

11-Feb-2022

Mangesh Gawali  
UnitedHealth Group/Optum

Dear Mangesh,

**Re: International Short-Term Assignment with Optum Services, Inc..**

On behalf of Optum Services, Inc.. I am pleased to confirm the details of your international short-term assignment to Pittsburgh, United States.

This international Short-Term Assignment Letter confirms our mutual understanding of the terms and conditions applicable to your international assignment as outlined below:

Home Country:	Gachibowli Village, India
Host Country:	Pittsburgh, United States
Host Entity:	Optum Services, Inc.
Assignment Manager:	Sureshbabu Anumukonda
Anticipated Length of Assignment:	6 Months
Estimated Start Date:	28-Feb-2022
Job title:	Assoc Software Engineer II
Annual Base Salary:	978,903.00 INR
Grade:	25

**Period of Assignment:**

Your assignment is expected to commence on or about Feb 28, 2022, contingent on the proof of proper work authorization in United States and is anticipated to continue for approximately 6 months. The duration of your assignment may be shortened or extended at the discretion of UHC International Services Inc. based on business need. In the event your assignment ends earlier than anticipated, consideration will be given to the timing, to allow you to tie up any affairs in the host country. The terms and conditions of any extension will be mutually agreed upon and confirmed with you, in writing, prior to your original end date.

**Compensation**

Your base salary, as of the date of departure from India, is 978,903.00 INR per annum and is inclusive of the current common review. Your salary will continue to be reviewed annually, on UHG's common review date.

**Incentive**

UHC International has adopted UnitedHealth Group Incorporated's ("UHG") Rewarding Results Plan. You remain eligible to participate in the Rewarding Results Plan throughout your assignment. Your current funding rate is 15% of your base compensation. Actual pay-outs may range from 0% to 200% of the funding rate but there is no guarantee that an incentive payment will be made. Under the Rewarding Results Plan, your actual payment will be based on business segment financial and non-financial results, your individual performance, and the recommendation of your manager. Your eligibility for the discretionary bonus is contingent on your being employed at the time any such award may be made. Future Plan funding rates and payments will be based on UHG's compensation program for that year and are at the sole discretion of UHG.

### **Vendors supporting your assignment**

UHG has retained a preferred global relocation company “**Graebel**” that will be administering all benefits listed below in this letter.

UHG’s preferred Immigration law firm “**BAL**” will oversee all immigration and work permit needs.

Lastly, UHG’s preferred Tax firm “**KPMG**” will be managing all tax related matter.

### **Disclosure of Secure Transmission of Personally Identifiable Information (PII):**

UHG is committed to protecting the privacy and security of your Personally Identifiable Information (PII) and Personal Data that is disclosed to our vendors to facilitate your assignment and to comply with local country laws mandating such protections. UHG Global Mobility will make all the efforts to safeguard your PII and Personal Data, including limiting the use and disclosure of PII/Personal Data to the minimum, that is necessary to accomplish the intended purpose. As part of our partnership with each of the vendors listed above, we will need to disclose your PII / Personal Data relating to your employment with the company. The information includes and is not limited to salary, benefits, country identification numbers, social security numbers etc. The purpose of sharing your PII/ Personal Data will be limited to facilitating the company's obligations that arise due to this assignment. We would like to inform you that we are committed to adhere to strict guidelines as per local country laws on sharing such information securely with our vendors.

### **Work Permit Assistance**

UnitedHealth Group will provide you with immigration support with UHG’s outside counsel through our contracted outside law firm BAL (Berry Appleman & Leiden). This assignment offer is subject to you being granted the appropriate work permit and/or visas.

### **Pre-Departure Assignment Consultation**

To assist you in understanding the elements and provisions of your assignment, you will participate in a pre-departure consultation provided by UHG’s Global Relocation firm Graebel Relocation. After the consultation, the expectation is that you will have a clear understanding of everything you will need to do before, during and after your assignment.

### **Travel to/from Assignment location**

You will be authorized to travel to the new location. Travel will be in accordance with UHG’s Global Travel and Expense Policy.

\*\*\*Do not book travel through concur, do not use your corporate card\*\*\*

### **Excess Baggage**

The company will cover the costs of excess baggage up to USD 1,000 and those costs will be reimbursed through Graebel Relocation vendor.

### **Corporate Housing Accommodations**

A one-bedroom corporate housing apartment will be provided for the duration of your short-term assignment. All basic utility expenses, such as electricity, water, basic cable (including internet access) and gas will be paid by the company. You will be responsible for the cost of meals, local and long-distance calls, and mobile phone charges during your stay in temporary housing.

The company’s Corporate Housing providers in coordination with Graebel will make arrangements for temporary housing. It is important to note that the company does not guarantee specific locations or types of housing, and temporary housing units are assigned based on availability at time of arrival and

your needs. Once temporary housing units are assigned, changes cannot be made. The company sources temporary housing that is designed to be within a reasonable commuting range of your new office location. Our providers also look for locations in good proximity to amenities such as shopping.

Please note, insurance coverage for damage/loss of personal property or claims of personal injury made against you or your guests while in temporary housing is not provided.

### **Per Diem**

In addition to your monthly base salary, you will receive a per diem allowance of **76 USD per day** to assist with the cost of meals and incidentals. The allowance will be paid via Graebel and the company will cover any associated tax cost on this amount. This will be based on independent vendor data (AIRINC) and the host location.

### **Destination Services**

Graebel's approved Destination Services Provider will be provided to assist you with services to include (but not limited to) general orientation, information on local customs, banking, transportation/auto purchase/driver's licensing, medical facilities, emergency services, shopping, recreation, and religious worship.

### **Cultural Training**

You will be eligible for one (1) day of cultural training.

### **Home Leave**

\*\*\*Do not book travel through concur, do not use your corporate card\*\*\*

Your annual PTO leave entitlement will remain in line with UHG's current home country policy. Leave may only be taken with the prior agreement of your line manager and subject to operational requirements.

If your assignment is expected to be 12 months, you will be eligible for one (1) round- trip ticket (booked per company travel policy through Graebel) between home and the host location once you have been in the host location for six (6) months. These trips must be booked no less than 2 weeks in advance of travel. Final home leave must be taken no less than three months prior to repatriation.

Time used on home leave is charged against your normal vacation time, except for travel time via the most direct route and time spent on company business. Expenses incurred on the days conducting business are considered business-related expenses.

Payroll allowances (including the Per Diem) and deductions are continued during home leave, and therefore additional costs such as lodging, car rental and meals will not be reimbursed.

### **Tax Preparation Assistance**

KPMG will prepare your Home and Host Country income tax returns for each year while on assignment. To the extent your taxes are impacted post repatriation due to trailing assignment expenses or liabilities, you will continue to participate in the companies Tax Equalization program.

### **Tax Equalization**

You will not pay any more (or less) income taxes than had you remained in India and not accepted the assignment (the "stay-at-home tax"). For purposes of this assignment, the hypothetical tax calculations will be performed by the international accounting firm KPMG. The full details of UHG's

international assignment tax policy are attached. UHG reserves the right to modify, change or update these policies as needed.

All taxes due on company-source income in the United States will be paid for by the company. However, the benefit of the foreign earned income exclusions and company-paid foreign tax credits will belong to the company under the Tax Equalization program.

Assistance in preparing your India and foreign income tax returns will be provided at company expense by KPMG. After completion of your India income tax return, the Tax Equalization computation will be prepared to settle any differences between your stay-at-home tax and actual taxes paid based on your income tax returns as filed.

Tax Equalization will be determined based on filing your India and foreign income tax returns in the most cost-effective manner for the company. If your actual India and hypothetical tax exceeds your stay-at-home tax (computed at year end and includes company source and personal source income), you will be entitled to a tax reimbursement from the company.

**Any excess of stay-at-home tax over the actual India and hypothetical tax will be your responsibility to return to the company.**

### **Paid Time Off and Holidays**

Paid Time Off and holidays will be provided in line with your current policy. You will be entitled to the local statutory public holidays applicable in the United States. You will not be entitled to India statutory public holidays including any payment for or time off in lieu in respect of such days worked or which coincide with other leave.

### **Business Expenses**

All approved expenses in connection with your business activities will be met in accordance with normal company policy.

### **Repatriation**

The same travel parameters for returning to the home location are followed as for the travel to the assignment location, with the Company reimbursing travel costs in accordance with the Company's corporate travel guidelines for your return via the most direct route.

### **Return Travel Expenses**

All travel arrangements at the end your assignment will to be booked by Graebel. Do not book travel through Concur, do not use your corporate card.

### **Medical Coverage**

The Company will provide you with international medical coverage for the term of your assignment. Details of this plan will be provided to you separately pursuant to the Short-Term Assignment Policy.

### **Global Travel Assistance Program**

The company maintains a travel assistance service through a program with UnitedHealth care Global a UnitedHealth Group company. The Global Travel Assistance Program, supported by UnitedHealth care Global which provides emergency medical, security, and travel-related assistance 24 hours a day, every day of the year, anywhere in the world. For further information regarding UnitedHealth care Global, please visit <https://members.uhcglobal.com/Default.aspx>. Please be sure to print your card before you travel.

### **Voluntary Termination**

If you resign your position during the assignment, all allowances and support will immediately cease. Company-sponsored work permits/visas will terminate on the earlier of the last day of employment or last day in the host country. The company will not provide any assistance to repatriate or move to a new location.

If you voluntarily resign from your assignment position and are returning to employment with UnitedHealth Group in the home country, the Company may assist for return travel expenses, including airfare, and the return shipment of household goods to the home country according to assignment limitations.

### **Involuntary Termination**

For involuntary termination through no choice or fault of your own, including job elimination, the Company will apply the standard repatriation program in effect at that time.

Home country severance policies will apply. The return must be completed within 30 days after the effective termination date to receive any assistance. No cash-in-lieu payments will be made. If repatriation assistance is forfeited, no other assistance will be provided.

**Unless legally required, no assistance will be provided for a termination resulting from a criminal or dishonest act.**

### **Duty of Confidentiality/ Limitation of Activities**

During and after your assignment to the United States you are bound by a duty of confidentiality to Optum Services, Inc.. as well as UnitedHealth Group Inc. This includes non-disclosure of any confidential or restricted information relating to Optum Services, Inc. and its activities.

Furthermore, for the duration of your employment with Optum Services, Inc. you are not allowed to carry out any duty for another company, even non-competitive, unless previously agreed in writing by Optum Services, Inc..

We wish you success on your international assignment.

Yours sincerely,



Karin J Pribyl  
Director, Mobility&Immigration.  
UnitedHealth Group.

## **AGREEMENT TO REPAY ASSIGNMENT EXPENSES**

This Agreement is between you and UnitedHealth Group, Inc. ("UnitedHealth Group"). UnitedHealth Group and I agree:

Upon the date my assignment is initiated with the relocation company, UnitedHealth Group will pay for or reimburse me for certain relocation expenses according to UnitedHealth Group's Short Term Assignment Policy.

If my employment is terminated within 12 months after my assignment initiation with the relocation company, (a) voluntarily by me, or (b) by UnitedHealth Group for reasons that constitute a violation of UnitedHealth Group's Principles of Ethics and Integrity and/or Code of Conduct, I must repay to UnitedHealth Group a pro-rated portion of the relocation expenses based on the number of full months I was employed after my initiation with the relocation company. For example, if my employment terminates 6 months following my initiation, I agree to repay half of the relocation expenses.

To the extent permitted by law, I authorize UnitedHealth Group to make deductions from my paychecks, or from any other amounts owed to me, for any amount that I owe UnitedHealth Group under this Agreement after I provide notice of my decision to terminate or after UnitedHealth Group has notified me of my termination.

If deductions from my pay checks or other amounts owed to me are insufficient to cover the relocation expenses that I owe, I agree to repay promptly the remaining amount due in response to UnitedHealth Group's written request. If I fail to do so, I will be liable for UnitedHealth Group's expenses incurred in connection with any legal action against me for collection, including attorneys' fees and court costs.

## **DECLARATION**

I understand and accept the terms and conditions of my assignment to Optum Services, Inc. on the above terms and conditions. I will:

- i) Retain a signed personal copy for my future reference
- ii) Return signed copies of this Assignment Letter to UHG Global Mobility

Signed \_\_\_\_\_  
Mangesh Gawali

Employee ID Number : 001247716

Date \_\_\_\_\_