



Deloitte Tax LLP  
PPMD ADDRESS (take from outlook properties)

**Date**

**Name of Practitioner**

Deloitte Tax LLP  
Opposite Meenakshi Tech Park  
10th Floor, Survey No. 41  
Gachibowli Village, Ranga Reddy  
Hyderabad, Telangana – 500032

Dear **Name of Practitioner**,

On behalf of **Deloitte Tax LLP** and **US PPMD**, it is my pleasure to formally confirm your deployment to Deloitte Tax LLP as an **Employee designation** in the **Business Area** group, based in our **City and state** office. It is anticipated that you will start on or about **Start date** for **duration in months**. Your partner while in **City and state** will be **US PPMD**. At the successful conclusion of your deployment, we anticipate that you will return to **USI Location** India.

**Salary**

During your deployment, your salary will be at the annual rate of **US\$ salary** payable in bi-weekly installments, less applicable taxes, and deductions.

**Benefits**

You will also receive such benefits as are generally accorded to Deloitte Tax LLP's employees, subject to Deloitte Tax LLP's policy and any applicable terms and conditions as they may be amended from time to time. For a full description of Deloitte Tax LLP's current employee benefit offerings, visit the [www.deloitte.com](http://www.deloitte.com) website, select Careers; Experienced; "[Benefits and Rewards](#)". We will assist you in transitioning to the US Firms' payroll system and benefits programs.

**Relocation Assistance**

As part of your deployment, you will receive the relocation assistance package detailed in APR 530, Long Term Deployment Policy to the US. Please refer to that policy for a complete explanation of the relocation assistance package.

**Annual Incentive Program**

For the current fiscal year, your time on deployment in the US will be included, on a prorated basis, for the US AIP Program and your time in India will be included, on a prorated basis, for the USI Annual Variable Bonus. If you do receive a bonus, it is required to be paid and taxed where it is earned; the portion earned in the US will be paid and taxed in accordance with US tax rates and

the portion earned in USI will be paid and taxed in accordance with Indian tax rules. While AIP / Variable Bonus are by no means guaranteed to everyone, they are typically paid in **June of [insert Year] or September of [insert year]** depending on the timing of the annual compensation cycle which can vary each year. Appendix A provides further terms relating to the AIP award, including the timing and size of the award.

### **Independence, Ethics, and Other Compliance Matters**

Independence and ethics are the cornerstone of our culture and at the heart of our commitment to our clients, the public trust, and each other. You can refer to the independence guidelines provided at <http://www.deloitte.com/us/independence/commitment> to help you understand some of the independence issues you might face and what you need to do to comply with independence requirements. . If you have specific questions, contact National Office Independence at [independence@deloitte.com](mailto:independence@deloitte.com) or (888) 269-1068 to discuss your situation with an independence consultant. In addition, you will be required to complete your independence representation, which includes your consent to cooperate and comply with the Public Company Accounting Oversight Board (PCAOB) in order to start with Deloitte Tax LLP. For additional information on these and other compliance matters, see Appendix A.

### **Immigration**

In order to comply with the Immigration Reform and Control Act of 1986, it will be necessary for you to provide documentation verifying your identity and employment eligibility. Should you require Deloitte Tax LLP's sponsorship for an employment-based visa (e.g., H-1B, L-1, TN), your employment and start date with the Deloitte Tax LLP are contingent upon your obtaining the requisite permission to work in the United States and your availability to work in the US consistent with Deloitte Tax LLP's business needs. If you are not a US Legal Permanent Resident or a US Citizen, please see Appendix A for further information.

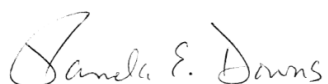
### **Other Important Matters**

Any changes to the terms and/or duration of your Deployment must be authorized by your Business leader in the US and India.

Should you have any questions or would like to discuss any aspect of your Deployment, please contact **US Business Advisor** at **US BA Contact number**. If these arrangements are acceptable to you, please confirm by returning a signed copy of this letter to US India GM (US) [usigm2@deloitte.com](mailto:usigm2@deloitte.com). Please keep a signed copy of this letter for your records.

**Employee name**, in closing, please again accept our congratulations on your Deployment. We hope that your Deployment in the US will be a challenging and rewarding experience. There is no doubt that your experience will add considerable value to your career.

Sincerely yours,

Handwritten signature of Pamela E. Downs in cursive script.

Pamela Downs  
Chief Talent Officer

**Enclosures:** Appendix A - Supplemental Terms & Conditions  
Repayment Agreement

I, \_\_\_\_\_, have read, understand, and agree to abide by the terms and conditions outlined in this letter and its attachment.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## **SUPPLEMENTAL TERMS & CONDITIONS**

### **Performance and Compensation Reviews**

You will receive periodic performance and compensation reviews in accordance with Deloitte Tax LLP's administrative practices. Typically, compensation reviews are conducted in August or May of each year, depending on the timing in the particular year. It is anticipated that if you remain with Deloitte Tax LLP, your first formal review will be conducted in August of **[INSERT REVIEW YEAR]**, or May **[INSERT REVIEW YEAR]**, again depending on the timing of the compensation cycle in a particular year, with any adjustments to be effective in the first pay period of the following month. Among other factors, Deloitte Tax LLP's performance, your individual performance, the portion of the fiscal year you worked, market conditions, and your compensation relative to your peers, are all considered in compensation reviews.

### **Relocation Assistance**

In accordance with APR 530, Long Term Deployment Policy to the US, if you resign, are terminated for misconduct, or on disciplinary grounds, prior to the completion of your deployment, or within six months of returning from your deployment, Deloitte Tax LLP may recover all appropriate costs associated with this deployment. You may also have separate contractual obligations with Deloitte Tax LLP to repay these costs.

### **Annual Incentive Program**

While AIP awards are by no means guaranteed to everyone in an AIP eligible position, they are typically paid in June or September of each year, depending on the timing of the annual compensation cycle, and require the recipient to be in Deloitte Tax LLP's employ at the time of payment. The amount of your award, if any, will depend on several factors, including, without limitation, how your performance measures up to goals established for you by your practice leaders as well as applicable practice and organization results.

### **Independence, Ethics, and Other Compliance Matters**

As you know, our affiliated entity, Deloitte & Touche LLP performs attestation services for certain of its clients and is subject to the independence requirements of, among others, the Securities and Exchange Commission (SEC), the Public Company Accounting Oversight Board (PCAOB), and the American Institute of Certified Public Accountants (AICPA). These requirements mandate that certain of Deloitte Tax LLP's professionals and their relatives be independent of some or all of such attest clients and their affiliates in accordance with the policies of Deloitte & Touche USA LLP and its subsidiaries (the "Deloitte US Entities").

Upon joining Deloitte Tax LLP, you will be asked to review a listing of the attestation clients and the affiliates of such clients of certain of the Deloitte US Entities and disclose relationships or financial holdings that you or your family may have that could affect the independence of the

Deloitte US Entities. Any relationships or holdings that conflict with, among other things, the requirements of the SEC, the PCAOB or the AICPA or the independence or ethics policies of the Deloitte US Entities will need to be resolved immediately. Further, you will be required to comply with these policies throughout your career with Deloitte Tax LLP, including, when applicable, maintaining a current list of certain of your financial interests (but not their value) in the independence tracking system.

Before joining Deloitte Tax LLP, and throughout your career, Deloitte Tax LLP will ask you to be cognizant of family relationships that may have an impact on the ability of certain public companies to retain certain of the Deloitte US Entities in light of the independent director rules promulgated by the SEC, New York Stock Exchange, and National Association of Securities Dealers. These rules address, among other things, family and other relationships of directors which may be deemed to impair their independent director status. Upon your becoming aware of a family relationship with a member of the Board of Directors of any public company, you are asked to disclose the known facts and circumstances to local practice leadership of Deloitte Tax LLP and the National Office Independence Group of Deloitte & Touche USA LLP, Deloitte Tax LLP's parent entity.

You will also be expected to abide by professional, ethical, and Deloitte Tax LLP's requirements, rules, regulations, policies, and practices, including, without limitation, the Code of Ethics and Professional Conduct applicable to Deloitte Tax LLP. Before accepting this offer of employment, you must fully disclose all contractual and other restrictions or obligations to other parties, including any non-compete or non-solicitation agreements with prior employers, that may or will impose limitations on your professional activities with Deloitte Tax LLP. You are expected to abide by all such restrictions or obligations and to avoid involvement, while employed by Deloitte Tax LLP, in any matter that could pose a conflict of interest as a result of confidential, proprietary or trade secret information obtained by you prior to your employment with Deloitte Tax LLP. You must tell us if any of these restrictions or obligations are inconsistent with your acceptance of this offer of employment or your becoming, and serving as, an employee of Deloitte Tax LLP.

## AGREEMENT TO REPAY RELOCATION ASSISTANCE

This Agreement to Repay Relocation Assistance ("Agreement") is made and entered as of **Start date** by **Employee name**.

As an incentive for me to join Deloitte Tax LLP as an employee on an deployment, as described in my offer letter dated **Start date** (hereinafter, the "Deployment"), Deloitte Tax LLP has agreed to provide certain financial assistance, including, but not limited to, a "settling-in" allowance of \$10,000, a per diem for 30 days (not to exceed \$1,560), reimbursement of local transportation costs (not to exceed 30 days or \$1,200.00), reimbursement of hotel costs (not to exceed 30 days), up to two (2) return trips to India (every 12 months), tax preparation fees (up to \$500.00), and, if applicable, housing dislocation (up to \$1,000) (collectively, "Relocation Assistance"), to me conditioned on repayment by me under certain circumstances.

In consideration of this, I agree as follows:

1. If I resign my employment with Deloitte Tax LLP or am terminated for Cause (as defined in Paragraph 2) during the term of my Deployment or if I fail to return to one of Deloitte LLP's subsidiaries in India ("USI Entity") at the end of my Deployment, or if I resign or am *terminated* for Cause within 6 months of my return to a USI Entity, I will repay the full amount of the relocation assistance I receive (the "Total Relocation Assistance") to Deloitte Tax LLP which, in the absence of manifest error, shall be the aggregate amount recorded by Deloitte Tax LLP on the Schedule of Relocation Assistance (incorporated herein by reference and attached hereto as Exhibit A)

For purposes of this Agreement, the amount of Relocation Assistance I must repay shall be referred to as the "Repayable Amount." The Repayable Amount shall be due on (a) the date I cease to be an employee of Deloitte Tax LLP because of resignation or termination for Cause, as the case may be, or (b) the date being the later of **End date** or alternate start date agreed upon by USI Entity ("Start Date"), if I fail to return to USI Entity, or (c) having returned to USI Entity, on the date I cease to be an employee of USI Entity because of resignation or termination for Cause within 6 months of my Start Date with USI Entity.

2. For purposes of this Agreement, "Cause" shall be determined by Deloitte Tax LLP or USI Entity as the case may be in its sole but reasonable discretion and shall include, without limitation, my willful breach or neglect of duty of my obligations during my employment; my willful failure or refusal to work or to comply with the orders or directives of Deloitte Tax LLP or USI Entity as the case may be or the rules, regulations, policies or practices of Deloitte Tax LLP or USI Entity as the case may be; my dishonesty, insubordination or any other act of misconduct on my part; or conducting myself in a manner that would tend to bring Deloitte Tax LLP or USI Entity, as the case may be, into disrepute or to adversely affect its business.
3. This Agreement shall be governed by the laws of the State of New York, without reference to its choice-of-law rules.

4. If I fail to fully repay the Repayable Amount when due, Deloitte Tax LLP may decide to bring a claim in court to recover the Repayable Amount in full. As to such a court claim, I hereby submit to the jurisdiction of both (a) the courts of my last US state of employment with Deloitte Tax LLP and (b) the courts of the jurisdiction of my residence at the time Deloitte Tax LLP files a court claim against me. To the extent permitted by law, I hereby waive (and agree not to assert) any right to trial by jury. I also agree to accept service of process from Deloitte Tax LLP when sent to my last known address by certified mail or when served by any means permitted by law.
5. I agree to pay all costs of enforcement of this Agreement and collection of the Repayable Amount, including reasonable attorney's fees.
6. I agree that I will not assert any defenses, rights of set-off or counterclaims as a reason for not fully repaying the Repayable Amount when it is due under this Agreement.
7. Nothing in this Agreement shall create a contract of employment between Deloitte Tax LLP and me or a specific term of employment for me. My employment with Deloitte Tax LLP is and shall remain "at will", which means that I may resign my employment, or Deloitte Tax LLP may terminate my employment, at any time, for any reason or no reason, with or without notice, and with or without prior discipline. This clause would not be applicable in India.
8. I agree that if any part of this Agreement is held invalid, the balance of this Agreement shall remain valid and in effect if the balance continues to conform to the requirements of applicable law.
9. Deloitte Tax LLP's rights under this Agreement shall inure to the benefit of Deloitte Tax LLP's successors and assigns. This Agreement is not assignable by me.
10. The waiver by Deloitte Tax LLP of a breach of any provision of this Agreement shall not be taken or held to be a waiver of any succeeding breach of that provision or as a waiver of the provision itself. Any waiver under this Agreement must be in writing and signed by Deloitte Tax LLP. Accordingly, the acceptance by Deloitte Tax LLP or USI Entity of partial or delinquent payments by me of the Repayable Amount, or the failure of Deloitte Tax LLP or USI Entity to exercise any rights under this Agreement, shall not waive any other similar breach of this Agreement by me.
11. This Agreement constitutes the entire agreement between Deloitte Tax LLP and me with respect to the repayment of Relocation Assistance provided to me. This Agreement may not be changed, modified, or terminated orally, but only by a written agreement signed by Deloitte Tax LLP, USI Entity and me.
12. I acknowledge that Deloitte Tax LLP and USI Entity have jointly invested in my training and employment and would suffer significant loss if I resign or am terminated for Cause during the term of my Deployment or if I fail to return to USI Entity at the end of my Deployment, or if I resign or am terminated for cause within 6 months of Start Date with USI Entity. If I resign or am terminated for cause within 6 months of Start Date with USI

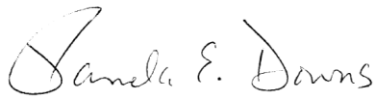
Entity, Deloitte Tax LLP shall have the right to assign to USI Entity its right to recover the Total Relocation Assistance from me in accordance with the laws applicable in India.

13. I have read and understood this Agreement, and voluntarily agree to the terms and conditions in this Agreement. I acknowledge that I have been provided with the opportunity to consult with independent legal counsel of my choice.

**Employee Name**

---

(Signature)



Pamela Downs  
Chief Talent Officer

---

(Authorized Signatory of Deloitte **Tax LLP**)

Name:

Designation:



**EXHIBIT A**  
**SCHEDULE OF RELOCATION ASSISTANCE**

<b>Date Paid</b>	<b>Amount Paid</b>	<b>Nature/Purpose of Assistance</b>
	\$10,000	Settling-In Allowance
	\$1,560.00	30 Days per diem
		Transportation Costs (Not to exceed 30 days or \$1,200.00)
		Hotel Costs (Not to exceed 30 days)
		Round-trip airfare
		Tax Preparation Fees (Up to \$500.00)
		<b>IF APPLICABLE:</b> Driving Lessons and Licensing Fees
		<b>IF APPLICABLE:</b> Housing Dislocation Fee (Up to \$1,000.00)
<b>Total</b>		