Learner Instructions

- 1. The purpose of this call is to review your internship relocation benefits only
- 2. Contact your recruiter with any employment questions
- 3. Session duration is 60 minutes
- 4. Use the 'Chat' feature to submit your questions. We will have Q&A at the end of today's call
- 5. Participate actively to make this a successful learning experience
- 6. Action items are required after this presentation

Learn and be curious!

Relocation Benefits for your 2018 internship

we pioneer



Meet your presenters

Nikki Lippitt - Intern Team Lead

GRAEBEL®

Here's to the world ahead.sm

Erin Walters - Intern Program Manager Brittany Kelly - Relocation Program Ambassador Amazon Global Relocation Services



Learning Objectives

- Review roles and responsibilities 1
 - Relocation benefits overview 2
 - Qualified dependents (3)
 - Booking travel online 4
 - Frequently asked questions 6
 - Information about taxes 6
 - Action items 7
 - What happens next (3)



Meet your benefits teams!

Global Relocation Services (GRS): Amazon's internal benefits team that owns the policies and oversees the interns' relocation experience.

<u>Graebel</u>: Amazon's Relocation Management Company. The Graebel Consultant is your single point of contact for benefits administration, stipend payments, and general questions.

Carlson Wagonlit Travel (CWT): Amazon's Travel Company. Interns book airfare using their online tool, and the itinerary is later emailed.

Housing Providers: Company that manages each housing accommodation. More information on the location and key pick-up is delivered to interns via email before arrival.

<u>Amazon Payroll:</u> Responsible for processing deductions, taxing stipend payments and providing accurate paycheck to interns.

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Benefit details

Housing

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Stipend

- Amazon furnished housing located in your office's local metro area
- Housing near public transportation
- Pay monthly pro-rated deduction:
 - Roommate \$300
 - Single \$500
 - Family \$800
- Can request a preferred roommate
- Round trip, economy travel airfare
- The cost of housing is considered taxable income, and Amazon will help offset this with tax assistance

- Receive pro-rated monthly stipend payment set by location:
 - Discount = \$1500
 - Standard = \$2500
 - Premium = \$3500
- The stipend is taxed
- Locate and pay for housing on your own, using the method you prefer
- Round trip, economy travel airfare
- Even though Amazon taxes the stipend, it is still considered taxable income



Qualified dependents

A qualified dependent is defined as

A Spouse OR

A domestic partner who lives with you and shares financial responsibility

Dependent children

A qualified dependent is not

Girlfriend or boyfriend that does not currently live with you Parents, siblings, or extended relatives

Benefits extended to qualified dependents include

Reasonable travel accommodations to and from the internship Separate furnished housing for interns with families only

Tell your Graebel Consultant if you will bring dependents on your internship



Booking travel using the online tool

Carlson Wagonlit - Airfare

✓ Who is eligible?

Interns and their dependents

✓ What kind of airfare?

Economy only

Round trip

✓ Where can you book?

US domestic & Canada

From your school or home city

✓ Process

Provide FULL LEGAL NAME to Graebel

Provide FULL LEGAL NAME + EMAIL for dependent travelers

Receive registration link via email

Register online, and request your airfare

Receive your travel itinerary via email within 1-2 business days

✓ Request any flight itinerary changes within 24 hours

Housing FAQ

If I choose housing, am I able to change my mind and switch to stipend later?

No. Once you've given your decision to Graebel, it's not possible to choose housing later, so please decide carefully

When will I know where my housing is located?

Housing confirmations will be sent via email no later than two weeks prior to your start date. Contact your Graebel Consultant as soon as possible if you have not received your check-in information within this timeframe

When is the soonest I can arrive at my housing, and the latest I can leave housing?

Amazon allows all interns to arrive up to two days prior to your employment start date, and exit up to two days after your internship ends

Can my parents, or girlfriend/boyfriend live with me in Amazon provided housing?

Eligible dependents include a spouse or domestic partner and children only. Friends and family members may visit during your internship, but will be required to reserve their own accommodations

Housing FAQ

May I bring my pet?

Interns living in Amazon provided housing are not permitted to bring pets

Can I sublet or rent my Amazon housing using AirBnb, Craigslist, or directly to friends?

Subletting of any kind is strictly prohibited and will result in immediate termination

If I drive my car to the internship, will Amazon pay for tolls and parking at my residence and/or office?

Any additional costs associated with driving a personal vehicle are at your own expense and Amazon does not cover these

What time of day may I check-in to my housing location?

Typically all locations are available for checking in at or later than 3pm local time. Please be sure to keep this in mind when booking your flight, and be sure to inspect your housing confirmation email on the time and location of key pick-up



Stipend FAQ

If I choose stipend, am I able to change my mind and switch to housing later?

No. Once you've given your decision to Graebel, it's not possible to choose housing later, so please read these documents carefully and weigh the options before deciding.

What can I use my stipend money for?

The stipend money is intended to offset out of pocket costs to secure housing (deposits, rent, utilities, etc). It is important to be diligent in your approach working with potential landlords and businesses online. Please utilize extra caution and ensure that the individual is properly vetted before paying them any funds.

How do I know what region my new office is located?

Graebel will help you understand your internship region as what the total stipend amount for your internship.

When do I receive the stipend? Is it taxed?

Stipend payments are pro-rated based on actual days worked. 30 days before starting at Amazon, Graebel will advance 50% of the total pro-rated amount. The remaining amount is then issued to Amazon Payroll, where taxes are removed. Anything leftover will be paid to on your first or second paycheck.

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Travel FAQ

Can I drive to my internship instead of flying?

You may elect to drive your personal vehicle, and will be reimbursed mileage per the IRS. Speak to your Graebel representative about guidelines for driving.

If flying, am I able to submit expenses such as checked baggage, airport travel, etc, for reimbursement?

No. Amazon will not reimburse these types of expenses. No benefits will be provided outside of what is outlined in your policy document, so please read it carefully. If you have further questions about this, please ask your Graebel consultant.

Will Amazon provide transportation to and from my office?

You may be eligible for public transportation benefits according to the location of your internship. Please ask your Graebel consultant.

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What you need to know about taxes

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

Amazon provides tax assistance in the form of gross-up to help offset the tax burden associated with receiving relocation benefits. However, this may not totally offset your liability when filing at year-end.



Neither Graebel nor Amazon may provide you with tax consultation or advice. Therefore we recommend contacting a tax advisor with specific questions about your situation, or if you have questions about how these benefits may impact you.

Please note: The cost of relocation benefits plus the tax gross-up is added to your W2 at year-end.

What happens if your work date(s) change

Any changes to your work <u>start or end date</u> must be confirmed by your recruiter via email

Email the new information to your Graebel Consultant, and be sure that any travel and housing arrangements are similarly updated

Be sure to retain confirmation for yourself in email



Action Items – What happens next?

<u>Contact</u> your Graebel Consultant with your benefits choice and follow the email instructions for any next steps

OR login to <u>myrelocation.graebel.com</u> to choose

If a decision has not been made in 2 weeks, automatic placement into housing will occur

<u>Include</u> special housing accommodations, preferred travel dates, joining family member info, and confirm your start and end date

Login to *myrelocation.graebel.com* and enter your bank details for timely processing of stipend payments. The site contains useful benefits information to all interns

Book airfare through CWT online booking tool for yourself and any qualified dependents

Questions? What's next?

After completing this training...

Contact your Graebel
Consultant or login to
www.myrelocation.graebel.com
and make your benefits
decision!

Please be sure to contact your Graebel Consultant for any general questions

Thank you!