependent on associate furnishing supporting documents.
- All lease breakage claim shall be reviewed and approved by the Project Manager before they will be processed by finance
- All lease breakage expense claims should be submitted to Finance for processing before the associate comes off Luxembourg payroll.

Service and Policy feedback / escalations.

If any associate or manager is unhappy with the terms of this policy or recommends changes, they may give their feedback and expect a response from Relocation@cognizant.com

All feedback on the vendor service should be provided to the Cognizant desk manager at the Vendor and to the Cognizant process owner contactable at Relocation@cognizant.com

[All escalations will be logged and reviewed monthly so that vendor service can be improved over time and policy updated as appropriate.](#)

Contact détails :

Luxembourg "Destination Vendor"

"Eurohome Relocation Services B.V"

Email : belux-cognizant@eurohome-relocation.com

Telephone : +31 (0) 70 30 11 319

Website : <http://www.eurohome-relocation.com/en/eurohome.aspx>

Cognizant desk: Tjitske van der Veen

General Accommodation queries: Relocation@cognizant.com

25.0 Malaysia

Initial Stay Policy

Associate will be entitled for hotel accommodation for the days that they remain on home country payroll as per the Business Travel policy limits

Once payroll is transferred to Malaysia associate is eligible to receive temporary accommodations of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of 429 MYR per day for 21 days. Anything beyond 21 days will be at 100% associate cost. **This policy is effective from 1st October 2020**

The Global policy in Section 3 of the international relocation policy will apply for all other benefits related to relocation into Malaysia.

26.0 Netherlands

26.1.1 Relocation and Accommodation

Introduction and purpose

This policy is applicable to all associates who travel to the Netherlands for business reasons. **This policy is effective from 1st of July 2020.**

It is intended to prescribe how the company will support associates with above normal accommodation costs and one time relocation costs while they are in the country temporarily or during the initial period of a more permanent stay (which requires the associate to relocate their home to The Netherlands).

Associates who “relocate” to the Netherlands should read this document before entering The Netherlands .This policy version is effective for all associates who relocate to the Netherlands with effect from the policy date.

Because relocation may involve moving costs and higher than normal accommodation costs during the initial time living in the country this policy has been created to define what financial support the company will provide to in-scope associates.

The document also contains the company policy on company paid / provided accommodation which will apply when associates stay in a “corporate apartment”. Associates that utilize corporate apartment should read the “corporate accommodation protocol” in conjunction to this policy document.

For introductory information about The Netherlands please click the following link:

<https://www.cognizantempowered.com/home/resources/nl>

Associate Types

1. Business travelers /Short term assignments
2. Medium term Assignments
3. Long term Assignments / Permanent transfers (to The Netherlands)

Business travelers and short-term assignments (STA): Duration: less than 90 Days

Associates who come to the Netherlands on business visits or for work for a period of time that is not expected to exceed 90 days. This may include associates employed by Cognizant in other countries that regularly come to The Netherlands without transferring employment or payroll to The Netherlands.

Business Travel is an event undertaken by associates alone and does not involve family accompanying the associate and or a change of employment / payroll to the host country.

Mid-term Assignments: (MTA) Duration from 90 to 180 Days)

Associates who are planned to come to The Netherlands for greater than 90 days but less than 180 days

Such assignments are per company policy unaccompanied i.e., Cognizant does not support family members to accompany the associate. (Any such family travel is a private matter for the associate in which the company plays no role and provides no support)

Long-term Assignments: (LTA) 180 days and above)

Associates relocating to the Netherlands for a specific assignment or a permanent transfer that is anticipated to exceed 180 days in duration.

Such assignees may be accompanied by dependents provided the assignment conforms with the company policy for “dependent travel” and the family members are in scope of the policy for dependent travel support at the time the associate accepts their assignment (which will typically be assumed to be the date of the assignment letter). The company policy for dependent travel is contained within the Relocation policy which may be found using the link:

“The Relo App” / Relocation and Accommodation Application Process

All relocations to the Netherlands (from India) and all related support must be requested through the “The Relo App” in One Cognizant. <https://onecognizant.cognizant.com/>.

It is necessary to register the relocation in the Relo App in order to claim any expenses or other services related to the relocation.

Travel should be booked through the appropriate channel also:

- All India outbound relocation travel must be requested through the required portal (“my travel”).
- Relocations to the Netherlands from other countries must be requested via our corporate travel provider ([Amex \(GBT\)](#)) on a manual form. [Relocation Travel Booking Form](#)
- No relocation travel or accommodation may be booked in Concur online booking portal. Online travel booking is only available for “business travel” i.e., travel that is not relocation (involving a payroll transfer to the Netherlands).

Temporary housing (including corporate housing) for associates relocating to The Netherlands may be requested in the “Relocation App” in 1C.

More information regarding the accommodation application and approval process will be available via the Relo App.

There are 3 levels of service available in the app:

- Basic / free support including information about the Netherlands and links to this policy is available to all associates who relocate to The Netherlands to assist them with understanding the practical aspects of their relocation and living in The Netherlands
- A “plus” service (billed directly to the company) which includes “destination vendor” assistance, to procure private housing in The Netherlands, which is something that all associates relocating for > 180 days are required to do. People that will only stay in corporate accommodation or will otherwise not require house finding assistance (e.g., because they will stay with family or friends) do not require this service.
- Additional services including accompanied home search is available from the “destination vendor” on request. The vendor will explain what fees are chargeable for these services.

Relocation Vendor fees

- There will be no fee charged for the “basic / free” support via the portal.
 - o Any associate from any location exploring a move to The Netherlands may enter the portal to obtain this information.
 - o It is mandatory for associates from locations (e.g., India) for which the portal is live to enroll in the portal and view this information.
- The “plus service” and any additional services ordered from the destination vendor will bear fees. All fees will be invoiced to the company and charged to the project code of the relocating associate.
- Any fees and costs incurred beyond the associate relocation expense claim limit will be payable by the associate (see “expenses and claims – allowed under this policy” section of this document)

General Queries: Any query regarding this policy should be directly to the Relocation@cognizant.com

Exclusions: The benefits / terms of this policy do not apply to associates who move or travel for the following reasons.

- Relocations for personal reasons
- Domestic relocation within the Netherlands
- Associates not previously employed by Cognizant before commencing work in The Netherlands

In case of doubt, please contact the Netherlands Talent Management team or the Housing and Relocation manager to confirm which policy is applicable to you.

Travel Advance

Associates relocating from India to the Netherlands

Associates will receive a salary advance (sometimes also referred to as ‘travel advance’) of EUR 4,000 prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The advance will be recovered via the associate’s Dutch payroll in 5 equal instalments, starting from their 2nd month’s pay in the Netherlands. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

Associates relocating from other countries to the Netherlands

Associates can reach out to their Netherlands Talent Management team to request for a salary advance.

One-time Allowance

Associates have an option to either select their own initial accommodation support (referred providers are listed in the relo app) or stay at a corporate apartment (to be requested via the relo app) or choose their own accommodation service provider.

Associates who choose the corporate apartment, for their initial stay arrangements, will receive a one-time payout of EUR 1,250 EUR (AD-) / 2,000 EUR (D+)

For those associates who do not avail the corporate apartment, will receive a one-time payout of EUR 1,750 EUR (AD-) / 2,500 EUR (D+).

The one-time payout processing will happen along with first payroll paid out in the Netherlands. Associates are not expected to submit any receipts to receive the one-time payout.

Initial Stay

Initial stay bookings should be arranged by the associate as soon as they have the information that they are travelling to the Netherlands.

Associates have an option to either select their own initial accommodation support (referred providers are listed in the relo app) or stay at a corporate apartment (to be requested via the relo app) or choose their own accommodation service provider.

Associates should bear in mind that it is necessary to register at the initial accommodation address for immigration purposes; hence, accommodation via AirBnB or a hotel is generally not recommended as it is not always possible to register with the city town hall using an AirBnB address.

In case of limited availability at the corporate apartments, priority will be given to associates travelling on short-term work permit.

Associates are required to **opt in / out of corporate accommodation before the start of the assignment as it affects the relocation allowance pay out**; associates cannot switch between **Relocation & Housing Policy – the Netherlands** the corporate or private accommodation stay after their arrival in the Netherlands.

Further details regarding initial stay bookings at accommodation providers as well as corporate apartments are listed below.

Initial Stay Booking at Accommodation Providers

Associates can request for the temporary accommodation via Amex or directly book the initial accommodation with an accommodation provider. Contact details are available at the 'initial accommodation' section of the Relo App on Be Cognizant (please navigate to <https://be.cognizant.com/> -> Our Org -> Corporate and Enabling Functions -> Global Mobility -> International Relocation -> Relo app).

Associate has to pay the provider directly for the accommodation cost based on their initial stay booking. The accommodation cost cannot be reimbursed / expense claimed as associates receive a relocation allowance, which should be used towards the costs of initial stay.

All business transactions should be completed between the initial stay providers and the associates themselves. Cognizant is not involved in the settling of any disputes or payments.

Corporate Apartment Stay

Associates can request for corporate accommodation via Cognizant authorized DSP. This temporary accommodation can be ordered through the Relo App in Be Cognizant (please navigate to <https://be.cognizant.com/> -> Our Org -> Corporate and Enabling Functions -> Global Mobility -> International Relocation -> Relo app).

If the corporate accommodation is available, the DSP will book the initial stay. Where possible, the DSP will take the associate's circumstances into consideration, like location, duration of stay etc. The maximum duration of stay at a corporate apartment is 90 days. Associates should give notice on early departure of a minimum of 7 days. In the case of late notice, appropriate rent will be deducted via payroll for the remaining days of the notice period.

Associates can choose shared accommodation or family accommodation when requesting corporate accommodation. Based on the accommodation choice, an appropriate cost towards the accommodation rental will be deducted through the payroll.

If the associate chooses shared accommodation, the apartment would be shared between **Relocation & Housing Policy – the Netherlands** 2 / 3 associates depending on the no of bedrooms in the corporate apartment. For example, only 2 associates would be allowed to stay in a 2-bedroom apartment. A payroll deduction of 1,100 EUR will be deducted from the associate's salary, prorated for the duration of stay.

In situations where an associate travels with family members and chooses the family accommodation, the entire house is made available to the associate. The full actual rental including cleaning cost of the apartment to the company will be passed on to the associate via a payroll deduction, pro-rated for the duration of stay

Any costs that may arise as a result of damage, repair or replacement issues, additional cleaning requirements or over usage of utilities due to the associate's action / inaction, will be the responsibility of the associate.

Associates should bear in mind that it is necessary to register at the initial accommodation address for immigration purposes; hence, accommodation via AirBnB is generally not recommended as it is not always possible to register with the city town hall using an AirBnB address. Please note that you need a 'BSN' number for your bank account and payroll set up. A BSN can only be obtained once you have registered at the city town hall.

Long-term Accommodation Support

Associates who are travelling on long-term work permit over 90 days, can seek support from the company to find long-term housing in the Netherlands. Associates travelling shorter than 90 days and / or on short-term work permit are not eligible for this service.

The house finding service should be initiated by the associate before their arrival in the Netherlands, so that they can move into the long-term accommodation upon arriving as soon as possible in order to avoid staying in initial accommodation which is usually more expensive. This service cannot be availed by the associates after 90 days of arrival in the host country.

The service can be initiated through the Relo App on Be Cognizant (please navigate to <https://be.cognizant.com/> -> Our Org -> Corporate and Enabling Functions -> Global Mobility -> International Relocation -> Relo app). The request raised in the Relo App will be routed to the appropriate Destination Service Provider ('DSP').

The associates are eligible for a limited scope accompanied search with the DSP, who will explain the scope of the service at the outset. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be **Relocation & Housing Policy – the Netherlands** at the associates own cost and paid directly to the DSP.

The DSP will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied by DSP for viewings. After the accommodation is finalized by the associate, the DSP will help with the lease negotiation and closure. It is preferable to book all the viewings on the same day so that the chance of landing a preferred property is higher. The accommodation search is company-funded and would be charged to the associate's project. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the associate.

In case the associate decides to cancel the house search after initiating it in the Relo App, appropriate cancellation cost will be charged to the associate's project based on the services rendered by the DSP.

Taxation of Relocation Benefits

Benefits provided by the company as set out in this Relocation & Housing Policy may be taxable. Where required, the benefits are reported as wages via payroll and are "grossed up" for tax and / or social security payments.

The gross up costs of the relocation benefits will be borne by the company.

Registration Support

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration and deregistration are included in the welcome email that is sent by HRSS upon arrival in Netherlands.

De-registration Support

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Netherlands.

Lease Breakage

If the accommodation lease has to be terminated in Netherlands following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams (Country Manager / Client Partner / Account Manager).

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Netherlands.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

Deviation from Process

Any deviation from the process, terms and conditions mentioned in the document, will require a prior approval as per the process stated in the International Relocation Policy.

In any exceptions related to corporate housing, additional approval is required by the Housing & Relocation Manager (Anne Marije Vonk – 351126).

General Queries

Any query shall be directed to Relocation@cognizant.com

Housing & Relocation POC

For all queries regarding Netherlands relocation or any other European Country, please contact Relocation@cognizant.com

27.0 New Zealand

27.1.1 Inbound Relocation

Initial Stay Policy

Associates moving to New Zealand from their home country is eligible to receive temporary accommodation support of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of 190 NZD per day for 21 days. **This policy is effective from 1st October 2020**

Claw back of Relocation Benefits

If an associate resigns / is terminated from Cognizant within 12 months of relocation to Australia, the cost of the relocation benefits claimed by the associate would be recovered through payroll or exit clearance process.

The Global policy in Section 3 of the international relocation policy will apply for all other benefits related to relocation into New Zealand

27.1.2 Outbound Relocation

- Associates must fill out the [Relocation Request Form](#) and book their travel through Cognizant's approved travel agency, [Amex \(GBT\)](#) Travel.

North American Relocation

Please note that until further notice, this entire International relocation section pertains to Mexico as well. All policies and allowances that apply to the US and Canada should also be applied to Mexico by section:

- ***Inbound Relocation (Into United States or Canada from other countries)*** is the same for Inbound Relocation to Mexico
- ***Relocation Between United States and Canada*** is not applicable for Mexico
- ***Outbound Relocations (Out of United States or Canada)*** is the same for Outbound from Mexico
- ***Domestic (Relocation Within the United States or Canada)*** is the same for Mexico Domestic relocations

28.1 Inbound Relocation (Into United States or Canada from other countries)

28.1.1 Scope

This section is applicable to all associates at all levels of Cognizant Technology Solutions.

The benefits/terms of this section do not apply to associates who move or travel for the following reasons:

- Relocations for personal reasons
- Relocations between the United States and Canada
- Domestic relocation within the United States or Canada
- Associates not previously employed by Cognizant prior to commencing work in the United States or Canada
- Associates who travel to the United States or Canada on a “business visit”

28.1.2 Eligibility

All of the following criteria must be met in order to be eligible to receive the benefits of this policy:

- The associate must be a full time Cognizant associate. Contract, temporary, or freelance associates are not eligible.
- There must be a physical transfer/movement of an associate from a work location in their home country to a work location in the United States/Canada
- The associate’s current ESA Project Manager is required to update the associate’s project allocation in Peoplesoft ESA. For guidance on how to do this please visit <https://be.cognizant.com/sites/global-mobility/SitePage/610644/global-relocation-process>

28.1.3 Repatriation

If the associate's home country is Canada or the United States and he/she repatriates to Canada or the U.S. after an assignment outside of Canada or the United States, the associate will be covered under this relocation policy only if all of the following criteria are met:

- There is a business reason to return the associate back to the home country
- The Company is sponsoring the right of the associate to work in the home country (unless the associate is an American or Canadian citizen or permanent resident in which case no sponsorship is required).

28.1.4 Relocation Initiation

Please visit <https://be.cognizant.com/sites/global-mobility/SitePage/610644/global-relocation-process> for information on how to initiate your relocation

28.1.5 Payback of Relocation Benefits

If an associate terminates his/her employment with Cognizant or is involuntarily terminated for misconduct, dishonesty, theft, fraud, unsatisfactory job performance, or violation of any policy or procedure in the Cognizant Code of Ethics at any time before 6 months after receipt of the Relocation Benefits, the associate must repay in full to the Company the total gross amount of relocation benefits paid to/on behalf of the associate at the time of separation from the Company.

28.1.6 Travel Benefits

Policy Addendum:

Effective for employee relocating to Canada and arriving before December 31, 2022.

This policy addendum is not applicable to new hire relocations.

	US to Canada		ROW to Canada (including India)	
	Policy Addendum until 12/31/22	Policy Addendum after 12/31/22	Policy Addendum until 12/31/22	Policy Addendum after 12/31/22
Temporary Housing	After the initial 14 days (2 weeks) of stay covered by the Company at 100%, employee receives an additional 28 days (4 weeks) coverage at 50%. Employee and Company will split the cost.	Employee receives 14 total days (2 weeks) of temporary accommodation covered by the Company at 100%. All costs after the 14 days are employee's responsibility.	After the initial 21 days (3 weeks) of stay covered by the Company at 100%, Employee receives an additional 21 days (3 weeks) coverage at 50%. Employee and Company will split the cost.	Employee receives 21 total days (3 weeks) of temporary accommodation covered by the Company at 100%. All costs after the 21 days are employee's responsibility.
Initial Commute Cost	Employee receives 14 total days of car rental coverage (less if shipping or driving personal car) OR up to CAD 52/day for commute cost (with the provision of valid receipts). Associates can avail car rental benefit after mandatory quarantine period, if any, and will not require additional approvals	Employee receives 14 total days of car rental coverage (less if shipping or driving personal car) OR up to CAD 52/day for commute cost (with the provision of valid receipts). Associates can avail car rental benefit after mandatory quarantine period, if any, and will not require additional approvals	Employee receives 14 total days of car rental coverage OR up to CAD 52/day for commute cost (with the provision of valid receipts). Associates can avail car rental benefit after mandatory quarantine period, if any, and will not require additional approvals	N/A
Good Storage	Goods storage up to 42 days at company cost.	Goods storage up to 30 days at company cost	N/A	N/A

For Moves between the US and Canada, please refer to Section 5.1 North America of the domestic relocation policy (<https://be.cognizant.com/sites/global-mobility/SitePage/668188/domestic-relocation-policy>).

If the associate is required to move to a city that is not their final destination due to a need to file a location amendment for their work permit, the associate is eligible to be reimbursed for their expenses as outlined under the [Global T&E policy](#) for up to two weeks (14 days/nights). In order to be reimbursed for expenses in excess of two weeks, the associate must obtain an exception approval from the Immigration team (AmendmentCanada@cognizant.com).

28.1.6.1 Airfare

Associates moving from their home location to the United States or Canada are eligible for airfare. Please refer to Section 3.2 *Travel (associate)* under this policy for more information on this benefit.

28.1.6.2 Dependent Relocations

Please refer to Section 3.3 *Dependent Travel (family members)* of this relocation policy for details.

28.1.6.3 Baggage Fees

The associate must include a copy of the airline's baggage policies and tickets specifying how many bags were allowed within the ticketed airfare in addition to the receipts for the excess baggage fees being claimed in order to submit for reimbursement for excess baggage costs. Please refer to Section 3.7 *Airline Baggage Fees* for more details.

28.1.6.4 Visa renewal expenses

The costs of Visa Renewal / Visa Stamping costs which Global Mobility has confirmed are necessary, including those relating to an associate's spouse and dependents, are reimbursable. Associates must provide evidence of this authorization with their expense report submission.

The related travel costs are to be borne by the associate unless such travel was necessary and unavoidable and could not be combined with another purpose e.g., legitimate business trip (associate only) or vacation. If it is not possible to avoid travel solely for the purpose of visa renewal / stamping the associate may claim travel costs to the nearest or most practical location at which the visa could be renewed / stamped. This location will not necessarily be the home country of the associate.

Travel to the home country is only reimbursable if it can be demonstrated that returning to that country for this purpose is the most practical alternative and cost-effective option. All such claims must be approved by the associate's Project manager of the project that is bearing the cost as a part of the normal T&E reimbursement process.

28.1.6.6 Ground Transportation

Associates will be eligible for reimbursement of the cost of travel from place of residence to the airport as well as the cost of travel from the airport to the temporary housing in the United States or Canada. The associate must submit his/her expenses in Concur or ESA, whichever is applicable as the home country, for reimbursement.

The associate can access the destination service provider's (DSP) website for transportation information within the United States or Canada for further details.

No other costs for ground transportation may be re-claimed under this policy except what is outlined as additional support for a limited time for existing Cognizant employees relocating into Canada as outlined at Section 28.1.5 *Travel Benefits* above in the "policy addendum".

For contact points and resources for ground transportation information, please visit the destination information posted on Be.Cognizant (<https://be.cognizant.com/sites/global-mobility/SitePage/610663/travel-briefing>).

28.1.6.7 Temporary Housing

Associates moving to the United States or Canada from their home country (outside of North America) are eligible to receive temporary accommodations of up to 3 weeks (21 total nights) at the company's cost. Additional support is available for a limited time for existing Cognizant employees relocating into Canada as outlined at Section 29.1.5 *Travel Benefits* above in the "policy addendum".

Cognizant's approved DSP can also assist the associate in finding suitable full-time housing.

Whether the DSP is used or not, once full-time housing is found, the employee is responsible for all costs of living from the date they move into that housing which should be the earliest possible date after it has been found, even if this is less than 3 weeks after arrival in the new country.

Internet access fees are reimbursable during the time associates are in temporary housing as well.

ALL associates taking out a lease in their own name at the new location are required to have our DSP review the lease terms **before** signing the lease. Failure to do so will result in reduced eligibility for lease break expense when the associate is next required to move for business reasons. See section 29.1.7 *Lease Review/Breakage* for more details.

28.1.6.8 Travel/Salary Advance

Associates relocating to the United States or Canada from India will receive a travel advance of \$5,000 USD and \$7000 CAD respectively prior to their departure. The purpose of the salary advance is to support the associate with living expenses incurred upon arrival into the United States or Canada until they receive their first paycheck and to mitigate initial cash outflows incurred towards setting up the associate's new home in the United States or Canada. The salary advance will be recovered in ten (10) equal installments beginning with the pay cycle after the 45th day of moving to the United States or Canada.

Similarly, associates moving into the United States or Canada from other countries can request a salary advance of up to \$5,000 USD and \$7000 CAD respectively. The salary advance will be processed through western union business solution. The request can be sent to GMROWTA@cognizant.com along with the manager's approval.

28.1.6.9 Destination Service Provider (DSP)

Cognizant contracts with approved Destination Service Providers in the United States / Canada to facilitate the initial assistance required to settle in the United States or Canada. Some of the services that the DSP may provide, depending on the level of service, are:

- Assistance in finding temporary housing or hotel
- Airport pickup and drop off at temporary housing
- Orientation tour
- Assistance in applying for Social Security card/ SSI card, Health Insurance card and Driver's License
- Assistance in finding rental apartments, schools, banking services such as opening bank accounts, credit cards, loans, negotiating leases, etc.
- Lease review (see lease breakage for consequences if this service is not availed)
- Access to the online Portal with guides explaining the services, explain cultural aspects of the United States or Canada – orientation and acclimatization, cost of living, etc.

The associate should consult ReloApp or visit the Be.Cognizant site at <https://be.cognizant.com/sites/global-mobility/SitePage/357039/relocation> to find answers to any questions concerning their eligibility for the different type of services. The "basic" (free/online resources) will not trigger a charge to the associate or his/her project. The cost of the other services is chargeable. Associates who initiate services via the ReloApp will be guided through the choices available and all selected items will get routed for appropriate approvals automatically.

28.1.7 Lease Review/Breakage

Cognizant recognizes that an Associate may incur costs due to early or untimely termination for a residential lease due to the Company's request to relocate. The Associate is eligible for reimbursement of the below listed 'Allowable Items', up to a maximum of:

- \$3,500 (or local equivalent in Canada) for leases with a start date on or before November 30, 2019
- \$4,000 (or local equivalent in Canada), if the Company-approved vendor conducted a lease review at the time that the associate moved into the property
- \$3,000 USD (or local equivalent in Canada), if the Company-approved vendor has not conducted a lease review and the lease start date is December 1, 2019, or later

Allowable Items:

- Up to 2 months Base Rent (for calculating 2 months only base rent to be considered)
- Re-Rental/Re-letting fee
- Concession Payback
- Lease Break fees
- Forfeiture of security deposit due to early termination of the lease (and not for damages that occurred during occupancy).
- Removal of Name from Lease Agreement
- Utilities breakage fee (does not include actual utilities bills)
- Transfer clause fee
- Credit Card transaction/convenience fees associate with charging the lease
- break fee onto a credit card

Unallowable Items:

- Cleaning expenses (e.g., trash, general cleaning, painting, remodeling, damages, replacement items, sewage, etc.
- Pet fees
- Rent for days stayed
- Administration fee
- Refundable security deposit
- Actual utility costs or bills
- Amenity and similar fees

All items listed under 'Unallowable Items' are not eligible for any exception approval.

Documents to claim lease breakage

US and Canadian associates must upload the following documents into Cognizant Empowered, the vendor relocation online tool, after which our relocation provider will audit the documents, communicate with the associate for clarification, and if approved, reimburse the maximum allowable amount to the associate directly:

- Copy of Signed Lease Agreement
- Copy of Cashed Check, Electronic transfer confirmation (must show payee name) or credit card receipt. Documentation must show name that agrees to that of the landlord or management company. Bank statement copies and credit card statements are NOT suitable alternatives for this payment proof.
- Signed letter from landlord requesting such amount of lease breakage stating the exact amount due and the components of that amount.
- Signed receipt of payment from landlord or Management Company.
- Key handover date confirmation

Lease break claims must be initiated within 30 days post executing the lease break. Claims submitted after 30 days will be rejected.

28.1.8 Short Term (monthly) Lease / Rental Fee in Lieu of Lease Break Fee

Short Term Fees are to be reimbursed up to a total of \$3,500 (or local equivalent in Canada) only when the fees are in lieu of lease break fees (cannot receive both). Associates must provide proof of payment throughout the lease term and can submit short term fees monthly or at one time. Short term fees will be reimbursed in whole (not included in monthly reimbursement calculations). The company approved vendor will audit the required documents and will provide reimbursement to the associate directly per policy limits.

28.1.9 Accrued Vacation

Please contact your local HR department regarding any existing earned vacation in your home country. Should you resign/be terminated while in the United States or Canada, vacation earned in the United States or Canada will be payable to you in USD in the US or CAD in Canada .

28.1.10 Health and Wellness Benefits

Canada: Associates will be eligible for provincial benefits, extended healthcare benefits, and Inpatient benefits once in Canada. Please note, there are timelines and processes for applying for all three benefits. Please review the Canadian Benefits Enrollment Guide for information on the plans we offer, those offered by Canadian provinces, and how to apply for each.

United States: Consult www.cognizantbenefits.com/ for benefits eligibility and coverage.

28.1.11 Car Loan

Please refer to the “Cognizant US and Canada Expatriate Car Loan Policy” for more information on [One Cognizant](#) and search for the “USA-Canada Loan System” in the app search bar:

Associates are only allowed to have one active car loan at a time and cannot exceed \$10,000 in combined loan amount (i.e., car, vacation, advance, etc.) at a time.

28.1.12 Vacation Loan

Please refer to the “Cognizant US and Canada Expatriate Vacation Passage Loan Policy” for more information:

(https://onecognizantapps.cognizant.com/1538/pages/USA_Forms_VacationPassageLoans.html)

Associates are only allowed to have one active vacation loan at a time and cannot exceed \$10,000 in combined loan amount (i.e., car, vacation, advance, etc.) at a time.

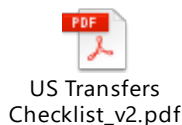
28.1.13 Associate Checklist

Once you settle in the United States or Canada, be sure to update your latest address in PeopleSoft HCM (using your network ID and password) in the correct recommended format so that your first 1-2 paychecks (which will be mailed) arrive properly.

As a follow-up, we request that you to check your pay stub to ensure that taxes relevant to your new location is being deducted from your pay (i.e., Federal, State or Provincial, Canada Pension Plan, 401k Plan, Unemployment Insurance, etc.).

Canada Only: Please contact local Canada HR for the Canada New Hire and Transferee orientation which provides more detailed information on what needs to be completed within 30 days of arrival into Canada.

US Only: Please refer to the below checklist to assist assignees to transitioning to work at Cognizant:



28.1.14 Immigration

US Only: All Transfer and U.S. Associates, including U.S. citizens, permanent residents (Greencard Holders), those with work visas, etc., are required by law to complete a Form I-9 within the first 3 days of commencing employment with Cognizant in the U.S. (i.e., all associates on U.S. payroll as well as all L-1 associates regardless of whether on U.S. or offshore payroll).

Federal law authorizes employers to terminate the employment of those who do not complete an I-9 form within 3 days (72 hours). When an associate fails to correctly complete a Form I-9 within the 3 days of beginning employment or joining U.S. payroll, the associate will be:

- Required to cease all work activities

- Placed on Loss of Pay (LOP) until a Form I-9 is completed correctly.

You will receive an email from DoNotReply@servicecenter@fragomen.com to complete your Form I-9. Please DO NOT ignore this email. You have to complete Section 1 on the first business day commencing employment in Cognizant U.S. Payroll and Section 2 within 3 days from U.S. payroll start date.

28.1.15 Questions

For frequently asked questions relating to relocation, please go to <https://be.cognizant.com/sites/global-mobility/SitePage/357039/relocation>.

28.2 Relocations between the United States and Canada

28.2.1 Scope

This policy is applicable to all associates at all levels of any Cognizant owned company coming from the United States into Canada (on a payroll transfer) or vice versa. Please refer to Section 29.1 Inbound *Relocation* if the employee is relocating to Canada or the United States from outside of these two countries.

The benefits/terms of this policy do not apply to associates who move or travel for the following reasons:

- Relocations for personal reasons
 - Associates not previously employed by Cognizant prior to commencing work in the other country

28.2.2 Eligibility

All of the following criteria must be met in order to be eligible to receive the benefits of this policy:

- The associate must be a full time Cognizant associate. Contract, temporary, or freelance associates are not eligible.
- The associate must have a valid work permit (or local nationality or permanent residence rights)
- There must be a physical transfer/movement of an associate from a work location in the United States to a work location in Canada or vice versa.
- The associate's payroll must be transferred from the United States to Canada or vice versa.
- Associates must enroll through the relocation application (<https://onecognizant.cognizant.com/?GlobalAppId=1405>) and obtain an approved relocation record in order to receive policy benefits, vendor support, and submit for relocation expenses.

28.2.3 Repatriation

28.2.3.1 Relocations from US to Canada: If the associate's home country is Canada and he/she repatriates to Canada after an assignment to the United States, the associate will be covered under this relocation policy only if all of the following criteria are met:

- There is a business reason to return the associate back to Canada
- The Company is sponsoring the right of the associate to work in Canada (unless the associate is a Canadian citizen or permanent resident in which case no sponsorship is required).

28.2.3.2 Relocations from Canada to US: If the associate's home country is the United States and he/she repatriates to the United States after an assignment to Canada, the associate will be covered under this relocation policy only if all of the following criteria are met:

- There is a business reason to return the associate back to the United States
- The Company is sponsoring the right of the associate to work in United States (unless the associate is a United States citizen or permanent resident in which case no sponsorship is required).

28.2.3.3 Locally Hired Associate

If a locally hired associate on the payroll of Cognizant (United States or Canada), must exit the country and will terminate all Cognizant employment(s) there is no entitlement to relocation support under this policy. Any obligation that the company may have to provide any relocation assistance will be determined by the NA Separations team. For questions/support, please contact NASeparations@cognizant.com.

28.2.4 Relocation initiation

In order to be eligible for the benefits under this policy, all Associates must initiate their relocations in Cognizant's ReloApp (<https://onecognizant.cognizant.com/?GlobalAppId=1405>) The app will walk Associates through the process of requesting their household goods moving services, travel, temporary accommodation, and lease breakage services, as well as any optional services.

Associates moving from the United States to Canada are eligible for additional support for a limited time. More information can be found in Section 29.1.5 *Travel Benefits* above in the "policy addendum".

28.2.5 Payback of Relocation Benefits

If an associate terminates his/her employment with Cognizant or is involuntarily terminated for misconduct, dishonesty, theft, fraud, unsatisfactory job performance, or violation of any policy or procedure in the Cognizant Code of Ethics at any time before 6 months after receipt of the Relocation Benefits, the associate must repay in full to the Company the total gross amount of relocation benefits paid to/on behalf of the associate at the time of separation from the Company.

28.2.6 Destination Service Provider (DSP)

Cognizant contracts with approved Destination Service Providers in the United States/Canada to facilitate the initial assistance required to move to and settle in the new work location. Some of the services that the DSP may provide, depending on the level of service, are:

- Lease breakage assistance in the USA or Canada
- Assistance in finding temporary housing or hotel
- Lease review
- Airport pickup and drop off at temporary lodging
- Orientation tour
- Assistance in applying for SSI/Social Security card, Health Insurance card and Driver's License
- Assistance in finding rental apartments, negotiating leases, schools, banking services such as opening bank accounts, credit cards, loans, etc.
- Access to the online Portal with guides explaining the services, explain cultural aspects of Canada or the U.S. – orientation and acclimatization, cost of living, etc.

The associate should read the relevant relocation policies for information on standard benefits available to all employees relocating into the US or Canada. If the associate requires anything additional to the standard policy an exception approval will be required. Orders placed via the Relo App will be routed for approval automatically. The cost of the services will be charged to the relevant project the employee is assigned to for the move.

28.2.7 Travel Benefits

Please refer to Section 5.1 *Relocation Expense Support* in the Domestic Relocation Policy for additional information (<https://be.cognizant.com/sites/global-mobility/SitePage/668188/domestic-relocation-policy>).

Dependent Relocations

Please refer to Section 3.3, *Dependent travel*, of this relocation policy for details.

28.2.9 Accrued Vacation

From the U.S.: Cognizant encourages associates to use their U.S. vacation balances prior to moving to Canada; however, associates transferring from the U.S. to Canada will be able to carry over their accrued leave in the U.S. and avail the same in Canada. The accrued vacation may be paid out only when an associate leaves Canada Payroll (terminations/resignations or transfer to other countries except the U.S.). Should the associate move back to the U.S. from Canada, only his/her unused Canada vacation will be paid out and any eligible U.S. leave balance will be carried back to the US.

28.2.10 Health and Wellness Benefits

Canada: Once in Canada, the associate will be eligible for provincial benefits, extended healthcare benefits, and Inpatient benefits. Please note that there are timelines and processes for applying for all three benefits. Please contact NABenefits@cognizant.com for further information on the plans offered by the Company.

United States: Consult www.cognizantbenefits.com/ for benefits eligibility and coverage.

28.2.11 Associate Checklist

Once you settle in the United States or Canada, be sure to update your latest address in PeopleSoft HCM (using your network ID and password) in the correct recommended format so that your first 1-2 paychecks (which will be mailed) arrive properly.

As a follow-up, we request that you to check your pay stub to ensure that taxes relevant to your new location is being deducted from your pay (i.e., Federal, State or Provincial, Canada Pension Plan, 401k Plan, Unemployment Insurance, etc.).

Canada Only: Please refer to the Canada New Hire and Transferee orientation for more detailed information on what needs to be completed within 30 days of arrival into Canada.

US Only: Please refer to the below checklist to assist assignees to transitioning to work at Cognizant:



US Transfers
Checklist_v2.pdf

28.2.12 Immigration

US Only: All Transfer and U.S. Associates, including U.S. citizens, permanent residents (Greencard Holders), those with work visas, etc., are required by law to complete a Form I-9 within the 1st 3 days of commencing employment with Cognizant in the U.S. (i.e., all associates on U.S. payroll as well as all L-1 associates regardless of whether on U.S. or offshore payroll).

Federal law authorizes employers to terminate the employment of those who do not complete an I-9 form within 3 days (72 hours). When an associate fails to correctly complete a Form I-9 within the 3 days of beginning employment or joining U.S. payroll, the associate will be:

- Required to cease all work activities
- Placed on Loss of Pay (LOP) until a Form I-9 is completed correctly.

You will receive an email from DoNotReplyi9servicecenter@fragomen.com to complete your Form I-9. Please DO NOT ignore this email. You have to complete Section 1 on the first business day commencing employment in Cognizant U.S. Payroll and Section 2 within 3 days from U.S. payroll start date.

28.2.13 Questions

For frequently asked questions relating to relocation, please go to <https://be.cognizant.com/sites/global-mobility/SitePage/357039/relocation>.

28.3 Outbound Relocation (Out of United States or Canada)

28.3.1 Eligibility

- **Relocations to India:** Associates repatriating to India due to completion of assignment or expiration of work visa are eligible for outbound relocation benefits under this policy section. Associates who resign from the Company are not eligible for relocation.
- **Relocations to countries other than India:** Associates must be relocated for business purposes at Cognizant's request to be eligible for relocation benefits. An Associate's new work location must be at least 50 miles away from the old work location in order to be eligible for these benefits

28.3.2 Travel Benefits

28.3.2.1 Dependent Relocations

Please refer to Section 3.3, *Dependent travel*, of this relocation policy for details.

28.3.2.2 Outbound travel and visas

At the end of the assignment or on permanent transfer to another country, the United States or Canada outbound relocation policy and new host country inbound policies will determine what travel and relocation benefits and visa support the associate and dependents will receive when leaving the United States or Canada. This includes situations where a Cognizant associate must exit the United States or Canada due to losing his/her right to work when that associate will continue to work for Cognizant in the new host country.

Dependents of an associate, who travels to the United States or Canada on a temporary assignment i.e., not for permanent relocation, who qualified for company support to locate to the U.S. or Canada, will be eligible for a one-way ticket out of the United States or Canada either before the associate leaves or at the same time or in exceptional circumstances (due to, for example, end of school year) at a later time. The company does not support more than one return trip per dependent during an assignment.

If a locally hired associate on the payroll of Cognizant (United States or Canada), must exit the country

and will terminate all Cognizant employment(s), there is no entitlement to relocation support under this policy. Any obligation that the company may have to provide any relocation assistance will be determined by the NA Separations team. For questions/support, please contact NASeparations@cognizant.com.

28.3.2.3 Airfare

Associates are entitled to one-way airfare in accordance with global travel policy rules for him / herself and authorized dependents who must fly economy class.

28.3.2.4 Airport transport

Associates are entitled to reimbursement of the cost of airport transport from the Associate's place of residence, in the U.S. or Canada, to the airport.

28.3.2.5 Lease Review/Breakage

Cognizant recognizes that an Associate may incur costs due to early or untimely termination for a residential lease due to the Company's request to relocate. The Associate is eligible for reimbursement of the below listed 'Allowable Items', up to a maximum of:

- \$3,500(or local equivalent in Canada) for leases with a start date on or before November 30, 2019
- \$4,000 (or local equivalent in Canada), if the Company-approved vendor conducted a lease review at the time that the associate moved into the property
- \$3,000 USD (or local equivalent in Canada), if the Company-approved vendor has not conducted a lease review and the lease start date is December 1, 2019, or later

Allowable Items:

- Up to 2 months Base Rent (for calculating 2 months only base rent to be considered)
- Re-Rental/Re-letting fee
- Concession Payback
- Lease Break fees
- Forfeiture of security deposit due to early termination of the lease (and not for damages that occurred during occupancy.
- Removal of Name from Lease Agreement
- Utilities breakage fee (does not include actual utilities bills)
- Transfer clause fee
- Credit Card transaction/convenience fees associate with charging the lease
- break fee onto a credit card

Unallowable Items:

- Cleaning expenses (e.g., trash, general cleaning, painting, remodeling, damages, replacement items, sewage, etc.)
- Pet fees
- Rent for days stayed
- Administration fee
- Refundable security deposit
- Actual utility costs or bills
- Amenity and similar fees

All items listed under 'Unallowable Items' are not eligible for any exception approval.

US and Canadian associates must upload the following documents into Cognizant Empowered, the vendor relocation online tool, after which our relocation provider will audit the documents, communicate with the associate for clarification, and if approved, reimburse the maximum allowable amount to the associate directly:

- Copy of Signed Lease Agreement
- Copy of Cashed Check, Electronic transfer confirmation (must show payee name) or credit card receipt. Documentation must show name that agrees to that of the landlord or management company. Bank statement copies and credit card statements are NOT suitable alternatives for this payment proof.
- Signed letter from landlord requesting such amount of lease breakage stating the exact amount due and the components of that amount.
- Signed receipt of payment from landlord or management company
- Key handover date confirmation

Short Term (monthly) Lease / Rental Fee in Lieu of Lease Break Fee

Short Term Fees are to be reimbursed up to a total of \$3,500 (or local equivalent in Canada) only when the fees are in lieu of lease break fees (cannot receive both). Associates must provide proof of payment throughout the lease term and can submit short term fees monthly or at one time. Short term fees will be reimbursed in whole (not included in monthly reimbursement calculations). The company approved vendor will audit the required documents and will provide reimbursement to the associate directly per policy limits

Lease break claims must be initiated within 30 days post executing the lease break. Claims submitted after 30 days will be rejected.

28.3.2.6 Utilities Cancellation

Cognizant will reimburse any utility disconnection fee that an associate incurs, including, but not limited to, electric, water, and cable. Associates must substantiate such fees with invoices or receipts and claim reimbursement through a Concur T&E expense report.

28.3.2.7 Questions

For frequently asked questions relating to relocation, please go to <https://be.cognizant.com/sites/global-mobility/SitePage/357039/relocation>.

29.0 Norway

Introduction

This policy is applicable to **all associates** who travel to Norway for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from **1st January 2020**

Exclusions

This policy **does not** cover -

- New hires who are hired outside Norway and travel to Norway
- Associates who are relocating to (or from) Norway for personal reasons
- Domestic relocations within Norway
- Associate leaving the company and relocating to another country

Business Visit Support

If the associates are traveling for Business Visits, they will be accommodated in hotels or other suitable temporary accommodation (e.g., serviced apartments) and the entire cost of the accommodation will be borne by the company. To successfully claim accommodation costs via expenses official receipts from the accommodation provider must be obtained and submitted.

Company will also bear the other costs associated with the business visit as per the [Global T&E Policy](#).

There is no company support for dependent family travel during a business visit. Any such travel is a purely personal matter for the associate and will be at the associate's own expense.

Relocation Entitlement

Work Permit Processing

Associates relocating to Norway will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

Travel Cost

The associate's project will bear the expenses towards flight costs, excess baggage, and transport charges to the airport (in the home country) at the start of assignment. This would be governed by the Relocation Policy

Transportation in Norway

One-time transportation expense from point of arrival in Norway to first place of residence for associate and dependent(s) only. At the time of assignment completion, travel expenses from place of residence to airport can also be claimed. Public transport (train, bus, and tram) should be used whenever available / practical.

Support for Dependents

Assignees' dependents (spouse and children) can relocate to Norway if assignee's travel to Norway exceeds the duration specified in the section 3.3 in Relocation policy

The support would include dependent visa processing, travel tickets to Norway and other elements

Travel Advance

Associates relocating from India to Norway

Associates will receive a travel advance of NOK 76,000 prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Norwegian payroll in 8 equal instalments, starting from their 2nd month's pay in Norway. In the event of early termination of the assignment, you shall pay back the unsettled amount as instructed.

Associates relocating from other countries to Norway

Associates can reach out to their Host Country Talent Management team to request for a salary advance.

One-time Allowance

Assignees will be provided with a settling-in allowance of NOK 35,000 along with the first payroll that gets processed for you.

The settling-in allowance is a one-time payment to support your initial accommodation, therefore no expense reimbursement is allowed.

The one-time allowance would be subject to appropriate Norwegian taxes and social security deductions.

Initial Accommodation

Associates relocating to Norway should use the one-time settling-in allowance of NOK 35,000 which they receive with the first payroll for all expenses related to Initial stay.

- The settling-in allowance is a one-time payment to support your initial accommodation, therefore no expense reimbursement is allowed
- Associates should pay for their initial accommodation directly to the accommodation provider.
- Associates relocating to Norway must book Initial accommodation at the referred accommodation service provider listed in the Relo app and should pay for their initial accommodation directly to the provider.

Long-term Accommodation Support

Associates can seek support from the company to find long-term housing in Norway. The accommodation search is company-funded and would be charged to the associate's project. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

The associates are eligible for a limited scope accompanied search with the company identified DSP. The DSP will outline the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them.

The house finding service should be initiated by the associate before their arrival in Norway so that they may move into the long-term accommodation upon arriving as soon as possible in order to avoid staying in temporary accommodation which is usually more expensive. This service cannot be availed by the associates after 90 days of arrival in the host country.

Please note that the project will also bear any taxes and social security payments that may arise on the company-funded long-term accommodation support.

Registration Support

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration and deregistration are included in the welcome email that is sent by HRSS upon arrival in Norway.

De-registration Support

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Norway.

Lease Breakage

If the accommodation lease has to be terminated in Norway following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment

change is initiated by Cognizant and is subject to approval from Business teams (Country Manager / Client Partner / Account Manager).

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Norway.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

Process

For travel on Business Visits

Associates who are travelling to Norway for Business Visit between 1-3 weeks can book their travel tickets and accommodation using travel provider [Amex \(GBT\)](#). All associates can access [Amex \(GBT\)](#) services via the Concur Travel Application available in 1C (one Cognizant)

For Relocation travels

Associates can book their travel tickets via [Amex \(GBT\)](#).

["Concur Travel" is not to be used for the booking of relocation related travel and accommodation.]

Initial Accommodation Initiation

Initial accommodation bookings should be arranged by the associate as soon as they have the information that they are travelling to Norway. Associates are advised to book their initial accommodation at recommended providers who are listed in the Relo App (in BeCognizant).

Long-term Accommodation Search

All associates relocating to Norway are entitled to support from a DSP to find long term / permanent accommodation.

Associates travelling to Norway may order this service through the Relo App (on [Be Cognizant](#)). The request raised in the Relo App will be routed to the appropriate DSP.

The associate will not be charged for the search support service.

The DSP will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied by DSP for viewings. After the accommodation is finalized by the associate, DSP will help with the lease negotiation and closure.

The DSP will explain to the associate the scope of their service at the outset. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost.

General Queries

Any query shall be directed to Relocation@cognizant.com.

Corporate Accommodation Protocol

For more information on stay and rules at the apartments, please refer to the corporate accommodation protocol that will be provided by the Norway Accommodation team. The document needs to be signed by the associate and sent to the Norway Accommodation team within the first week of arrival.

Housing & Relocation POC

For all queries regarding Norway relocation or any other European Country, please contact Relocation@cognizant.com

30.0 Philippines

30.1.1 Inbound Relocation

Initial Stay Policy

Before work permit Stamping:

Associates will be entitled for hotel accommodation for the days until they remain on India payroll as per the Business Travel policy limits.

After work permit is stamped:

Associate relocating to Philippines are eligible to receive temporary accommodation support for a maximum of 21 days from the date of work permit stamping.

The approved limit towards initial accommodation would be maximum PHP 8000 per day.

Associate should upload a copy of passport with AEP stamp along with necessary bills/ receipts in ESA to validate and claim this benefit.

This facility is limited to hotel room charges and applicable taxes only. It excludes any personal calls, room services and other expenses.

This policy is effective 1st April 2021

All other relocation benefits will apply as per the Global policy in section 3 of this document

31.0 Poland

Introduction

This policy is applicable to **all associates** who travel to Poland for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay.

This policy is effective from **15th of December 2019**.

Exclusions

- This policy **does not** cover -
- New hires who are hired outside Poland and travel to Poland
- Associates who are relocating to (or from) Poland for personal reasons
- Domestic relocations within Poland
- Associate leaving the company and relocating to another country

Business Visit Support

If the associates are traveling for Business Visits, they will be accommodated in hotels and the entire cost of the accommodation will be borne by the company. Company will also bear the other costs associated with the business visit as per the [Global T&E Policy](#).

If the travel period is longer than one month, associate should search for accommodation at an apartment. Associate can pay for the accommodation and get the expense reimbursed as per the Global T&E policy. To successfully claim accommodation costs via expenses official receipts from the accommodation provider must be obtained and submitted

There is no company support for dependent family travel during a business visit. Any such travel is a purely personal matter for the associate and will be at the associate's own expense.

Relocation Entitlement

Work Permit Processing

Associates relocating to Poland will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

Travel Cost

The associate's project will bear the expenses towards flight costs, excess baggage, and transport charges to the airport (in the home country) at the start of assignment. This would be governed by the Global T&E Policy.

Transportation in Poland

One-time transportation expense from point of arrival in Poland to first place of residence for associate and dependent(s) only. At the time of assignment completion, travel expenses from place of residence to airport can also be claimed. Public transport (train, bus, and tram) should be used whenever available / practical.

Support for Dependents

Assignees' dependents (spouse and children) can relocate to Poland if assignee's travel to Poland exceeds the duration specified in the section 3.3 of International Relocation Policy

The support would include dependent visa processing, travel tickets to Poland and other elements as mentioned in this Policy.

Travel Advance

Associates relocating from India to Poland

Associates will receive a travel advance of EUR 4,000 prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Polish payroll in 5 equal instalments, starting from their 2nd month's pay in Poland. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

One-time Allowance and Initial Accommodation Support

Associates will be provided with a settling-in allowance of PLN 4,000 along with their first payroll that gets processed in Poland.

The settling-in allowance is a one-time payment to support your initial accommodation to defray initial accommodation costs that may be incurred in Poland at the start of the assignment.

- Associates can book their initial accommodation via Amex (GBT) or the Relo App (in Be Cognizant).
- The associate is responsible to pay for such accommodation directly to the accommodation provider that is selected by the associate.
- The associate is not expected to submit any receipts to receive the one-time payout.
- The one-time allowance would be subject to appropriate Polish taxes and social security deductions.

Long-term Accommodation Support

Associates can seek support from the company for long-term housing in Poland. The accommodation search is company-funded and would be charged to the associate's project. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

The associates are eligible for a limited scope accompanied search with the company identified DSP. The DSP will outline the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them.

The house finding service should be initiated by the associate before their arrival in Poland so that they may move into the long-term accommodation upon arriving as soon as possible in order to avoid staying in temporary accommodation which is usually more expensive.

In case the service is not initiated by the associate within a maximum of 90 days after arrival, this will result in this service being unavailable to the associate.

Please note that the project will also bear any taxes and social security payments that may arise on the company-funded long-term accommodation support.

Registration Support

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration and deregistration are included in the welcome email that is sent by HRSS upon arrival in Poland.

De-registration Support

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Poland.

Lease Breakage

If the accommodation lease has to be terminated in Poland following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from the Project Manager.

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Poland.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

Process

For travel on Business Visits

Associates who are travelling to Poland for Business Visit can book their travel tickets and accommodation using travel provider [Amex \(GBT\)](#). All associates can access [Amex \(GBT\)](#) services via the Concur Travel Application available in One Cognizant.

For Relocation travels

Associates can book their travel tickets via [Amex \(GBT\)](#).

[“Concur Travel” is not to be used for the booking of relocation related travel and accommodation.]

Initial Accommodation Initiation

Initial accommodation bookings should be arranged by the associate as soon as they have the information that they are travelling to Poland. Associates are advised to book their initial accommodation at recommended providers who are listed in the Relo App (in BeCognizant).

Long-term Accommodation Search

All associates relocating to Poland are entitled to support from a DSP to find long term / permanent accommodation.

Associates travelling to Poland may order this service through the Relo App (in [BeCognizant](#)). The request raised in the Relo App will be routed to the appropriate DSP.

The associate will not be charged for the search support service.

The DSP will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied by DSP for viewings. After the accommodation is finalized by the associate, DSP will help with the lease negotiation and closure.

The DSP will explain to the associate the scope of their service at the outset. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost.

General Queries

Any query shall be directed to Relocation@cognizant.com.

Housing & Relocation POC

For all queries regarding Poland relocation or any other country, please contact Relocation@cognizant.com.

32.0 Portugal

32.1.1 International Relocation and Accommodation Policy

Introduction

This policy is applicable to **all associates** who travel to Portugal for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay.

This policy is effective from **15th November 2019**.

Exclusions

This policy does not cover –

- New hires who are hired outside Portugal and travel to Portugal
- Associates who are relocating to (or from) Portugal for personal reasons
- Domestic relocations within Portugal
- Associate leaving the company and relocating to another country

Business Visit Support

If the associates are traveling for Business Visits, they will be accommodated in hotels and the entire cost of the accommodation will be borne by the company. Company will also bear the other costs associated with the business visit as per the [Global T&E Policy](#).

Relocation Entitlement

Work Permits

Associates relocating to Portugal will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

Travel Cost

Associate's project will bear the expenses towards flight costs, excess baggage, and transport charges to the airport (in the home country) at the start of assignment. This would be governed by the [Global T&E Policy](#).

Transportation in Portugal

One-time transportation expense from point of arrival in Portugal to first place of residence for associate and dependent(s) only. At the time of assignment completion, travel expenses from place of residence to airport can also be claimed. Public transport (train, bus, and tram) should be used whenever available / practical.

Travel Advance

Associates relocating from India to Portugal

Associates will receive a travel advance of EUR 4,000 prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Portugal payroll in 5 equal instalments, starting from their 2nd month's pay in Portugal. In the event of early termination of the assignment, you shall pay back the unsettled amount as instructed.

Associates relocating from other countries to Portugal

Associates can reach out to their Host Country Talent Management team to request for a salary advance.

Dependent Permits

Assignees' dependents (spouse and children) can relocate to Portugal if assignee's travel to Portugal exceeds the duration specified in the section 3.3 of International Relocation Policy

The support would include dependent visa processing, travel tickets to Portugal and other elements as mentioned in this Policy

Initial Accommodation Support

Associates relocating to Portugal are entitled to officially receipted initial accommodation during their first 21 days in Portugal

This request for the initial accommodation may be ordered through the Relo App (on Be Cognizant). The initial accommodation cost is to be paid by the associate to the accommodation provider directly and expense claimed for the first 21 days of stay. Please note that the company's name should be included on the invoice for tax exemption purposes:

Cognizant Technology Solutions Portugal, Unipessoal LDA, Largo de S. Carlos 3 Parish of Marties, Lisbon, Portugal

No expense claims for initial accommodation will be entertained for any stay beyond the first 21 days in Portugal nor for invoices that do not include the above-mentioned company's details.

Long term housing costs (with the exception of lease breakage) e.g., the monthly rent payable for a privately leased apartment sourced via a real estate agent or direct from a private landlord may not be claimed as an initial housing expense.

Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the associate. If the associate stays in un-receipted accommodation (e.g., with a friend, colleague) then no reimbursement claims can be made as sublease is not permitted.

Long-term Accommodation Support

Associates can seek support from the company for long-term housing in Portugal. The accommodation search is company-funded and would be charged to the associate's project. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

The associates are eligible for a limited scope accompanied search with the company identified DSP. The DSP will outline the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them.

The house finding service should be initiated by the associate before their arrival in Portugal so that they may move into the long-term accommodation upon arriving as soon as possible in order to avoid staying in temporary accommodation which is usually more expensive. In case the service is not availed by the associate within a maximum of 90 days after arrival, this will result in this service being unavailable to the associate.

Please note that the project will also bear any taxes and social security payments that may arise on the company-funded long-term accommodation support.

Registration Support

Company will provide support to immigration, health, tax, and social security related registrations. The company will determine and may alter how this support is delivered from time to time. You will be informed at time of relocation on how you will receive this support and whether it will be accompanied or virtual.

Lease Breakage

If the accommodation lease has to be terminated in Portugal following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to two month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from the Project Manager.

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Portugal.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

Process

For travel on Business Visits

Associates can book their travel tickets and accommodation using travel provider [Amex \(GBT\)](#).

For Relocation travels

Associates can book their travel tickets via [Amex \(GBT\)](#).

Initial Accommodation Booking

Initial accommodation bookings should be arranged by the associate as soon as they have the information that they are travelling to Portugal. All associates are required to request their initial accommodation via the Relo App (in [Be Cognizant](#)).

Long-term Housing Search

All associates relocating to Portugal are entitled to support from a DSP to find long term / permanent accommodation.

Associates travelling to Portugal may order this service through the Relo App (on [Be Cognizant](#)). The request raised in the Relo App will be routed to the appropriate DSP.

The associate will not be charged for the search support service.

The DSP will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied by DSP for viewings. After the accommodation is finalized by the associate, DSP will help with the lease negotiation and closure.

The DSP will explain to the associate the scope of their service at the outset. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost.

Kindly note that the long-term accommodation search must be requested no later than 30 days after relocation to Portugal. Any request made beyond the 30th day will have to borne by the Associate and fees paid directly to the vendor.

General Queries

Any query shall be directed to Relocation@cognizant.com.

Housing and Relocation PoC

For all queries regarding Portugal relocation or any other country, please contact Relocation@cognizant.com.

33.0 Singapore

Initial Stay Policy

Associates moving to Singapore from their home country is eligible to receive temporary accommodation support of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of SGD 292 per day for 21 days. **This policy is effective from 1st October 2020**

The Global policy in Section 3 of the international relocation policy will apply for all other benefits related to relocation into Singapore

34.0 South Korea

34.1.1 Inbound Relocation TBD—Contact Local HR for details of allowances

35.0 Spain

35.1.1 International Relocation

Introduction

This policy is applicable to **all associates** who travel to Spain for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from **1st February 2019**.

Exclusions

This policy **does not** cover –

- New hires who are hired outside Spain and travel to Spain
- Associates who are relocating to (or from) Spain for personal reasons
- Domestic relocations within Spain
- Associate leaving the company and relocating to another country

Business Visit Support

If the associates are traveling for Business Visits, they will be accommodated in hotels and the entire cost of the accommodation will be borne by the company.

Company will also bear the other costs associated with the business visit as per the [Global T&E Policy](#).

There is no company support for dependent family travel during a business visit. Any such travel is a purely personal matter for the associate and will be at the associate's own expense.

Relocation Entitlement

Work Permit Processing

Associates relocating to Spain will receive support from the company for processing the work permits, where required. The cost of the work permit application & processing would be borne by the company.

Travel Cost

Associate's project will bear the expenses towards flight costs, excess baggage, and transport charges to the airport (in the home country) at the start of assignment. This would be governed by the Relocation Policy

Transportation in Spain

One-time transportation expense from point of arrival in Spain to first place of residence for associate and dependent(s) only. At the time of assignment completion, travel expenses from place of residence to airport can also be claimed. Public transport (train, bus, and tram) should be used whenever available / practical.

Support for Dependents

Assignees' dependents (spouse and children) can relocate to Spain if assignee's travel to Spain exceeds the duration specified in the section 3.3 in Relocation Policy

The support would include dependent visa processing, travel tickets to Spain and other elements

Travel Advance

Associates relocating from India to Spain

Associates will receive a travel advance of EUR 4,000 prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Spanish payroll in 5 equal instalments, starting from their 2nd month's pay in Spain. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

Associates relocating from other countries to Spain

Associates can reach out to their Spanish Talent Management team to request for a salary advance.

Temporary Accommodation

Associates who are travelling for the Open Bank customer can reach out to their internal PoC for support with the initial accommodation booking.

Associates who are travelling for another customer can refer to the list of recommended initial accommodation providers in the Relo App (in One Cognizant).

The temporary accommodation cost is to be paid by the associate to the accommodation provider directly and can be expense claimed for the first 21 days of stay. For any stay beyond the first 21 days in Spain, no expense claims for temporary accommodation will be entertained.

Long term housing costs (with the exception of lease breakage), e.g., the monthly rent payable for a privately leased apartment sourced via a real estate agent or direct from a private landlord, may not be claimed as a temporary housing expense. Additionally, if the associate stays in un-receipted accommodation (e.g., Friend, colleague) then no reimbursement claims can be made.

Long-term Housing Search Support

Associates who are travelling for the Open Bank customer can reach out to their internal PoC for support with finding a long-term home.

Associates who are travelling for another customer can request for accompanied home search from an external DSP through the Relo App (in [One Cognizant](#)). Please note that this service cannot be availed by the associates after 90 days of arrival in the host country. The service fee will be allocated to the associate's project. The DSP will explain to the associate the scope of their service at the outset. Any

additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the associate.

In situations where the accommodation selected is via a real estate agent, the company will reimburse the real estate agent fees to a maximum of Euro 1,200. All reimbursement claims should be made within the first 90 days of the expense being incurred. Associates should submit valid receipts to claim the real estate agent fees.

Registration Support

Associates, and their dependents, will receive guidance from internal enabling functions to register with the local immigration authorities and collect the Residence Permits, tax registrations, and open their bank account. If a vendor is used to support the process the cost of the vendor support will be paid by the company and charged to the associate's project.

De-registration Support and Lease break support

Associates, and their dependents, will also receive support from the internal support functions to de-register with the local immigration authorities. A vendor (DSP) support can be requested to close the lease arrangements of the current accommodation (negotiate lease breakage, attend final inspection, and assist with checkout). DSP fees will be at the cost of the project that is picking up the rest of the outbound relocation costs.

Lease Breakage

If the accommodation lease has to be terminated in Spain following the change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement up to two month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams (Center Head / Project Manager).

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Spain.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

Process

For travel on Business Visits

Associates can book their travel tickets and accommodation using travel provider [Amex \(GBT\)](#).

For Relocation travels

Associates can book their travel tickets via [Amex \(GBT\)](#).

Associates can initiate the request for long-term accommodation search support via the Relo App (in [One Cognizant](#)). Subsequently, the request is then routed to the correct POC (internal associate for Openbank travelers, DSP for the rest).

The POC will work with the Associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the Associate would be accompanied by POC for viewings. After the accommodation is finalized by the Associate, POC will help with the lease negotiation and closure.

General Queries

Any query shall be directed to Relocation@cognizant.com.

Housing & Relocation POC

Associates travelling for the Open Bank customer can reach out to internal PoC Mayte Serrano Cerrato (Mayte.SerranoCerrato@cognizant.com) for relocation support.

For any other queries regarding Spain relocation or any other European Country, please reach out to Relocation@cognizant.com.

36.0 Sweden

Introduction

This policy is applicable to **all associates** who travel to Sweden for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay.

This policy is effective from **1st of February 2020**.

Exclusions

This policy **does not** cover –

New hires who are hired outside Sweden and travel to Sweden

Associates who are relocating to (or from) Sweden for personal reasons

Domestic relocations within Sweden

Associate leaving the company and relocating to another country

Business Visit Support

If the associates are traveling for Business Visits, they will be accommodated in hotels and the entire cost of the accommodation will be borne by the company. Company will also bear the other costs associated with the business visit as per the [Global T&E Policy](#).

If the travel period is longer than one month, associate should search for accommodation at an apartment. Associate can pay for the accommodation and get the expense reimbursed as per the Global T&E policy. To successfully claim accommodation costs via expenses official receipts from the accommodation provider must be obtained and submitted

There is no company support for dependent family travel during a business visit. Any such travel is a purely personal matter for the associate and will be at the associate's own expense.

Relocation Entitlement

Work Permit Processing

Associates relocating to Sweden will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

Travel Cost

The associate's project will bear the expenses towards flight costs, baggage, and transport charges to the airport (in the home country) at the start of assignment. This would be governed by the [Global T&E Policy](#).

Transportation in Sweden

One-time transportation expense from point of arrival in Sweden to first place of residence for associate and dependent(s) only. At the time of assignment completion, travel expenses from place of residence to airport can also be claimed. Public transport (train, bus, and tram) should be used whenever available / practical.

Support for Dependents

Assignees' dependents (spouse and children) can relocate to Sweden if assignee's travel to Sweden exceeds the duration specified in the 3.3 page 11 of International Relocation Policy

The support would include dependent visa processing, travel tickets to Sweden and other elements as mentioned in the Policy.

Salary Advance

Associates relocating from India to Sweden

Associates will receive a salary advance of SEK 70,000 prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The advance will be recovered via the associate's Swedish payroll in 7 equal instalments, starting from their 2nd month's pay in Sweden. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

Associates relocating from other countries to Sweden

Associates can reach out to their Sweden Talent Management team to request for a salary advance.

One-time Allowance Initial Accommodation Support

Associates relocating to Sweden will receive a relocation allowance of SEK 35,000 with their first salary in Sweden. This will be to defray expenses towards initial accommodation and other relocation costs at the start of the assignment.

The one-time allowance would be subject to appropriate Swedish taxes and social security deductions.

- Associates relocating to Sweden can refer to the referral list in relo app for preferred initial accommodation providers.
- The Associate is not expected to submit any receipts to receive the one-time payout. The one-time allowance would be subject to appropriate Swedish taxes and social security deductions.

- Associates should book their initial accommodation directly and is responsible to pay such accommodation directly to the accommodation provider as selected by the associate.
- It is recommended to book a serviced apartment instead of a hotel as these are generally less expensive. Information on preferred apartment hotel services is provided in the Relo App.

The initial accommodation is not to be reimbursed / expense claimed as associates receive a relocation Allowance which should be used towards the costs of initial stay.

In exceptional cases where the company is billed by the DSP for associates' initial accommodation, the actual costs will be recovered via the associates' Swedish payroll.

DSP Support Services

Long-term Accommodation Support

Associates can seek support from the company for long-term housing in Sweden. The support services are company-funded and would be charged to the associate's project. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

The associates are eligible for a limited scope accompanied search with the company identified DSP. The DSP will outline the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them.

Please note that the project will also bear any taxes and social security payments that may arise on the company-funded long-term accommodation support.

In exceptional cases where the company has contracted with the property owner for the accommodation found for the associate, the actual rent amount for such accommodation will be paid by the company to the landlord and deducted from the associate's salary each month. Any costs that may arise as a result of damage, repair or replacement issues, additional cleaning requirements or over usage of utilities due to the associate's action / inaction, will be the responsibility of the associate.

Bank Account Opening

The standard service package that is provided by the company identified DSP for long-term accommodation support, also includes bank account opening support.

Associates should initiate the DSP service before their arrival in Sweden, as the DSP service enables associates to:

- Quickly open a Swedish bank account to avoid delays in Swedish salary payments
- Find and move into the long-term accommodation as soon as possible upon arrival in order to avoid staying in temporary accommodation (which is usually more expensive) and enable subsequent payment by associates to private landlords. This service cannot be availed by the associates after 90 days of arrival in the host country.

Registration Support

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration and deregistration are included in the welcome email that is sent by HRSS upon arrival in Sweden.

De-registration Support

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Sweden.

Lease Breakage

If the accommodation lease has to be terminated in Sweden following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams (Country Manager / Client Partner / Account Manager).

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Sweden.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

The company will pay for any income tax and / or social security due on the lease break reimbursement where required.

Process

For travel on Business Visits

Associates who are travelling to Sweden for Business Visit can book their travel tickets and accommodation using travel provider [Amex \(GBT\)](#). All associates can access [Amex \(GBT\)](#) services via the Concur Travel Application available in One Cognizant.

For Relocation travels

Associates can book their travel tickets via [Amex \(GBT\)](#).

[“Concur Travel” is not to be used for the booking of relocation related travel and accommodation.]

Initial Accommodation Initiation

Initial accommodation bookings should be arranged by the associate as soon as they have the information that they are travelling to Sweden. Associates are advised to book their initial accommodation at recommended providers who are listed in the Relo App (in Be.Cognizant).

DSP Support Services: Long-term Accommodation Search and Bank Account Opening

All associates relocating to Sweden are entitled to support from a DSP to find long term / permanent accommodation. This service includes the support to open a bank account.

Associates travelling from India to Sweden may order this service through the Relo App (in [One Cognizant](#)). The request raised in the Relo App will be routed to the appropriate DSP.

Associates travelling from other countries than India should reach out to the relocation helpdesk (Relocation@cognizant.com) for support.

The associate will not be charged for the search support service.

The DSP will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied by DSP for viewings. After the accommodation is finalized by the associate, DSP will help with the lease negotiation and closure.

The DSP will explain to the associate the scope of their service at the outset. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost.

General Queries

Any query shall be directed to Relocation@cognizant.com.

Housing & Relocation POC

For all queries regarding Sweden relocation or any other European Country, please contact Relocation@cognizant.com.

37.0 Switzerland

37.1.1 International Relocation – Relocation & Housing Policy – Switzerland

Introduction

This policy is applicable to **all associates** who travel to Switzerland for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from **1st August 2018**.

Exclusions

This policy does not cover –

- New hires who are hired outside Switzerland and travel to Switzerland in order to take up their role with Cognizant Switzerland
- Domestic relocations within Switzerland

Business Visit Support

Associates traveling for Business Visits will be accommodated in hotels and the entire cost of the accommodation will be borne by the company.

The company will also bear the other costs associated with the business visit as per the [Global T&E Policy](#)

Relocation Entitlement

Associates relocating to Switzerland will receive support from the company for processing the work permits (where needed), traveling to Switzerland at the start and end of assignment (only) etc. This would be governed by the [Global T&E Policy](#).

Temporary Accommodation

Associates relocating to Switzerland on payroll transfer are entitled to receive support from the company for their initial stay arrangement.

- Associates will receive support to book the temporary accommodation.
- Associates will bear the full expenses for any stay in the hotel / service apartment.
- Associates can find a list of recommended initial accommodation providers at the Switzerland country page on Be Cognizant (please navigate to **Corporate Functions > Global Mobility > International Relocation > Country information Page**).

.Transportation in Switzerland

One-time transportation expense from point of arrival in Switzerland to first place of residence for associate and dependent(s) only. At the time of assignment completion, travel expenses from place of residence to airport can also be claimed. Public transport (train, bus, and tram) should be used whenever available / practical. These expenses should be claimed through the expense process.

Travel Advance

Associates relocating from India to Switzerland

Associates will receive a travel advance of CHF 7,000 prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Switzerland payroll in 5 equal instalments, starting from their 2nd month's pay in Switzerland. In the event of early termination of the assignment, you shall pay back the unsettled amount as instructed.

Associates relocating from other countries to Switzerland

Associates can reach out to their Host Country Talent Management team to request for a salary advance.

Support for Dependents

Assignees' dependents (spouse and children) can relocate to Switzerland if assignee's travel to Switzerland exceeds the duration specified in the section 3.3 in Relocation policy

The support would include visa processing, one time travel tickets to Switzerland and back to the home country (at any time between the start and end of the associate assignment) and other elements as mentioned in the

Lease Breakage

If an accommodation lease has to be terminated early in Switzerland due to a relocation out of Switzerland for business reasons before the end of the lease period, assignees can claim reimbursement of the expenses e.g., rent payable from the date they vacate the property to the end date of the lease or notice period (whichever is shorter) and any fee to break the lease early. The reimbursement is applicable only if the location change is initiated by Cognizant and is subject to approval from Client Partner and Country Manager. If the associate must stay in temporary accommodation after leaving their own accommodation, they are not entitled to claim expenses for the temporary accommodation.

Lease breakage reimbursements will be based on actuals and will be paid out through the payroll. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Switzerland.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

Process

For travel on Business Visits

Associates must book their travel tickets and accommodation using travel provider [Amex \(GBT\)](#) using corporate portals such as Concur (online booking).

If the Business Visit is expected to be longer than 14 continuous days, associates may seek support from Relocation team to book their accommodation

For Relocation travels

Associates can book their travel tickets via [Amex \(GBT\)](#) using corporate portals such as “my travel” or the “relo app” or a manual booking form when these are not available for the relocation combination.

Accommodation Booking

Associates relocating to Switzerland on payroll transfer may request to receive support from the company for their initial stay arrangements. Associate will bear full expenses for any stay in the hotel / service apartment.

Associates need to reach out to Relocation@cognizant.com with the accommodation request and will in turn get connected with the correct housing provider who can make appropriate arrangements.

While the Switzerland Relocation team connects the assignees with a housing provider, it is the assignee’s responsibility to enter into individual agreement with the supplier (for the duration of the stay in the initial accommodation) and make direct payments towards accommodation expenses.

Associates can find a list of recommended initial accommodation providers at the [Switzerland country page](#) on Be Cognizant (<https://be.cognizant.com/sites/global-mobility/SitePage/610663/exclusive-country-information>)

Important Points to Note:

- Accommodation requests are valid only in the Canton for which the associate holds a valid Work Permit. Any inter-Cantonal address changes will need prior approval from the Immigration and HR team.
- Accommodation requests need to be placed at least 14 working days in advance to ensure the best accommodation possibilities with our housing providers.
- Average checkouts notice for the properties *varies between 14 days and 30 days* depending on terms and conditions which varies on the accommodation location. Please agree with the provider on check-in and check-out dates.
- Please check with the provider for the acceptable payment methodology and corresponding details – bank account transfer / cash payment etc.

Additional Points to Note

- a.** Please ensure you have an accommodation confirmation in hand prior to your travel.
- b.** The provider will give you details on the address, hotel / service apartment booking.
- c.** Associates need to follow the guidance about the terms and conditions while using the provided accommodation. Paying attention on the cleanness, damages, and any other formalities.
- d.** Associate is responsible for any damage that occurs during his / her stay. Associate is responsible to report the damages to the provider and compensate for any damages that may arise. It is advisable to take out a liability insurance that may cover some of the damages during your stay in the temporary accommodation
- e.** Please provide proper written confirmation to the provider while exiting the apartment. Apartments in the Canton of Zurich have 2 weeks' notice and all other Cantons have 4 weeks' notice period. Even if the apartment is vacated before the notice period ends, the rent will be charged to the associate until the end of the notice period. It is the associates' responsibility to communicate with the provider about any changes to planned leaving dates.
- f.** If associates are not settling their dues with the property where they stay, the provider may seek company's help to collect the due by requesting a payroll deduction from the associate's salary

General Queries

Any query shall be directed to Relocation@cognizant.com.

Housing & Relocation POC

For all queries regarding Swiss relocation or any other European Country, please reach out to Relocation@cognizant.com.

38.0 Taiwan

Initial Stay Policy

Associates moving to Taiwan from their home country is eligible to receive temporary accommodation support of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of TWD 2381 per day for 21 days. **This policy is effective from 1st October 2020**

The Global policy in Section 3 of the international relocation policy will apply for all other benefits related to relocation into Taiwan

39.0 Thailand

Initial Stay Policy

Associates moving to Thailand from their home country is eligible to receive temporary accommodation support of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of TBH 2476 per day for 21 days. **This policy is effective from 1st October 2020**

The Global policy in Section 3 of the international relocation policy will apply for all other benefits related to relocation into Thailand

40.0 UK & Jersey

40.1.1 Relocation into UK or Jersey

Introduction and purpose

This policy is applicable to all associates who travel to the UK on assignment or a business travel. It is intended to prescribe how the company will support associates with accommodation costs and onetime relocation costs while they are in the country temporarily during the initial period or a more permanent stay (which requires the associate to relocate their home to UK).

Associates who “relocate” to UK should read this document in conjunction with the Global T&E policy before entering the UK.

Relocation to the UK may involve moving costs and higher than normal accommodation costs during the initial time living in the country, this policy defines the financial support provided by the company for in scope associates. The document also contains information on company-paid accommodation when assignees are traveling for shorter durations. This policy is effective from 01-April -2018.

Policy and Destination Information

Destination Information: All associates contemplating travelling to UK are strongly encouraged to view the free information on UK posted at

<https://www.cognizantempowered.com/home/resources/uk>

Global T&E Policy:

https://onecognizantapps.cognizant.com/1538/pages/UKIreland_CompBenefits_UK.html

UK HR Benefits: <https://be.cognizant.com/sites/global-human-resources/united-kingdom-human-resources>

Associate Types

1. Business travelers /Short term assignments without payroll transfer to the UK
2. Medium term Assignments
3. Long term Assignments (to UK)

Business travelers and short-term assignments (STA) without payroll transfer to the UK:

Associates who travel to UK and do not join UK payroll (i.e., for short assignments or business trips) are entitled to claim expenses in respect of accommodation and other items under the Global T&E policy and their home country addendum to that policy. There is no entitlement to bring family on such assignments at company cost. Any associate that brings family to the UK while on a business trip or short assignment without payroll transfer to the UK is fully responsible for any family members who may visit them while in the UK and no costs of such travels may be expensed.

In situations where a short-term assignment to the UK may result in the associate spending 30 or more days in the UK, without a payroll transfer to the UK, the associate and their manager should contact Global Mobility for advice on any income tax consequences that may arise. This is necessary to understand and potentially avoid additional cost and administration for the project and the associate.

Payroll transfer assignments of up to 270 days' duration:

Associates who go on UK Payroll for a period less than 9 months are entitled to the relocation benefits described in this policy. Such assignments are per company policy unaccompanied i.e., Cognizant does not support family members to accompany the associate. (Any such family travel is a private matter for the associate in which the company plays no role and provides no support).

Payroll transfer assignments of greater than 270 days' duration:

Associates relocating to UK for a specific assignment that is anticipated to exceed 9 months are entitled to the relocation benefits described in this policy. Associates travelling for this duration (or an assignment initially planned for less time that is extended to exceed this threshold) may be accompanied / joined on assignment by their dependents. This is provided the assignment conforms to the company policy for "dependent travel" and the family members are in scope of the policy for dependent travel support at the time the associate accepts their assignment (which will typically be assumed to be the date of the assignment letter).

Relocation and Accommodation Support Process and Policy Scope

For relocations from India to UK, Associate should make initial stay arrangements personally as they will receive 1700 GBP towards relocation allowance with the first month payroll.

Home search

Home search requests have to be initiated through One Cognizant portal (<https://onecognizant.cognizant.com>), via the "Relo App". More information regarding UK destinations and company provided support is available via the portal

Practical support or advice

Please contact Relocation@cognizant.com for guidance on the process to follow.

Relocation policy support also includes all elements specified in this document and the global Relocation Policy

General Queries

Any query regarding this policy should be sent directly to the team – Relocation@cognizant.com

Exclusions:

The benefits / terms of this policy do not apply to associates who move or travel for the following reasons.

- Relocations for personal reasons
- Domestic relocation within UK
- Associates not previously employed by Cognizant before commencing work in UK

In case of doubt, please contact Relocation@cognizant.com supporting Housing and Relocation to UK.

Overview of Relocation Policy

Employment model / Duration of stay in UK	Business Traveler / short assignment with no payroll transfer to the UK	Payroll transfer to the UK (up to 270 days)	Longer assignments (>270 days) / permanent transfer
PURPOSE	Business Visit or Work	Work	
WHO TRAVELS	Associate only – no dependents		Associates / Family*
RECOMMENDED ACCOMODATION SOLUTION	Hotel or other temporary (receipted) accommodation	Associate choice. Vendor support recommended for shared/private rental accommodation search. Self-paid hotel may be necessary during the initial part of the stay	
Relocation and temporary accommodation claim expenses	Per Country policy	Home T&E	Associates on UK payroll will receive a non-repayable relocation allowance of 1700 GBP (gross) via payroll

* Family in this context is dependents as allowed to travel at company cost per section 3.3 in Relocation Policy. Families relocating together should plan their relocation in advance and work with the Destination Vendor to procure their own accommodation on arrival in the UK.

Expenses and claims – allowed under this policy:

Associates, who will transfer to the UK Payroll are entitled to the following relocation benefits.

Transportation in UK

One-time transportation expense from point of arrival in UK to first place of residence for associate and dependent(s) only. End of assignment from place of residence to Airport. Public transport (train, bus, and tram) should be used whenever available / practical. These expenses should be claimed through the expense process.

One-off Relocation Allowance

Associates arriving in the UK on assignment will be paid a one-off Relocation Allowance of £1700. This amount will be paid via the first payroll in the UK and will be subject to tax at the marginal rate. Associates are not required to retain any receipts to support any spend against this amount or return any unspent amount to the organization and similarly Associates will not be able to claim any other expenses outside

of what is specifically mentioned in this policy and the Global T&E policy e.g., excess baggage up to the global policy limits is allowed. Associates are to pay the initial accommodation cost directly to the provider and are not eligible for expense claims.

Initial Stay

Associates relocating to UK should use the **one-off relocation allowance** of 1700 GBP towards expenses related to relocation such as Initial Stay. Associates are to pay the initial accommodation cost directly to the provider and are not eligible for any relocation expense claims.

Cash Flow (advances) and expense claim

- Associates relocating to UK from India will typically receive a £7000 Travel advance from Home Country employer that is repayable in 10 instalments from their UK salary as specified in their assignment letter. This cash flow advance is intended to assist associates to pay for 10 days mandatory quarantine hotel expenses, living expenses up to the time they receive their first salary in UK and may also support associates to fund advances required for apartment rental deposits.
- For associates relocating from other countries, Travel advances on request with the UK Talent Manager. Travel advance will be provided based on approvals from Talent Manager. The advance will be recovered in installments as per the communication.
- Associates are also advised to reclaim expenses under this policy on a timely basis to reduce any cash flow pressures that may arise during the initial period of their assignment.

Lease Breakage at the time of leaving UK

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay in UK before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

If the accommodation/lease has to be terminated following a change to the assignment duration / location by the Company before the end of the lease period, associates can claim reimbursement of the expenses e.g., rent payable from the date you vacate the property to the end date of the lease or notice period (whichever is shorter). The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams. In situations where an assignee necessarily entered into a lease for longer than the planned assignment duration lease breakage may also be claimed provided the manager was informed and acknowledged at the start of the lease / assignment of the risk that lease breakage expenses at end of assignment.

Such reimbursements – will be **2 Months' rent OR 2500GBP** whichever is less. The reimbursements are dependent on associate furnishing supporting documents. To ensure that relocation expenses can be processed before employees come off UK payroll and lose the ability to submit expenses through the UK system it is highly recommended that all lease breakage expense claims be submitted for processing at least weeks before the associate comes off UK payroll.

Scenario	Cost	Cost Allocation
Associate moves from UK to home country or another location due to early end of assignment (client driven)	Lease Breakage Travel Costs	Current account Team
Associate moves to offshore (personal emergency)	Lease Breakage Travel Costs	Associate responsible for lease and travel costs (travel costs may be reimbursed at business discretion if assignment is ended by associate)
Associate on long term sick leave while in the UK: returns to work in the UK, No assignment found and therefore associate repatriates to home country	Lease Breakage Travel Costs	Charge to the UK Operations. (UK talent manager to guide on how to do this and to approve)

Relocation Vendor Support (Home Search) – Shared/Private

Accommodation

The Company has tied-up with a Destination Vendor to provide associates with appropriate advice and guidance concerning their move to UK via the relocation portal and from the destination vendor. Associates may choose to receive the following support –

- Free and useful Information on UK like area guides, transportation, expat communities etc. which are useful for expats to settle down in UK – <https://www.cognizantempowered.com/home/resources/uk>
 - Support for finding private accommodation in the UK based on the associate's criteria like type and size of accommodation, location, cost, etc.
- ✓ All associates (relocating from India to UK) are required to initiate their relocation support via the Relo App in One Cognizant portal before they arrive to the UK for their relocation support in finding the private accommodation. The Relo App will stay open after the associate arrives in the UK up until the employee closes their relocation in the system. This service cannot be availed by the associates after 90 days of arrival in the host country.
 - ✓ Associates will have to raise their request for Destination Vendor support in the Relo app and it will be notified to their manager. The company will pay for the following services directly to the vendor – a remote home search package which includes 5 arranged viewings, guidance on house finding & lease review assistance. The Destination Vendor will work directly with the associate in finding a shared/private accommodation.
 - ✓ Associates are expected to provide necessary information / documents in time to the Destination Vendor to aid the accommodation search

- Associates relocating from locations other than India to UK should contact Relocation@cognizant.com for guidance on the process to follow.
- Associates requesting for additional services beyond the remote home search package can place a request with the destination vendor at their own cost.

Contact details:

Recommended websites:

Free information on moving to UK Website:

<https://www.cognizantempowered.com/home/resources/uk>

UK “Destination Vendor”

“Icon Relocations Ltd”

Email: simon.johnston@iconrelocation.com

Telephone: +44(0)1892 600500

Website: www.iconrelocation.com

Cognizant desk leader: RebeccaTicehurst@iconrelocation.com

Global Relocation Company

Bristol Global Mobility Website: <http://www.bristolglobal.com/>

For India to UK relocations please initiate your relocation in the “Relo App” in “One Cognizant” and navigate to the “Have a Question” button on the lower right of the screen, if required. Once your relocation is approved and you have selected specific supplier services you may contact the direct supplier using the contact information on the “Suppliers” tab in your dashboard.

General Accommodation queries: relocation@cognizant.com

Short-term assignee tax and social security advice: relocation@cognizant.com

41.0 United Arab Emirates

Visa Renewal Expense

Reimbursements related to Visa renewal / related fees of associate and their dependents including new born babies or any other additions/ deletions in the immediate family during the assignments are allowed with appropriate supporting documents, since the Company takes all reasonable steps required in order to obtain a residence visa and work permit for the Employee and residence permits for his/her spouse and dependent children (up to 2 kids, beyond which specific Local Human Resource approval is required) residing with the Employee under the age of 18 (the Employee’s “Immediate Family”), if any. This is applicable for lateral hires as well.

Other Claims

Reimbursement of Immigration expenses:

Cognizant offices in APAC recruit expatriate lateral hires and these lateral hires are required to complete the immigration formalities in their home countries (e.g., Thailand, Indonesia, Vietnam etc.), where Cognizant does not have presence and vendors to support these processes. For the expenses incurred for immigration purposes, these applicants pay initially and then claim reimbursement from Cognizant once they join. This is also applicable for Cognizant associates where our vendors are not supporting, and these expenses can be claimed with Global Mobility/immigration approval mail.

The expenses that can be claimed along with the requirements is given below:

Expense Type	Nature of Expenses	Requirements	Remarks
Immigration related fee	<ol style="list-style-type: none"> Police Clearance Certificate Degree Certificate (incl. Mark Sheets) Legalization Fee Medical Check Fee Documents courier Fee Visa Stamping Fee Visa Stamping Expedite Fee Marriage and Birth certificate legalization fee or any other fee for dependents in order to obtain a residence visa and work permit for the Employee and residence permits for his/her spouse and dependent children residing with the Employee under the age of 18 (the Employee's "Immediate Family"), if any Exit Clearance Fee Visa Downgrading Fee Affidavit charges for name Mismatch or previous experience letter Photo taken fee 	<p>Actual receipts with complete details.</p> <p>Confirmation mail from Global Mobility and Recruiter (as applicable)</p>	Such reimbursement applies to all associates who are getting visas processed on their own due to the above-mentioned reasons.

42.0 Appendix – 1

42.1.1 International Relocation Process

When an associate is moving INTO a country from another there are certain steps which need to be followed by the associate, the associate's ESA Project Manager and the associate's HCM Supervisor. Associates entering any country on a Business Visa are not considered to be relocating, as they MUST remain on the payroll of their home country.

Step 1:

The associate and / or manager should validate with the immigration department that the associate intending to relocate has a right to work at the intended location or can obtain it by the intended relocation date. For further information please raise a request in the Visa Request Application (VRA) available in the 1C (one cognizant app store).

Step 2:

The associate's current ESA Project Manager is required to update the associate's work location in <https://compass.esa.cognizant.com> as '**Move across Cntry—Payroll Chng**' with a future date for relocations into the destination country location from the origin country location.

Relocation benefits (e.g., Temporary housing, Air travel, any additional/optional services etc.) cannot be ordered through company portals until the associate is allocated to the project.

It is recommended for this update be done at least 3 weeks prior to the date on which the associate needs to relocate to ensure the following:

- ❖ All necessary updates to payroll such tax withholding changes occur on time.
- ❖ Vendors are able to accommodate requested dates, travel tickets are booked well in advance to meet the advance purchase travel policy
- ❖ The associate has adequate time to plan their move and obtain education on how to exit the current location and how to join at the new location smoothly
- ❖ The associate & his/her HCM Supervisor will receive an automated ESA alert within 24-48 hours of the project allocation update.

Step 3:

Ensure to enroll early for your "assimilation" to the country to which you are relocating and obtain the checklist and instructions on exiting your origin country smoothly. For further information please go to the "assimilation pages" on Be.Cognizant.

Step 4:

Relocating Associates should initiate (and plan to complete) their Home country clearance activity prior to their relocation to avoid any un-necessary delays or inconvenience to their relocation.

India Outbound Associates should obtain approval from below teams for their successful home country clearance.

One IT - IT Assets – Laptop, Mobile phones, RP Cards, and other assets

Corporate workplace services – Access cards, Runner Keys, Facility pass

Finance payroll & Travel - All outstanding dues/loans acquired should be cleared and submit all home country AMEX card transactions and get it approved.

Library -Any books and other library materials pending

Step 4 (a) for international relocations from the US / Canada to Canada / US / India:

Please note that the following types of relocations must be initiated through the through the **Relocation App** which is available in the **1C (one Cognizant app store)**:

- Canada to the United States or India
- The United States to Canada or India

Please access this tool as early as possible to kick off your relocation. You do not need to be allocated to start your preparations (but allocation is required prior to final approval). You cannot initiate a relocation in the app on or after your travel date. Please be aware that if you do not initiate in advance, you will not be able to avail of the services and support available via the app.

This Portal will help guide your end-to-end Relocation process. The Step-by-Step Wizard will walk you through required information for:

- ❖ Getting your Relocation approved by your Project Manager
- ❖ Moving your Household Goods and Auto
- ❖ Breaking your lease
- ❖ Booking Temporary Housing while you search for a new place
- ❖ Booking your Air Travel
- ❖ Resources to get to know your new location
- ❖ Optional assistance for apartment search

At the end of the Step-by-Step Wizard, you will submit a total Relocation Budget to your Project Manager for approval. Your services will be ordered upon Approval.

Note that if the weight of your household goods is less than 500 pounds, you should consider shipping your goods via UPS or an equivalent shipping provider and submit for reimbursement via Concur, as the cost may be less.

Please be sure to review both the Relocation App User Manual and the Relocation FAQ for additional information on raising requests in the app.

URL

[Associate Manual](#)

URL

[Approver Manual](#)

Step 4 (b) for international relocations from India:

Ensure to read the relocation policy for the country to which you are going and become aware of how to initiate your initial accommodation and any other support that is available for that destination country.

Travel should be initiated via the “Travel and Expense” application in the 1C (one Cognizant app store)

Additional support is available for certain relocations via the “Relo app” available in the 1C app store:

- India to Belgium, Canada, France, Germany, Ireland , The Netherlands, Spain, UK, USA
- The services available via the Relo App are described therein and are within policy for these relocation combinations. Associate are advised to avail of the services for their own good.

Step 4 I for other international relocations (i.e., those not originating in Canada, India, or the USA):

Ensure to read the relocation policy for the country to which you are going and become aware of how to initiate your initial accommodation and any other support that is available for that destination country.

Associates must fill out the [Relocation Request Form](#) which can be obtained from [Amex \(GBT\)](#) and booking travel through them. The form is also available for download via the “Travel and Expense” app in the 1C.

No relocation (payroll travel) is to be booked using “Concur” online booking tool which is for non-relocation business travel only.

Relocation Policy exceptions

Exceptions to the relocation policies must be approved by the Project Manager of the project bearing the cost of relocation provided that the Project Manager has a grade of Director or above. Should the Project Manager have a grade below Director, the Policy Exception Approver will be the first Director+ Associate in the Project Manager’s upward reporting hierarchy in HCM.

Resources

All associates contemplating travelling to another country are strongly encouraged to view the free information on that location posted at:

<https://www.cognizantempowered.com/home/resources>

- The “Corporate Security” website on Be.Cognizant “travel security” section
- Please read the corporate security travel briefings that get issued to all travelers who book travel via Cognizant portals (Concur, Amex (GBT) Relocation desk etc.)
- The “ReloApp” in 1C which contains information and allows the booking of (house finding) and other services available to relocating associates in the following country combinations.
 - Canada to India *

- Canada to The United States of America (USA) *
- Canada to another location within the Canada (domestic) relocation *
- India to Belgium **
- India to Canada
- India to France
- India to Germany **
- India to Ireland
- India to The Netherlands **
- India to Spain
- India to The United Kingdom (UK)
- India to The United States of America (USA)
- The United States of America (USA) to Canada *
- The United States of America (USA) to India *
- The United States of America to another location within the USA (domestic) relocation *
- It is mandatory to use the app. In order to relocate in the combinations signified with an 153sterix (*) to book relocation travel and other services
- To book corporate accommodation or other temporary non hotel accommodation it is necessary to use the app in the combinations signified with a double 153sterix (**)
- Assimilation Briefings and Calls: for further information please refer to the assimilation pages on Be.Cognizant

43.0 Appendix – 2

43.1.1 Travel Advance – Guidelines – From India to Host Countries

This section covers the published travel advance rates for each country. Country	Travel Advance Amount	Forex Card	Cash	Loaded Currency
Algeria	3000	2800	200	USD
Argentina	300	-	300	USD
Australia	7000	6800	200	AUD
Austria	4000	3800	200	Euro
Bangkok	4500	4300	200	USD
Bangladesh	3000	2800	200	USD
Belgium	4000	3800	200	Euro
Bermuda	3000	2800	200	USD
Brazil(Other Location)	3000	2800	200	USD
Brazil(Rio de Janeiro)	3000	2800	200	USD
Brazil(São Paulo)	3000	2800	200	USD

Bulgaria	4000	3800	200	Euro
Cairo	3000	2800	200	USD
Canada	7000	6800	200	CAD
China	4500	4300	200	USD
Costa Rica	3000	2800	200	USD
Cyprus	4000	3800	200	Euro
Czech Republic	4000	3800	200	Euro
Denmark	75000	73500	1500	DKK
Finland	6500	6300	200	Euro
France	4000	3800	200	Euro
Germany	4000	3800	200	Euro
Greece	4000	3800	200	Euro
Hong Kong	35000	33500	1500	HKD
Hungary	3500	3300	200	Euro
Ireland	5000	4800	200	Euro
Israel	3000	2800	200	USD
Italy	4000	3800	200	Euro
Indonesia	4500	4300	200	USD
Japan	525000	509000	16000	JPY
Jersey (UK Channel Island)	4000	3800	200	GBP
Kenya	3000	2800	200	USD
Luxembourg	4000	3800	200	Euro
Malaysia	4500	4300	200	USD
Malta	4000	3800	200	Euro
Mauritius	3000	2800	200	USD
Mexico City, D.F.	3000	2800	200	USD
Mexico(Other Location)	3000	2800	200	USD
Moldova	4000	3800	200	Euro
Nairobi	3000	2800	200	USD
Namibia	3000	2800	200	USD
Netherlands	4000	3800	200	Euro
Nigeria	3000	2800	200	USD
Norway	76000	73400	2600	NOK
Paraguay	4000	3800	200	Euro
Philippines	4500	4300	200	USD
Poland	4000	3800	200	Euro
Portugal	4000	3800	200	Euro
Qatar	16420	15720	700	QAR
Romania	4000	3800	200	Euro
Russia	4000	3800	200	Euro
Saudi Arabia	24000	23200	800	SAR
Singapore	6000	5750	250	SGD
Slovakia	4000	3800	200	Euro
South Africa	35000	33250	1750	ZAR

South Korea	3000	2800	200	USD
Spain	4000	3800	200	Euro
Sri Lanka	3000	2800	200	USD
Sweden	70000	68100	1900	SEK
Switzerland	7000	6800	200	CHF
Taiwan	4500	4300	200	USD
Tanzania	3000	2800	200	USD
Thailand	147000	140000	7000	THB
Tunisia	3000	2800	200	USD
Turkey	4000	3800	200	Euro
UAE	16500	15800	700	AED
Ukraine	4000	3800	200	Euro
United Kingdom	7000	6800	200	GBP
United States	5000	4800	200	USD
Uzbekistan	4000	3800	200	Euro
Vietnam	4500	4300	200	USD
New Zealand	6000	5700	300	NZD
Oman	1732	1655	77	OMR
Kazakhstan	4000	3800	200	Euro

Appendices

Associate's Entitlement for Travel Advance:

All associates travelling from India to another country on payroll transfer are eligible to receive the travel advance. The Deputation letter issued to the associates contains specific details on the same. For further details please reach out to GITForex (GITForex@cognizant.com).

Procedure to get the Travel Advance:

Post the approval of Travel request, a mail with advance details and vendor POC details is sent out to associates by the GITForex team. (GITForex@cognizant.com). Associates should sign the "Receipt for Travel Advance Payment" at the time collecting the travel advance amount which includes the terms and conditions in detail.

Procedure to settle back the Travel Advance to Cognizant:

Recovery of Travel Advance given for payroll transfer would commence via deduction through host country payroll after the 45th day of the travel. Associates can refer the "Receipt for Travel Advance Payment" for the recovery procedure and other terms and conditions. However, if the associate happens to return back to India Payroll before the completion of the installment period, then the same has to be settled immediately in the month of return and it is not possible to do the installment recovery in India Payroll.

The associate has the following options to settle his / her travel advance:

R) Surrender the balance in the Card and cash in hand with the HDFC representatives:

Any unspent / unutilized allowance must be surrendered by the associate to HDFC Bank, and the proceeds credited to the current account of CTS held with the bank. (Note: HDFC will not accept overseas cheque / INR cheque / Banker's cheque / forex coins for this purpose)

Cognizant employee can initiate online currency surrender request to HDFC using the following link https://leads.hdfcbank.com/applications/webforms/apply/FCSU_CSC/index.aspx

Please refer to "Contract Information" section to know the HDFC representatives of respective location.

b) **Associate has the option of settling in INR**, however, the exchange rate would be the date on which the amount is settled, and associate has to reach out to TvIAdvanceRecovery (TvIAdvanceRecovery@cognizant.com) for getting that particular days' exchange rate

Associate should update the below link to ensure that the advance is closed with fund transfer or HDFC surrender with the fund transfer screen shot or HDFC acknowledgement as appropriate.

<https://onecognizantapps.cognizant.com/2368>

Once the amount is received by Cognizant India, associate would get a confirmation mail from the app directly.

In case of any further queries associate may reach out to TvIAdvanceRecovery
TvIAdvanceRecovery@cognizant.com)

Contact Information Policy related queries	Indiaoutboundpolicy@cognizant.com
Forex /Travel Advance Related queries	GITForex@Cognizant.com
Settling of advances	TvIAdvanceRecovery@cognizant.com
HDFC Bank representatives	https://onecognizant.cognizant.com/ > Search for Mytravel App > under useful links please click on “Travel Policy

44.0 Change Log

Date (DD/MM/YYYY)	Section	Change	Updated by
31/10/2019	North America	Entire Policy	R. Anitha
1/11/2019	Hungary	Travel Advance & Initial Accommodation	R. Anitha
15/11/2019	Czech Republic	Travel Advance & Initial Accommodation	R. Anitha
15/11/2019	Portugal	Process & Initial Accommodation – Assignees	R. Anitha
15/12/2019	Poland	Entire Policy	R. Anitha
15/12/2019	Travel Security	Travel security link updated	R. Anitha
1/1/2020	Norway	New Travel allowance updated	R. Anitha
15/12/2019	Poland	Removed Travel advance for ROW travelers & updated long term home search policy	R. Anitha
1/2/2020	Sweden	One time allowance increased	R. Anitha
29/2/2020	Resignation	Resignation policy updated in section 3.19	R. Anitha
1/3/2020	Hungary	Increase in Travel advance & decreased in number of days of Initial accommodation	R. Anitha

Date (DD/MM/YYYY)	Section	Change	Updated by
15/3/2020	Benelux	Replaced Accommodation manager approval with Project Manager in Lease Breakage	R. Anitha
15/3/2020	Australia	Initial stay policy updated	R. Anitha
1/6/2020	North America	Extended Canada Relocation Addendum	Elizabeth Song-Tran
15/6/2020	Netherlands	Netherlands Initial stay – New Vendor is updated	R. Anitha
15/6/2020	New Travel Vendor	Travel Vendor AMEX (GBT) is updated	R. Anitha
30/6/2020	Netherlands	New policy on Corporate apartment & Initial stay is updated	R. Anitha
30/6/2020	Deviation process policy	Policy was removed from all countries except for Netherlands	R. Anitha
15/08/2020	Covid-19 related expenses	Policy updated for Covid-19 expenses	R. Anitha
25/8/2020	Ireland	Relocation and accommodation application process – General policy applicable for associate traveling from all countries to Ireland Relocation email is updated in general queries About HR – is replaced with Ireland home page	R. Anitha
2/9/2020	Excess Baggage	New policy on Excess Baggage is updated	R. Anitha
1/10/2020	Initial Stay policy	New Initial stay policy updated for APAC countries	R. Anitha

Date (DD/MM/YYYY)	Section	Change	Updated by
15/10/2020	Home Search Policy	Restriction on Home Search Policy is updated for European countries including UKI	R. Anitha
15/11/2020	Conversion Charges on Forex cards	Policy updated in section 16.1.1	R. Anitha
1/12/2020	Denmark	New Denmark Policy updated	R. Anitha
1/12/2020	Norway	Initial accommodation & Initial accommodation initiation updated	R. Anitha
15/12/2020	Finland, Sweden, Poland, Spain	Initial accommodation & Initial accommodation initiation revised policy updated	R. Anitha
15/12/2020	Non-Adherence policy	Non-adherence policy updated in Section 1.3	R. Anitha
15/12/2020	Denmark, Netherlands, Hungary, Norway, Spain, Poland, Portugal, UK, Sweden	Revised One time allowance policy is updated	R. Anitha
15/12/2020	North America	Update in lease breakage	N. Rohini
30/12/2020	Belgium	Revised the Corporate Accommodation stay duration to 3months	N. Rohini
30/12/2020	Latvia	Updated the temporary accommodation booking via Amex	N. Rohini
30/12/2020	Czech, Finland, Ireland, Latvia, Luxembourg, Poland, Spain, Sweden, Swiss	Updated Initial Accommodation policy	N. Rohini

Date (DD/MM/YYYY)	Section	Change	Updated by
13/01/2021	Swiss	Updated the links from Be Cognizant page for initial accommodation	N. Rohini
13/01/2021	Ireland	Updated the duration of stay	N. Rohini
13/01/2021	Belgium	Updated the initial stay cost & duration	N. Rohini
13/01/2021	All CE countries	Updated the POC details in General Query section	N. Rohini
22/1/2021	Global Policy	Covid-19 Related Expenses update	Reema Dhino
05/03/2021	Canada travel advance	Increase in travel advance amount from 5000 CAD to 7000 CAD due to stop over expenses	Ramya Swaminathan
05/03/2021	Philippines Initial Stay	Initial stay policy change to 21 days after work permit stamping at approved limit 8000 PHP per day.	Ramya Swaminathan
16/04/2021	Canada – Initial commute cost	Associates can avail car rental benefit after mandatory quarantine period, if any, and will not require additional approvals	Ramya Swaminathan
21/04/2021	UK Travel advance	Increase in travel advance amount from 4000 GBP to 7000 GBP due to 10 days mandatory hotel expenses	Ramya Swaminathan
21/04/2021	Philippines	Removed guest house information	Ramya Swaminathan

Date (DD/MM/YYYY)	Section	Change	Updated by
04/05/2021	AMEX GBT Mail ID change & Relocation request form	Updated the document with the latest relocation request form.	Ramya Swaminathan
05/05/2021	Canada Inbound policy extended	Canada Inbound policy extended to December 31, 2021.	Ramya Swaminathan
05/17/2021	Australia - Relocation Expense clawback	Updated the Relocation expense clawback policy for Australia	Ramya Swaminathan
05/17/2021	Belgium – Corporate accommodation policy	Updated the Belgium – Corporate accommodation early termination clause	Ramya Swaminathan
07/14/2021	Germany – Initial accommodation booking	Updated the Germany initial accommodation booking according to the immigration support requirement	Ramya Swaminathan
07/27/2021	Covid -19 expense policy	Added a clause to the Covid -19 expense policy (Section – 3.16)	Ramya Swaminathan
08/11/2021	Argentina Inbound Relocation policy – V.2.3	Updated complete Argentina Inbound relocation policy and wording update as per V.2.3 <ul style="list-style-type: none"> - Scope - Eligibility Criteria – Coverage & Exclusions - Travel benefits - Relocation benefits. 	Ramya Swaminathan
9/28/2021	Relocation travel booking form	Updated the latest travel booking form in Page – 92 & 66	Ramya Swaminathan

Date (DD/MM/YYYY)	Section	Change	Updated by
9/29/2021	Canada Inbound policy extended	Canada Inbound policy extended to June 30, 2022.	Ramya Swaminathan
02/11/2021	Australia Inbound Policy – Travel Advance	Increase in travel advance amount from 4500 AUD to 7000 AUD in order to meet the quarantine expenses.	Arun Ravichandran
16/11/2021	KSA Inbound Policy - Travel advance	Increase in travel advance amount from 16887 SAR to 24000 SAR in order to meet the quarantine expenses.	Ramya Swaminathan
30/11/2021	Lithuania – Housing allowance	Updated Lithuania housing allowance benefit.	Ramya Swaminathan
07/01/2022	Travel Advance Guidelines	Updated Travel advance amount for Qatar	Arun Ravichandran
23/02/2022	Ireland – Initial Accommodation	Updated the Initial Accommodation policy for Ireland.	Arun Ravichandran
13/04/2022	Canada – Initial Accommodation	Updated the Initial Accommodation policy for Canada Inbound.	Arun Ravichandran
01/05/2022	Canada – Amendment team – email address updated	Updated the email address for location change amendment team .	Arun Ravichandran
13/5/2022	Canada-Update Canada Relocation extension date	Updated the termination date of Canada Inbound Relocation Addendum to December 31, 2022	Elizabeth Song-Tran

Date (DD/MM/YYYY)	Section	Change	Updated by
23/5/2022	Nordics Travel Advance Update	Updated the Travel advance amount for Norway, Sweden, and Denmark	Ravichandran, Arun
23/5/2022	Denmark – Initial accommodation & Home search service update	Updated AMEX GBT as initial accommodation service provider and reimbursement for Home search service .	Ravichandran, Arun
31/5/2022	Nordics One-Time Allowance and Norway Travel Advance Update	Updated the One-Time Allowance amount for Norway, Sweden, Denmark and Finland	Ravichandran, Arun
15/6/2022	UK Yearly Travel Allowance	UK Yearly Travel Allowance updated	Ravichandran, Arun