



February 18, 2022

Victor Liu
6408 Jefjen Way
Elk Grove, California 95757

Dear Victor,

I am delighted to invite you to join IBM in the position of Product Manager Summer Intern : 2022 (Data & AI).

IBM is a leader in hybrid cloud, AI, and business services provider helping clients in more than 175 countries capitalize on insights from their data, streamline business processes, reduce costs, and gain the competitive edge in their industries. Continuously innovating since 1911, IBM has made breakthrough innovations in AI, quantum computing, industry-specific cloud solutions, and business services to benefit our clients. As an IBMer, you'll be a member of a team committed to trust, transparency, responsibility, inclusivity, and service.

Attached are the terms of your offer. Please reach out to me if you have any questions. I look forward to hearing from you within [1 week](#) of the receipt of this letter and welcoming you to the team.

Sincerely,

Nicole Gavin

Attachment to the offer letter to Victor Liu for the position of Product Manager Summer Intern : 2022 (Data & AI), located in San Jose, CA with an anticipated start date of May 31, 2022 and end date of August 12, 2022.

Salary and Benefits

As a non-exempt supplemental employee, you will be paid an hourly rate of \$38.50. All hours worked in excess of 40 per week will be compensated at a rate of time and one-half in accordance with federal law. Your overtime rate of pay will be \$57.75 hourly. If applicable, you will be eligible for any overtime premiums required by state or local laws. As a non-exempt supplemental employee, you will receive a paycheck every Friday.

All co-op employees working in the United States receive 56 hours of paid sick time up front, or a pro-rated amount if hired after January 1, and at the start of each calendar year thereafter, which may be used for allowable purposes as provided by our paid sick time policy, including, employee illness or injury, caring for covered family members, as well as other purposes provided by applicable law. Paid sick time may be used in 15 minute increments. There is never a payout for unused, paid sick time. Please refer to the U.S. Paid Sick Time Policy for more information, which is available on your first day of employment.

This starting salary was determined based on your current academic school year. Therefore, it is imperative, that the information you provide us is correct. Once you are on-board, you may be eligible for future salary increases if your academic year changes during your assignment. If you have any concerns, please contact me prior to your date of hire.

This is a temporary assignment which may be terminated at any time by IBM or you. This assignment does not imply any commitment by IBM to regular employment. If you wish to be considered for regular employment, we invite you to submit another Application for Employment. Please include this co-op assignment in the work experience section of the application.

If your permanent address is greater than 50 miles from the location of the IBM office that you will be working at, you will be eligible to receive a gross lump sum payment. IBM has partnered with Graebel to administer this employment benefit. The gross lump sum payment will be \$4000 to assist with reimbursement toward the travel costs and expenses associated with your move. This payment will be less applicable tax withholdings. Under federal, state and local tax authority rules, the value of the relocation stipend must be reported as taxable income. This will have the impact of increasing your W-2 wages and reducing net pay to satisfy your tax withholding liability. Entitlement to this payment is contingent on you working as an intern or co-op at IBM in 2022 and performing your work in person at an IBM worksite. You will also have access to Graebels CitySwitcher Digital Marketplace to assist you with questions regarding your move.

While we expect your internship will be in person at the location you have been offered, if for some reason the internship is being held virtually in 2022, you will receive a \$750 stipend **in lieu of your relocation stipend** to help with home office expenses. This payment will be less applicable tax withholdings.

As is customary at IBM, this offer is contingent upon several factors including:

- Verification of completeness and accuracy of your application materials and your ability to work for IBM without restriction (which means, among other things, that you do not have non-compete obligations or other restrictive clauses (together “restrictive covenants”) with your current or former employer that would prevent you from joining IBM, or that any such restrictive covenants have been waived or otherwise resolved by you).
- Completion of a background check satisfactory to IBM in its sole discretion, to be performed by IBM and/or independent contractors of IBM.
- Compliance with U.S. immigration law including U.S. Government Employment Eligibility Verification form (I-9) and proof of identity and employment eligibility. For a list of acceptable documents, see <http://www.uscis.gov/files/form/i-9.pdf> . To start work on your first day, you must bring required documents with you as you will be unable to start work without them.
- Acknowledgement of IBM’s Drug Free Workplace statement and Drug and Alcohol Testing Policy. In the event the position you are being offered requires you to operate an IBM owned/leased vehicle, your offer is contingent upon verification of a satisfactory driving record.
- Reviewing and signing IBM’s Agreement regarding Confidential Information and Intellectual Property.
- Compliance with applicable law regarding employment of minors, including but not limited to providing any required employment certification/work permit and/or any required age verification.

Your employment at IBM will not begin until you have successfully met these requirements.

This offer is contingent upon you being fully COVID-19 vaccinated or IBM exemption granted prior to your start date, where legally permissible, which means that two weeks have passed since your second dose of either the BioNTech Pfizer, Moderna AstraZeneca, Covishield, Sinopharm or Sinovac vaccines, or two weeks have passed since you received the Johnson & Johnson vaccine. Proof of vaccination status may be required. If you are unable to be vaccinated due to medical, pregnancy or religious reasons, we offer accommodations in accordance with applicable law.

For tax and payroll purposes, you will require a Social Security Number. If you do not have one, you must apply for a number at your Social Security Administration Office before your first day of employment. Also, please note that IBM may be required to withhold federal tax at a different rate based upon your alien residency tax filing status. For more information on this, please review IRS Publication 519 before completing the W4 from, <http://www.irs.gov/publications/p519/ch01.html>. If you are a nonresident alien, you will need to complete the W-4 form using the provided instructions on your first day of work, <http://www.irs.gov/publications/p519/ch08.html>.

U.S. Laws and regulations prohibit the release of restricted technology to a Foreign Person

without first obtaining an export license or other government authorization. Accordingly, if our employment verification process reveals that you are a Foreign Person, you will be required to provide necessary information to enable IBM to determine the type of export authorization required if your job requires access to restricted technology. Our ability to obtain an export license for you may impact IBM's decision to continue with your pre-employment process.

Your employment is also contingent upon you maintaining employment authorization from the United States Immigration Service. IBM will assist you, if required, in obtaining a nonimmigrant visa. IBM has the sole discretion in determining whether to continue to sponsor an employee for immigration visa status or permanent residence status. Job performance, skill of the individual, requirements and contribution to the business will be the determining factors when management makes these decisions.

The terms of this letter are not a contract of employment and do not imply employment for any specific period of time. Rather, employment at IBM is at-will, which means that either you or IBM may terminate your employment at any time, for any reason and without prior notice. No modification of this at-will status is valid unless contained in writing signed by two authorized representatives of IBM.

This offer of employment is based on our confidence that your employment with IBM will be a mutually valuable and rewarding experience. We look forward to hearing from you soon.