

# Extended Remote Work & International Assignment Policy

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## 1. Policy Purpose and Scope

This policy defines the conditions under which employees may perform remote work, including domestic remote work and cross-border remote work arrangements.

Cross-border remote work introduces regulatory, tax, data protection, and immigration considerations that require formal review and documented approval.

This policy applies to full-time, part-time, and fixed-term employees unless otherwise specified in employment agreements.

## 2. Eligibility for International Remote Work

Employees may request temporary remote work from another country for up to 90 days within a rolling 12-month period.

Approval is not automatic and is contingent upon operational feasibility, business continuity, and legal compliance review.

The employee must demonstrate secure connectivity, compliance with IT security controls, and availability during core business hours.

## 3. Legal, Tax, and Payroll Considerations

International remote work may trigger tax residency, permanent establishment risk, or payroll withholding obligations in the host country.

Human Resources and Legal must assess visa compliance, employment law exposure, and labor protections applicable in the destination country.

Employees are responsible for ensuring they maintain lawful immigration status and right-to-work authorization in the host country.

## 4. Data Privacy and Security

All remote work must comply with corporate information security standards and data protection obligations.

Access to sensitive systems requires VPN usage and multi-factor authentication.

Data transfer across borders must comply with applicable privacy regulations, including but not limited to GDPR where relevant.

## **5. Approval Workflow**

Employees must submit a Remote Work Request Form at least 30 days prior to the requested start date.

Requests are reviewed by the employee's manager, Human Resources, Legal, and where necessary, Global Mobility or Tax teams.

Final written approval must be documented before international remote work begins.

## **6. Monitoring and Review**

Approved remote arrangements may be revoked if compliance risks change or business needs evolve.

Employees must notify HR of any change in duration, location, or work conditions.

Failure to comply with this policy may result in corrective action.