

## **Policy: 750 - International Temporary Transfers Travel Agreement**

750 - International Temporary Transfers Transfer Agreement

Employee Name: Salainayagan Arunmozhi Thiruvalluvar

Employee Personnel Number: 11270565

### Assignment Details

Project Name: AT&T

City & Country: Monterrey , Mexico

Charge Code: AOZ3Q001

Arrival Date: 2021-01-25

Departure Date: 2022-01-25

Global Standard 750 - International Temporary Transfers & GCP provision details are available here:

[https://in.accenture.com/peplemobility/?page\\_id=6241](https://in.accenture.com/peplemobility/?page_id=6241)

You must read this document carefully as it sets out the key terms applicable to your assignment. Before you start your assignment, you must complete the task on your Global Mobility Gateway to confirm that (1) you have read, understood and agreed to the terms below, and (2) your submission of the electronic response constitutes your electronic signature.

Your headcount will transfer to the host country for the duration of your temporary transfer and you are required to return to your home country at the conclusion of the assignment.

This document should be read in conjunction with the relevant assignment profile section of HR Case Travel Plan Policy: 750 - International Temporary Transfers and the provision details above, which details the general provisions and financial arrangements applicable to your temporary transfer assignment.

If there are any changes to the terms of your temporary transfer these will be confirmed in a separate document (which you will also be required to formally accept). In the absence of any agreement to the contrary the terms set out in this document will apply by default to any extension of your assignment.

If you have any questions in relation to the contents of this document contact People Mobility.

### Immigration

You and any accompanying dependents must secure proper documentation including passports, and visas or work permits prior to traveling and must maintain valid documentation at all times in the new location.

As a condition for continued employment with the Company, you must comply with all immigration and work authorization requirements of the new location. Refer to the applicable receiving country supplement of Immigration Policy 0043 for additional direction.

Upon approval, People Mobility coordinates arrangements to obtain your work permit/visa. The sponsoring organization covers all associated costs.

## Employment Information

### Pay

You transition to the host country payroll and benefits immediately upon the effective start date of the transfer. Upon headcount transfer, you no longer contribute to your home country pension program, if any. When possible, the plan remains active (i.e. no termination process commences). If the host country has a pension program and you are eligible, you may enroll in the host country pension.

The host country salary is determined based on the specific transfer location, salary structure in the host country and your career level. Compensation is paid and reported, taxes withheld, in accordance with the laws of the host and home countries, as applicable.

You must ensure that you are using the myTimeandExpenses Location by Day feature to document both your work and non-working location for every day of the week, including non-work days. You must follow the guidelines provided in Global Policy 0063: Time and Expense Reporting and the corresponding host country supplement. Detailed instructions on how to update location information are included in the myT&E Training Support site

The host country salary is determined based on the specific transfer location, the salary structure in the host country, and your career level. Compensation is paid and reported, and taxes withheld, in accordance with the laws of the host and home countries, as applicable.

Effective upon transfer your salary will be MXN 33,767.32

Salary Advance: You may receive a salary advance, based on your career level, which is paid back to the Company by you during the transfer. If you leave the Company prior to full repayment of the salary advance or your services are terminated for any reason whatsoever, you are required to reimburse the Company for any unpaid balance. Where allowable by local law, the unpaid balance may be withheld from your final paycheck/settlement.

The amount is recoverable through payroll deductions in the payroll system, in six equal instalments over six months with the first instalment beginning with the third pay in which the policy applies to you.

Employee Stock Purchase Plan (ESPP): ESPP: If you are enrolled in the current Offering Period of the Employee Share Purchase Plan, payroll deductions for the ESPP cease on the transfer date, however you retain the right to purchase ESPP shares on the purchase date with contributions made during the Offering Period but prior to transfer.

You will not be able to contribute to the ESPP for the remainder of the current Offering Period from your host country salary. To participate in the subsequent ESPP Offering Period in the host country (if applicable), you must actively enroll via the myHoldings website during the next ESPP open Enrollment

period.

Merit Rewards: Where applicable and separate from salary, you may participate in the host country variable pay or bonus programs. Eligibility is based on level and is linked to the last available performance rating of the employee. Bonuses are determined based on host country policy.

### Working Hours & Time Recording

You must follow the vacation and Paid Time Off (PTO) policy of the host country, based on your original hire date in the home country. In most countries, home vacation balances and or annual leave and or sick leave are not carried forward. If applicable, any balances will be paid out consistent with termination procedures in the home country. In some countries, home country vacation/PTO is put on hold or frozen status and is reinstated upon return to the home country. Check with home country Human Resources or benefits team to determine applicability.

Leave of Absence: Generally, leave of absence is not approved for employees who are transferring to a host country. You should contact your HR representative/People Advisor for more details. If you return home on a leave of absence, you may trigger tax consequences. Any tax obligations incurred are your responsibility.

Termination: Voluntary or Involuntary: If you decide to resign from the services of the Company or if you are terminated by the Company during an international temporary transfer, the following process is applicable: You are required to return to your home country and complete the termination formalities applicable in your home country. Home country termination process applies and you retain termination entitlements in line with the home country while on localization.

### Overtime

You are paid according to the host country's office hourly work week. Additionally, overtime is paid in accordance with the host country labor laws.

### Public Holidays

You work and observe public holidays according to the host country policy.

### Tax

The Company's tax equalization policy does NOT apply under this policy. You are responsible for all personal income tax liabilities in the home and host country (including but not limited to personal income, capital gains, state and local taxes, social, VAT, estate, gift, etc.). Where it is required, appropriate taxes are withheld from your salary in accordance with the tax laws of the home and host country(s).

However, partial year tax equalization (see Policy 820: Global Tax Equalization) may apply under the following circumstances:

- Employees transitioning to this transfer program from a prior assignment in the same country under any other policy which provided ongoing tax equalization. Home and Host Country tax liabilities related to the period for which the employee is covered under this transfer program remain the responsibility of the employee.

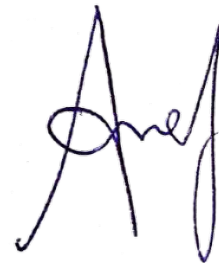
- Employees who are assigned under this policy and are required to work in another country under a different policy that is eligible for tax equalization. As a result, should the employee become subject to taxes in the second country, he/she is tax equalized to the Host Country including any residual home country tax liabilities.

In tax years where, partial year tax equalization is applicable, tax preparation assistance through the Company's designated tax vendor is provided for the affected tax year and all final tax obligations are pro-rated between the Company and the employee based on the amount of relative compensation reported during the equalized versus non-equalized period.

You acknowledge that you have read Policy 820: Global Tax Equalization and agree to comply with its terms. Especially, in the event you owe Accenture any money as a result of application of the Tax Equalization Policy, you agree to remit payment to Accenture in the amount indicated in the equalization calculation and in the manner and timeframe specified. You further authorize Accenture, to the extent permitted by applicable law, to withhold, retain, or deduct any amounts owing in accordance with the Tax Equalization Policy from any amounts payable to me by Accenture.

Data Privacy

'I understand that information I provide, including any information regarding third parties, such as my spouse/life partner and children, may be used by Accenture for documenting assignment entitlements, obtaining relevant immigration documents, fulfilling home and/or host country tax filing obligations, applying for certificates of coverage, addressing health insurance requirements, populating the firm's PM Gateway database and assisting projects to accrue for expatriate costs. This is in accordance with Accenture's data protection policy. I agree to the processing of data by Accenture for these purposes, including any transfers of that data to other countries in which Accenture's worldwide organization does business from time to time, and in accordance with that policy'.

A handwritten signature in blue ink, appearing to be 'Amel', is located in the bottom right corner of the document.